



Cleveland  
East  
Chapter

INSTITUTE OF MANAGEMENT ACCOUNTANTS

MARCH 2017

**CONGRATULATIONS  
IMA CLEVELAND EAST  
CHAPTER!**



[www.cleveast.imanet.org](http://www.cleveast.imanet.org)

#### INSIDE THIS ISSUE

Upcoming Meeting	2
President's Message	4
Regional conference	5
National conference	9
Chapter Board	11
Technical Meetings	12
CMA Certification	14
National	17
C P E	18

#### 2015-2016 Awards

**Silver for Website**

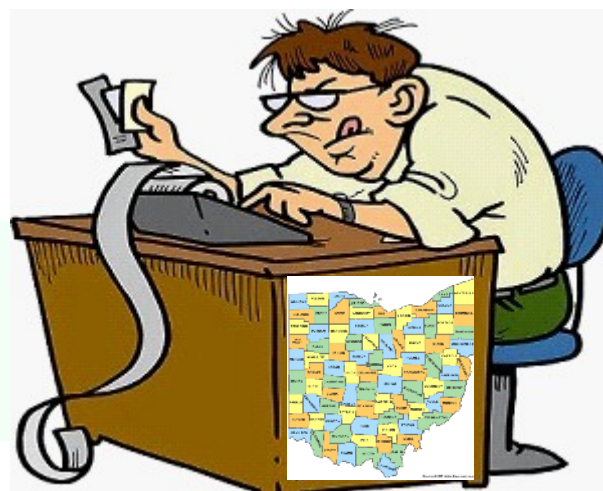
**Outstanding level of  
Service**

**13<sup>th</sup> Place Competition**

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



**Tuesday, March 21,  
2017 meeting is a  
webinar at noon**



#### Ohio State and Local Income Tax Update

Tuesday, March 21, 2017

12:00 pm | Eastern Daylight Time (New York, GMT-04:00) | 1 hr

[Join WebEx meeting](#)

Meeting number (access code): 717 711 985

Meeting password: ohio1

Join by phone

**1-866-469-3239** Call-in toll-free number (US/Canada)

**1-650-429-3300** Call-in toll number (US/Canada)

[Global call-in numbers](#) | [Toll-free calling restrictions](#)

*March 14, 2017*

IMA board meeting - noon

*April 18, 2017*

Ethics

*April 27 & 28, 2017*

Meonske Professional  
Development Conference at Kent  
State University.

*Saturday, May 13, 2017*

Leadership Training Workshop

*May 16, 2017*

Networking - Young Professionals



**43rd Annual Meonske Professional Development  
Conference  
Ohio Council Institute of Management Accountants  
April 26 - 28, 2017  
at  
Kent State University**



Connect with Us



Follow Us



Join Our Group



Contact Us



## State & Local Tax Update



### Hannah Prengler, CPA

Partner-in-Charge, State and Local Taxation  
216.774.1245  
hprengler@cohencpa.com

**Cohen & Co**

Client needs are always Hannah's top priority. In an era of uncertainty, she understands how important it is to identify opportunities that will allow private companies to proactively manage their tax burden and preserve cash for investment in current operations and future growth.

Hannah specializes in providing state and local tax compliance and consulting services, with significant experience in the areas of income/franchise, sales/use tax, property tax, nexus reviews and audit defense. Additionally, she has worked with numerous companies evaluating transactional tax risks and opportunities, such as identifying the optimal transaction structure, considering proper tax indemnifications, prioritizing historic and transactional tax liabilities, and implementing controls to limit the perpetuation of material exposures pre-acquisition.

- > Partner-in-Charge of Cohen & Company's State and Local Taxation Group
- > YWCA Advisory Council
- > University Hospitals Department of Family Medicine Committee
- > Council on State Taxation
- > Ohio Society of CPAs
- > American Institute of CPAs
- > YWCA Woman of Professional Excellence award (2012)

Outside of the office, Hannah's favorite activity is spending time with her family. With two young daughters, most weekends are filled with adventures to child-friendly destinations Northeast Ohio has to offer. A few of their favorites include Lake Farm Park, Mitchell's Ice Cream and the Great Lakes Science Center. Hannah, her husband and their children live in Mayfield Village, Ohio.

