



Cleveland
East
Chapter

INSTITUTE OF MANAGEMENT ACCOUNTANTS

FEBRUARY 2017

**CONGRATULATIONS
IMA CLEVELAND EAST
CHAPTER!**



www.cleveast.imanet.org

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2015-2016 Awards

Silver for Website

**Outstanding level of
Service**

13th Place Competition

Board members Sandra
Brenner and Carlos Chavez
accept the chapter's
awards in the Warner
Division from IMA Chair



**February 2017
meeting:**

**Tuesday, the 21st
at 6PM**



**Federal Tax
Update 2017**

Presented by

Angel Rice, Cohen & Co.

February 14, 2017

IMA board meeting - noon

March 21, 2017 - WEBINAR

State & Local Tax update - noon

April 18, 2017

Ethics - 6PM

April 27 & 28, 2017

Meonske Professional
Development Conference at Kent
State University.

Saturday, May 13, 2017

Leadership Training Workshop

MEETING LOCATION

Hilton Garden Inn
700 Beta Drive
Mayfield Heights, OH
(I-271 Wilson Mills Exit)



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Tax Update

Cohen & Co

Angel Rice, CPA, MT, MAcc

Manager, Tax

216.774.1140

arice@cohencpa.com



As a former college athlete, Angel understands the preparation it takes to know your team, know the game plan and execute it for the win. She uses this same approach when it comes to working with clients. Angel is always looking for that competitive advantage business owners can use to realize tax savings.

Angel focuses on tax planning and compliance, as well as reporting and minimization strategies. While she advises businesses in the distribution and manufacturing industries, a significant portion of her time is spent within the real estate and construction industry. Angel also leads the firm's tax compliance related to health and welfare plans.

- > Commercial Real Estate Development Association (NAIOP)
- > Spartan Club Case Western Reserve University (President)
- > Bethany Baptist Church
- > Ohio Society of CPAs
- > American Institute of CPAs

Angel loves watching and playing all sports, but particularly the U.S. women's soccer team. If not for her star role as an accountant at Cohen & Company, Angel's dream job would be coaching women's softball. She also loves spending time with her dog in the park. Angel lives in Lakewood, Ohio.

Credentials & Education

- > Certified Public Accountant (Ohio)
- > Master's of Taxation,
- > The University of Akron
- > Master's of Accountancy, Case Western Reserve University
- > B.S., Case Western Reserve University

Areas of Focus

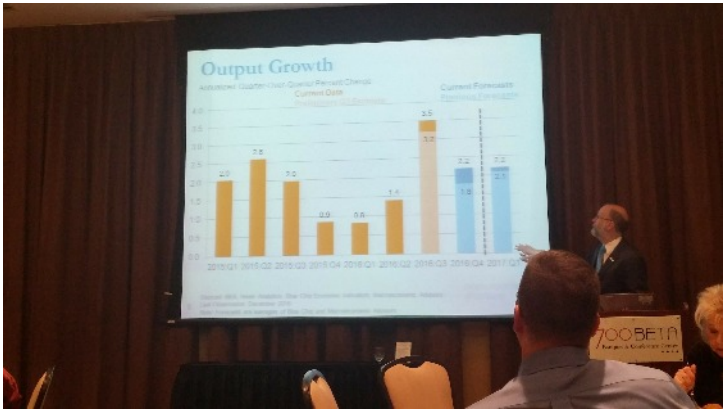
- > Private Company Services
- > Business & Individual Taxation
- > Retirement Plans
- > Accounting Methods
- > Real Estate & Construction
- > Wholesale & Distribution
- > Manufacturing