#### Credentials & Education

- > Certified Public Accountant (Ohio)
- > B.A. in accounting, *magna cum laude*, Cleveland State University

#### Areas of Focus

- > Private Company Services
- > Business & Individual Taxation
- > State and Local Taxation
- > Transaction Services
- > Management Advisory Services

### Ohio State and Local Income Tax Update

Tuesday, March 21, 2017

12:00 pm | Eastern Daylight Time (New York, GMT-04:00) | 1 hr

#### [Join WebEx meeting](#)

Meeting number (access code): 717 711 985

Meeting password: ohio1

#### Join by phone

**1-866-469-3239** Call-in toll-free number (US/Canada)

**1-650-429-3300** Call-in toll number (US/Canada)

[Global call-in numbers](#) | [Toll-free calling restrictions](#)

## PRIOR MEETING PHOTOS

### Federal Tax Update



Angel Rice discusses potential roadblocks

Angel Rice compares proposed  
tax structure - Trump vs. GOP



Angel Rice explains the Protecting American from Tax Hikes Act (PATH)





Cleveland  
East  
Chapter

## PRESIDENT'S MESSAGE



It sure has been a weird winter with temperatures ranging from 70 to 20 in February. It is Cleveland so actually it hasn't been weird... it has just been Cleveland weather! In March, we will see clocks springing forward, there still being a little bit of sun when you leave the office, and Saint Patrick's Day. I hope that everyone's first quarter ends strongly.

It was great seeing everyone at our February Technical meeting. Angel Rice from Cohen Company gave a great federal tax update. The most interesting part, I thought, were the comparisons between President Trump's and the GOP's plans. A great conversation was had regarding lowering the rate but broadening the base for corporations; in the end would we expect a corporation to spend the same dollars in tax. Do we really expect the government to take in less tax dollars?!

In March we will have our first ever technical meeting via webinar. We will be utilizing WebEx to present a State and Local Tax (SALT) update. This virtual technical meeting will be at noon on March 21<sup>st</sup> (after the March 15<sup>th</sup> deadline!). Grab your lunch and settle in; make sure you let us know how you like the virtual meeting.

Now is a great time to think about becoming more involved in the Cleveland East IMA's board. We are looking for eager accountants to join our board and help our award winning board. Please let me know if you want like to be a board member!

You can email me at [Brian.Fehribach@imcdus.com](mailto:Brian.Fehribach@imcdus.com).



### 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](mailto:sandra.brenner@basf.com).



"Taking Recruiting to a Hire Power!"

**Honey Wess**  
Director

**Honey Wess International**

1990 Case Parkway South  
P.O. Box 699  
Twinsburg, OH 44087  
[honey@honeywessintl.com](mailto:honey@honeywessintl.com)

(330)487-5855 Office  
(330)487-5335 Fax  
(216)496-8587 Cell



**Harry Lader, Ph.D.**  
Certified MOS Expert

**microBites™**  
**THE POWER TO SUCCEED™**

c: [216] 521.6650  
e: [Harry@microbites.net](mailto:Harry@microbites.net)  
w: [microbites.net](http://microbites.net)

Microsoft® Office® Training & Consulting  
Specializing in Excel® keyboard shortcuts



**CFI**  
CREATIVE  
FINANCIAL  
STAFFING

An office of Bruner-Cox LLP

**Melissa Shumay**  
Branch Manager  
[melissa.shumay@brunercoc.com](mailto:melissa.shumay@brunercoc.com)

6133 Rockside Rd  
Building 2, Suite 403  
Independence, OH 44131

Direct Line:  
(216) 750-6165  
[www.CFStaffing.com](http://www.CFStaffing.com)



Member of the Institute of Management Accountants

**Chavez and Associates**  
Accounting and Consulting Services

**Carlos M. Chavez, MBA, MSA**  
Owner

909 Quincy Court  
Medina, Ohio 44256  
Telephone: (330)723-0559  
Cell: (216)470-4450  
Email: [cmchavezassoc@aol.com](mailto:cmchavezassoc@aol.com)  
[www.chavez-associates.com](http://www.chavez-associates.com)