PRIOR MEETING PHOTOS

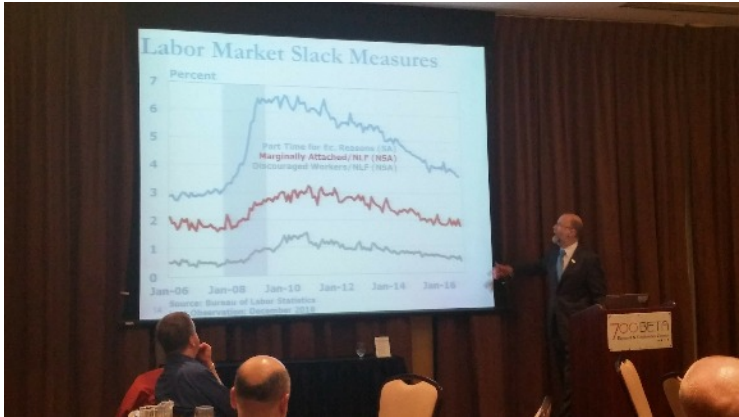
Economic Update



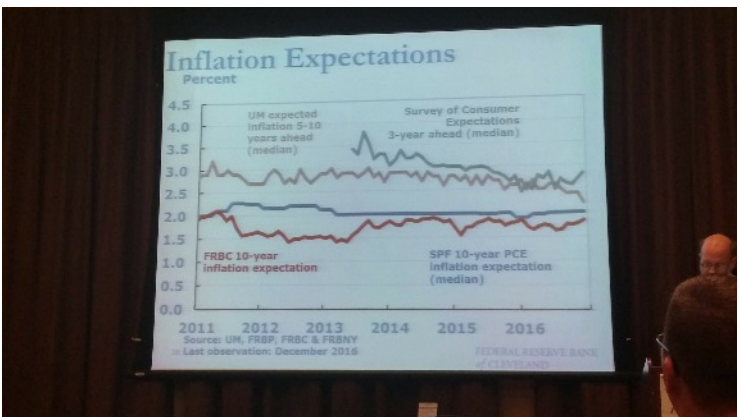
Brian introduces student members of the CSU student chapter, Joey Sadowski



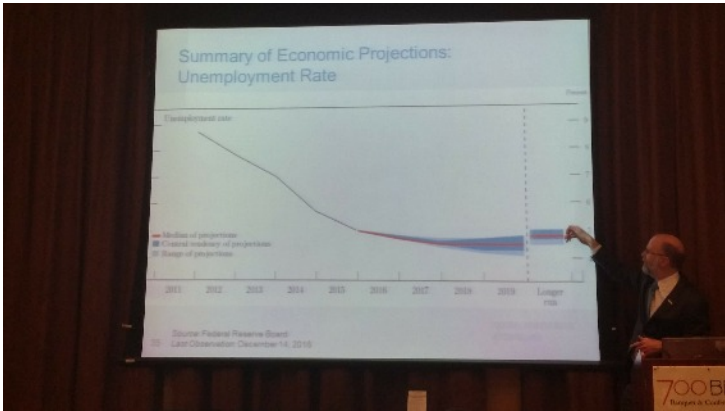
Robert Haubrich of the Federal Reserve Bank discusses projected output growth.



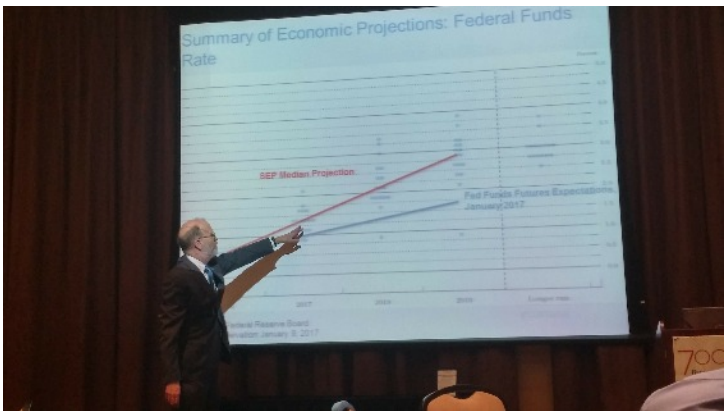
Labor Market Slack Measures over the last 10 years.



Inflation Expectations since 2011.



Employment Rate projected over the next few years



Federal Funds Rate projected over the next few years



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PRESIDENT'S MESSAGE

I hope everyone is having a great start to 2017 and that your yearend activities (accounting life) went well! I can say that I didn't start the year with resolutions however recently I have outlined some goals for my life. I hope that everyone has goals and is taking steps to get there.