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



Cleveland  
East  
Chapter

# Meonske Conference at KSU

24 Hours  
CPE  
Available

**43<sup>rd</sup> IMA Ohio Council Meonske Professional Development Conference**  
**April 26-28, 2017**  
**At Kent State University**



Ohio  
Regional  
Council

Full Details See Attached Program Booklet and Registration Form

Website: <http://ohio.imanet.org/meonskeconference2017.html>



You are invited to join your Ohio accounting and financial professionals at the **43<sup>rd</sup> Annual IMA Ohio Regional Council Meonske Professional Development Conference** to be held at Kent State University. This year's conference is a real dandy and will be a sellout. We have added this year a Wednesday, April 26<sup>th</sup> workshop limited to 100 people. **Per day price: \$175.**



Friday, April 28, 2017		
<i>"Financial Reporting Panel"</i>		
Moderator	Leslie F. Seidman	Executive Director of the Center for Excellence in Financial Reporting, Lubin School of Business at Pace University (Former FASB Chair)
Panelists	Wesley R. Bricker	Chief Accountant, U.S. Securities and Exchange Commission (SEC)
	James L. Kroeker	Vice Chairman, Financial Accounting Standards Board (FASB)
	Jeanette M. Franzel	Board Member, Public Company Accounting Oversight Board (PCAOB)
	Robert Uhl	Partner and National Director of Accounting Standards, Deloitte and Touche LLP
Keynote Luncheon Speaker		
<i>"Building for the Future: Constructing Growth from a Troubled Turnaround Company"</i>		
Joseph M. Gingo, Chairman of the Board of Directors, A. Schulman, Inc.		
<i>"COSO ERM – The Next Big Opportunity to Grow With Confidence"</i>		
Moderator	Jeffrey C. Thomson, CMA, CAE	President and CEO, Institute of Management Accountants (IMA)
Panelists	Sandra Richtermeyer, Ph.D., CMA, CPA	Dean of the Manning School of Business at UMass Lowell
	Robert B. Hirth, Jr.	Chair, COSO, and Senior Managing Director at Protiviti
<i>"Empowering a Diverse Workforce to a Position of Leadership"</i>		
Moderator	Carlos M. Chavez	President, Chavez and Associates, LLC
Panelists	Bismarck Myrick	Director of the Office of Equal Employment Opportunity and Diversity, U.S. Patent and Trademark Office
	Sandra Richtermeyer, Ph.D., CMA, CPA	Dean of the Manning School of Business at UMass Lowell
	Billy O'Quinn	Director of Global Diversity and Inclusion, The Goodyear Tire & Rubber Company
Thursday, April 27, 2017		
<i>"How the CMA and Related Learning Enhances Personal Brand and Professional Reputation"</i>		
Jeffrey C. Thomson, CMA, CAE, President and CEO, Institute of Management Accountants (IMA)		
<i>"The Millennials Are Coming – How to Get Them Integrated, Engaged, and Effective in the Workplace"</i>		
<i>"Non-GAAP Financial Measures That Add Transparency and Value to Financial Reporting"</i>		
Timothy F. Gearty, CPA, CGMA, MBA, JD, Partner, Gearty & McIntyre		
Luncheon Speaker		
<i>"The Next Frontier: What Management Accountants Need to Know About Sustainability Accounting"</i>		
Jean Rogers, Ph.D., PE, CEO and SASB Ex-Officio Member of the SAS		
<i>"Meaningful Reporting on the Metrics of Sustainability Through Current SEC Requirements"</i>		
Robert B. Hirth, Jr., Chair, COSO and Senior Managing Director, Protiviti		
Track 1	<i>"Empowering Financial Transformation Success"</i> Gabe Zubizarreta, CPA, CEO and Founding Principal, Silicon Valley Accountants Jeffrey L. Bissell, CPA, CFO and Treasurer, NMG Aerospace	
Track 2	<i>"Professional Standards and Responsibilities – Accountancy Board of Ohio Approved Ethics"</i> Norman R. Meonske, Ph.D., Professor Emeritus, Kent State University	

Wednesday Workshop Details available on the attached brochure or at [www.ohio.imanet.org](http://www.ohio.imanet.org)  
Additional Information: University Events and Conference Center (330) 672-3161





Cleveland  
East  
Chapter



You are Invited to a Educational  
Workshop Hosted by Ernie Brass  
Presented by Ben Pahl  
From Liberty One Investments

## Tactical Income Solutions

A Guide to changing the way you think

Change the way you think about your money  
and change the way you live your life!