We had a very engaging technical meeting in January with Joe Haubrich from The Federal Reserve Bank of Cleveland. He gave an update on the economy which was very informative. I also had a bet that we couldn't get through the presentation without someone saying Donald Trump... the first slide of the presentation was Donald Trump!

The January meeting was a joint meeting with the Cleveland chapter and we were pleased to have two students from Cleveland State in attendance; these two students attended the Student Leadership Conference in Detroit this past November and were brave enough to stand in front of a room of strangers (no longer strangers!) and discuss their time at the conference. Make sure to check out the newsletter and website with photos that Joey Sadowski and Zach Keider shared with us. Sharing their experience helped put a face and a story behind the work that the IMA does for students. Our chapter is very passionate about helping the future professionals in the accounting field.

Please join us February 21, 2017 for a Tax Update Technical meeting. Angel Rice from Cohen & Company will be giving us an update on all things tax. Look for the email blast and make sure you register!

Looking to join our board? We are always looking for passionate accounting professionals to help; please reach out and we can discuss opportunities. You can email me at

Brian.Fehribach@imcdus.com.

Please register at: <http://cleveast.imanet.org/technicalmeetingregistration.html>.



SPONSORS

We would like to thank the following organizations for their support in sponsoring the IMA Cleveland East Chapter.

If you would like to have your business appear on this page, please contact
Sandra Brenner at (216)839-7288 or Email:
sandra.brenner@basf.com.



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Deadline for submitting information for next newsletter is the Monday following the technical meeting. Send your submissions to Carol Kuczer at: ckuczer@ddr.com

Cleveland State University students who are active members of the Cleveland chapter IMA attend the Student Leadership Conference in Detroit, Michigan

Thanks to Joey Sadowski and Zach Keider for giving us a window on your trip.



Pictured left to right: Shane McGuckin, Alyse Souza, Shaoor Ahmed, Me(Joey Sadowski), Dan Kaminsky (CSU Professor), Adel Shoman, and Zach Keider. This was taken on our first night during the meet & greet where many firms and organizations were setup.



Our Conference Room located inside the GM Renaissance Hotel. This is where various presentations were held and where we ate lunch.



On stage during our last day in Detroit. This is was the 'main stage' inside the conference room.



Outside of the GM Renaissance Center about halfway through our tour.



Our CSU group is located to the far right of the picture. This was the large group of students and professionals prior to going on the GM Renaissance Center Tour. We also stayed in the Marriott, located inside of this building.

NATIONAL CONFERENCES



5 Reasons to Attend ACE2017

ACE2017 returns this June with a new, customizable conference experience – and you can secure a spot today by taking advantage of Early Bird registration.

What makes ACE2017 this year's must-see event? We have 5 exciting reasons:

- **Expert speakers:** ACE2017 has assembled a diverse array of cutting-edge speakers from brands like Starbucks, Travelocity, and ABC's *Shark Tank*.
- **8 Specialty Tracks:** The only conference offering 8 tracks designed specifically for management accountants.
- **Job-relevant sessions:** Earn 25+ NASBA-approved CPE credits and choose from 65+ sessions to customize your learning experience. Develop skills that you can start using immediately on the job.
- **Networking redefined:** Connect and share best practices with more than 800 peers and industry leaders during 15 unique networking opportunities outside of sessions.
- **Denver:** Take a break and explore the art, culture, and scenic beauty that Denver has to offer.

ACE2017 will be an unforgettable conference experience.

Register before March 31 and save up to \$300. Learn more at imaconference.org.



2016-2017 BOARD OF DIRECTORS

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Need extra help with special projects?

Want to give a helping hand to an accounting student?

Interns are available to help your company. Both the University of Akron and Hiram College have accounting students that are ready, willing and eager to gain real life experience.

For more information, please contact Robin Schade at 216.227.3011 or via email at robin.schade@imcdus.com.



The Association of
Accountants and
Financial Professionals
in Business

IMA GLOBAL CORE VALUES

Respect for the Individual

We treat each other with respect and dignity, valuing individual and cultural differences. We communicate frequently and with candor, engaging in healthy debate and listening to each other, regardless of position or level. We work hard to create an environment that respects individuals in an atmosphere of open communication, growth, and learning.

Passion for Serving Members

We enable individuals to use their capabilities to the fullest to deliver exemplary products and services to members. That enablement extends to being passionate advocates in advancing our global profession. We care for all members and each other - building enduring relationships and driving continuous improvement. We appropriately recognize our volunteer leaders, who are so giving of their time and expertise.

Highest Standards of Integrity and Trust

We understand and abide by the IMA Statement of Ethical Professional Practice in our everyday actions. Our personal conduct ensures that the IMA name is always worthy of trust - our members around the globe deserve nothing less. We treat each other fairly, keep our promises, make decisions objectively, take responsibility for our actions, and admit our mistakes. We maintain confidentiality as appropriate.

Innovation and Continuous Improvement

We believe innovation and a spirit of continuous improvement are engines that keep us relevant, vital, and growing. Our culture embraces creativity and seeks different perspectives. We behave like owners of a "business," managing risks and identifying new opportunities in serving members and advancing the profession.

Teaming to Achieve

We encourage and reward both individual and team achievements, proactively working across organizational boundaries to always "remember the member." Our spirit of team achievement extends to advancing our professional and to being responsible and caring partners within our various communities.



Cleveland
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2016 - 2017 TECHNICAL MEETINGS

EVENTS

Date	Time	Event
Thursday, August 18, 2016	7:10 PM	Social event - Cleveland Indians vs. Chicago White Sox (no CPE)
Tuesday, September 20, 2016	6:30 PM	Plant tour at Cleveland Whiskey
Tuesday, October 20, 2016	6:00 PM	Student Night
Friday, November 18, 2016	8 AM - 5PM	Controllers' Workshop
December		Happy Holidays
Tuesday, January 17, 2017	6:00 PM	Economic Update
Tuesday, February 21, 2017	6:00 p.m.	Federal Tax Update
Tuesday, March 21, 2017	noon	State & Local Tax Update - Webinar
Tuesday, April 18, 2017	6:00 p.m.	Ethics
Tuesday, May 16, 2017	6:00 p.m.	Young Professionals / networking
Tuesday, Jun 20, 2017	6:00 p.m.	TBD
Thursday, April 27, 2017	8AM - 5PM	Annual Meonske Conference Pre-Conference Workshop
Friday, April 28, 2017	8AM - 5PM	Annual Meonske Conference

Cleveland East Chapter Anniversaries



Years Members

47 A. Maschke
40 Mario Mulig
25 James Yates
22 David Boutton
12 James Tilk
8 Lisa Sutton

CONGRATULATIONS

Welcome New Members

Young Professional: Ashley Hinkle

Student: Anthony Beltran



More CMA Medal Winners Pass With Gleim

How far can you go with Gleim? All the way to the top! The Gleim CMA Review System sets candidates up to excel on the CMA Exam and pass quickly. Our world-class materials enable CMA Exam candidates to efficiently secure a solid grasp of the topics tested so that they are able to pass both parts of the exam in one testing window -- setting them up to achieve Gold status!

Nicolas Lehmann of Switzerland got a great boost in his accounting career when he **used Gleim to win the [ICMA Gold Medal](#) for the highest exam score.**

“In the CMA exam window September/October 2014, I achieved the highest score out of all test takers. The foundations of this result were a thorough understanding of the topics as well as practice in tackling the multiple-choice questions. In both areas, Gleim products were perfectly useful to me.

“With the books, I got general information about the exam as well as specific exam-taking strategies. Furthermore, **the content was easy to learn given the well-outlined units** with definitions, explanations, sample questions, and sample essays. The books helped me to get a complete grasp of the CMA curriculum.

“To get practice when it comes to solving multiple-choice questions, I used the Gleim CMA Test Prep. The Test Prep emulates the Prometric testing environment very well. This helped me to feel comfortable during the two exams. Additionally, the Gleim Test Prep is packed with an enormous amount of questions about every subject. And with the performance analyses, it showed me in which subjects I was performing well and where some additional effort was needed.

“Overall, I was very happy to use the Gleim materials during my preparation for the CMA exam, and I believe they were key to my excellent result. **I can highly recommend the Gleim products** to every person who is preparing for the CMA exam.”

Join Nicolas and the many others who have claimed CMA gold with Gleim. Get [unlimited access to an entire Study Unit](#) of our CMA Course for free today.

Gleim Publications, Inc.
 4201 NW 95th Blvd.
 Gainesville, FL 32606
 800.874.5346

THINGS TO CONSIDER ABOUT CMA CERTIFICATION



Cleveland East Chapter Gleim IMA Chapter Partnership

Cleveland East Chapter members receive a significant discount off all Gleim CMA and CPE study materials including the new ethics course. Your Cleveland East IMA Chapter has partnered with Gleim to ensure your success on the CMA exam! Working together, we will provide you the necessary study tools to prepare for this difficult exam. Gleim has been preparing candidates for success with their extensive self-study course for over 30 years! The Gleim Review System enables you to identify your weak areas so you know where to focus your efforts and GUARANTEES that you will pass each exam part the first time. Our goal is that you achieve success while minimizing your frustration, cost, and time. As a member of the chapter, you are eligible for significant discounts on any of Gleim's CMA materials, as well as Gleim CPE.

To learn more about the program, or to print order forms, visit the Cleveland East Chapter website.

Gleim is excited to partner with Tri-C Corporate College to offer a live review for the Certified Public Accountant exam. This review will be held at the Corporate College East campus with weekly sessions specifically designed to help you pass the exam quickly and effectively.

This offering is unique in terms of its affordability and the one-on-one attention you will receive. These review courses provide candidates with the tools, information, and knowledge necessary to pass the CPA exam the first time.

If you are a candidate who wants to pass the CPA exam quickly and appreciates the added value of a live instructor, call Sheryl Hunt today at (216) 987-0233 or email sheryl.hunt@tri-c.edu to register. You can also check out their [CPA web page](#) for more information.

Class size is limited, so register NOW to reserve your seat.

THE GOLD STANDARD



Salary

Findings of IMA's 20th Annual Salary Survey indicate that professionals holding IMA's CMA certification have greater earning power - 24% higher in salary and 31% higher in total compensation - than their non-certified colleagues. These findings appear in the June 2009 issue of IMA's *Strategic Finance* magazine.

Competitive Advantage

Businesses around the world rely on CMAs for accounting, finance and information management and most importantly, for the strategic planning and business solutions provided by these qualified professionals. Companies such as 3M, Boeing, DaimlerChrysler, DuPont, Hewlett-Packard, IBM, Johnson & Johnson, Milliken and Procter & Gamble recognize that employing CMAs helps to improve company performance in aggressive global business arena.



Review Schedule Based on Gleim Publications Corporate College:

- For the CMA Exam the review for each part of the exam is about six weeks.
- The class meets initially for a 1-hour orientation.
- 5 more meetings, one a week, for 3 hours each.
- Students will take the exam part covered by the review within 2 weeks of the last live class.
- The review for each successive exam part begins 1 to 2 weeks after the review for the previous parts ends.

Personal Satisfaction

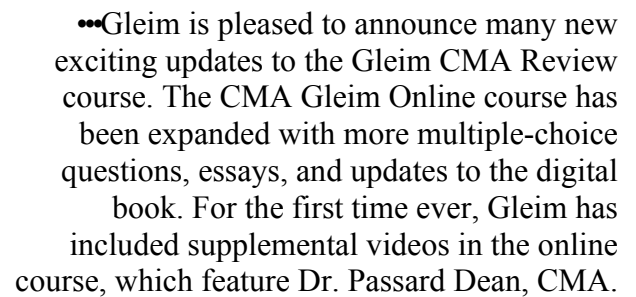
Prove your ability to become a strategic business partner, while you also enhance your self-confidence, your sense of accomplishment, and your resume.

Professional Recognition

The CMA designation represents a broad business competency and mastery of the management-level skills required to add value, drive business performance, and build quality financial practices within organizations. The program objectively tests and validate expertise in areas essential to analyzing, managing and evaluating business solutions that contribute to the success of an organization. The CMA credential indicates a commitment to excellence based on a strong, ethical foundation and dedication to lifelong learning.

**Start On Your Road
to CMA Certification Now!**





Over 150 new multiple-choice questions are now available in Gleim CMA Review, which includes the largest test bank in the industry. There are now over 3,100 ICMA-released and expertly authored questions in Gleim Test Prep. CMA candidates will also notice new functionality within Test Prep. While working in Gleim Study Sessions within Test Prep, candidates can now open and reference the digital book while answering questions. This functionality is particularly useful if candidates are frequently missing questions or need more clarification on certain topics.

Supplemental videos, featuring Dr. Passard Dean, CMA and Professor of Accounting at St. Leo University, will be available in the Gleim Online course starting in early April . These videos feature detailed walk-throughs of the multiple-choice questions that candidates find to be the most difficult. [Click here](#) to see a sample of the type of videos that will be added to the Gleim Online course.

[Click here](#) to learn more about Gleim CMA Review's newly updated materials and save 15% now, or you can [try the course for free here](#).

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YOU CAN USE



Be sure to read this month's news from accountemps:

“What it takes to have a successful career”

www.cleveast.imanet.org/partners/accountempsFeb2017.pdf

Download your Salary Guide now!

You can also visit our Salary Center to order a free printed copy, review hiring trends or calculate local compensation ranges.



The Association of
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in Business

Advancing the Profession

IMA is dedicated to rebalancing the accountancy profession by educating society regarding the business building role of management accountants and finance professionals working inside organizations.

Certified Management Accountant (CMA®) - The Gold Standard

Join a leading group of professionals who have advanced beyond the practical accounting skill set by earning IMA's prestigious global certification, the Certified Management Accountant (CMA®).

Evolve into a strategic business partner committed to a standard of excellence grounded on a strong ethical foundation and a lifelong commitment to learning.

Position yourself for career advancement and greater earning power. Gain a significant competitive advantage while demonstrating accounting, finance, information management and strategic planning skills necessary to drive business performance in the changing global economy.



VISION STATEMENT

The world's leading association for management accounting and finance professionals.

MISSION STATEMENT

To provide a dynamic forum for management accounting and finance professionals to develop and advance their careers through certification, research and practice development, education, networking, and the advocacy of the highest ethical and professional practices.



IMA NATIONAL

PUBLICATIONS

Strategic Finance

IMA's flagship publication is an award-winning monthly magazine that provides the latest information about practices and trends in finance, accounting, and information management.

Management Accounting Quarterly

MAQ is a quarterly, refereed online journal that contains in-depth articles by and for academics and practitioners of accounting and financial management.

IMA Educational Case Journal

The IECJ® is a quarterly, online journal whose mission is to publish teaching cases in management accounting and related fields.

PROGRAMS

Educator Resources

IMA provides special tools and resources for the professionals who are developing the industry's future leaders. Academic members have access to IMA's ethics curriculum, case studies, webinars, research grants, mentor program, and many other teaching resources.

Leadership Academy

The IMA Leadership Academy is designed to assess your leadership status, enhance your skills and recognize your leadership achievements.

IMA Webinars

IMA's Inside Talk Webinar Series is a highly popular monthly webinar series that explores relevant topics from your professional and delivers timely information to broaden your knowledge and improve your performance.

NETWORKING

LinkUp IMA

The online professional network created exclusively for IMA members allows you to participate in groups related to topic areas or industries, IMA regional chapters and councils, subject matter and CMA study groups. You can post announcements and events, utilize share workspaces, find jobs and more.

LinkedIn

Strengthens and extends your existing network of trusted contacts. It is a networking tool that helps you discover inside connections to re-connect with colleagues and classmates, power your career and get answers.

IMA's mission is to provide a forum for research, practice development, education, knowledge sharing, and the advocacy of the highest ethical and best business practices in management accounting and finance.

We do this by:

- Offering a rigorous, highly respected credential - the CMA - that recognizes and rewards expertise
- Building a peer network of professional relationships to share industry experience, access career opportunities, and make business contacts to last a lifetime
- Providing extensive education programs to advance professional knowledge, increase leadership potential, and satisfy CPE requirements
- Giving a voice to the profession with insightful and timely journals and newsletters
- Promoting leading-edge research and industry best practices
- Advocating for the profession in a challenging regulatory environment

IMA currently represents more than 60,000 accountants and financial professionals in business. The participation of each of our members makes the success of our mission possible.

KEY CONTACTS

Wore Giotta,
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Telephone (800)638-4427
Email: WGiotta@imanet.org
IMA Website: www.imanet.org

Power Your Potential

IMA is the resource for developing, certifying, and connecting the world's best accountants and financial professionals working in business.

What is management accounting?

Did you know that many accounting grads begin their careers in public accounting firms, but the majority of those leave in just a few years?

The fact is nearly 75% of financial professionals work in business as management accountants: financial analysts, controllers, treasurers, and chief financial officers. Management accountants provide critical insights on ethical and regulatory requirements and are integral to business strategy and decision-making. Gain leadership experience, explore your future career options, and build your résumé and professional network. With the right preparation and training, you will be equipped with real-world competencies that will make you ready for the challenges you'll face immediately on the job.

Membership Benefits

- Differentiate yourself by taking the CMA exam while still in school
- Develop leadership skills to build your résumé
- Enjoy all member benefits at a significantly reduced rate

Student Testimonial

"I knew I wanted to major in accounting, and I wanted to make a difference, but I just didn't know how to build on that. That's how I knew I wanted to start a student chapter on my campus." - Kevin Cornwell, President, University of Texas at Dallas Student Chapter

Continuing Professional Education



New courses included in the Gleim Online CPE

- Accounting for Investments
- Accounting for Property, Plant, and Equipment
- Adjustments to Income Tax Liability: Credits, Alternative Minimum Tax, FICA (2015)
- Audit Evidence: Applications
- Calculating Tax Liability for C Corporations (2015)
- Choosing the Best Entity for a New Business
- Compilation of Financial Statements -- Clarified Standards
- Corporate: S Corporation Formation and Operation (2015)
- Corporate: Taxable Income (2015)
- Cost Accumulation Systems -- Traditional
- Estates, Trusts, and Wealth Transfer (2015)
- Ethics for Tax Practitioners
- Financial Statements: Disclosures
- Fraud and the Sarbanes-Oxley Act
- High-Income Employees: Highly Compensated Employees Hot Spots
- Hot Topics for Landlords: Residential Property Investors (2015)
- Individual: Above-the-Line Deductions and Losses (2015)
- Individual: Accounting Methods, Filing Status, and Personal Exemptions (2015)
- Individual: Business Expenses/Losses (2015)
- Individual: Exclusions from GI (2015)
- Individual: Gross Income (2015)
- Internal Control: Basic Concepts for the External Auditor
- Introduction to Financial Statement Analysis
- Leases
- Limited Liability Companies
- Payroll (2015)
- Reporting Income from Debt Cancellation
- Review of Financial Statements -- Clarified Statements
- Saving Your Clients Money and Getting Repeat Business: Tax Planning (2015)
- Schedule C Hot Spots: Sole Proprietors (2015)
- Self-Employed Payroll Hot Spots: S Corporation and LLC Compensation (2015)
- Staying Current with Tax Laws: Federal Tax Update (2015)
- Tax Procedures (2015)
- Valuing Inventory to Avoid Poor Pricing Decisions
- What You Need to Know about Tangible Property Changes: Final Tangible Property Regulations (2015)

View these new courses as well as our entire listing of over 75 courses including those which cover Accounting, Auditing, Regulatory Ethics, Management, Business Law, and Taxation at <http://www.gleim.com/accounting/cpe>.

Please contact Debbie Martin, CPE Administrator to take advantage of a special offer off the regular price of our CPE packages.

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Hours Mon-Fri 8am - 7pm EDT
Please visit our home page.
<http://www.gleim.com/>