**March 23, 2017 1:30PM & 5:30PM**

Riders Inn 792 Mentor Ave.

Painesville, OH 44077

*Light Refreshments will be served*

RSVP to Ernie Brass at [ebrass@moneyconcepts.com](mailto:ebrass@moneyconcepts.com)  
or please call 440-946-1952

### IF YOU ARE:

- 1) Frustrated with low interest rates?
- 2). Looking for conservative Investment ideas to help grow Assets?
- 3). Seeking simple and effective retirement planning strategies?

**Than this program is for you**

All securities through Money Concepts Capital Corp. Member FINRA/SIPC. Investments are not FDIC/NCUA insured. No bank or credit union guarantee. May lose value. Money Concepts Advisory Services is a Registered Investment Advisor with the SEC.



Cleveland  
East  
Chapter

## The Unsung Heroes of Accounting

Every accounting department has at least one person who consistently gives their all.

The one who is rock steady and always delivers and inspires confidence. You know, that “go to” person who is willing to accept new responsibilities, embraces growth and improvement, and contributes heavily toward the success of their team - often without much recognition.

We are looking for that unsung hero to recognize...give us a hand to help us find them.

We believe that these unsung heroes deserve more acknowledgement for their hard work, dedication, and leadership – so we’ve created the “Unsung Accounting Hero Award” for exactly that purpose.



Has a name come to mind of someone that fits this description?  
Are you willing to invest a few minutes to recognize this person?

***We’ve made it easy for you!***

Just go to: [https://www.surveymonkey.com/r/Unsung\\_Accounting\\_Hero\\_Award](https://www.surveymonkey.com/r/Unsung_Accounting_Hero_Award)  
and answer a few questions.

4 Grand Prize Winners and 8 Runners Up will win an

**“Unsung Accounting Hero Award”**

to be presented at the IMA Meonske Professional Development Conference.

Prizes valued between \$500 - \$800 will accompany the prestigious Award.

***Invest a few minutes to create a special moment your nominee will never forget.***

***Rally for your nominee and encourage others to submit nominations for them too.***

***Hurry, deadline is April 8<sup>th</sup>!***

More details are available with the nomination form at:

[https://www.surveymonkey.com/r/Unsung\\_Accounting\\_Hero\\_Award](https://www.surveymonkey.com/r/Unsung_Accounting_Hero_Award)



The Unsung Accounting Hero Award is presented by Silicon Valley Accountants in conjunction with the IMA Ohio Regional Council Meonske Professional Development Conference.

## ***LEADERSHIP TRAINING WORKSHOP***

### **Ohio Regional Council Spring 2017**

**“It’s a Round Up with IMA”  
Please Save the Dates!**



### **Ohio Council Meeting & LTW**

**Spring Meeting – Friday, May 12 starting at 4:00 p.m.**

Location: Breakout Columbus 835 Grandview Ave, Columbus, OH 43215

4:00 to 5:45 p.m. – Ohio Regional Council Board Meeting

5:45 to 6:30 p.m. – Dinner

6:30 to 8:00 p.m. – Escape Room Team Activity

Hotel for Friday night: Hilton Garden Inn Columbus/Dublin

Address: 500 Metro Place North, Dublin, OH 43017

Phone: (614) 766-9900

Please mention “IMA Ohio Council” for group rate of \$109.00 per night.

Reservations must be made by April 28<sup>th</sup>.

**Leadership Training Workshop – Saturday, May 13 at 9:00 a.m.**

Location: Dublin Branch of Columbus Metropolitan Library

Address: 75 N High St, Dublin, OH 43017

Training sessions will last until approx. 2:30 p.m. Lunch provided.



# 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](http://imaconference.org).

# NATIONAL CONFERENCES



## ***IMA Opens Early Bird Registration for June 2017 Annual Conference and Expo in Denver***

**IMA Opens Early Bird Registration for June 2017 Annual Conference and Expo in Denver**  
**Montvale, N.J., February 15, 2017**— Today, IMA® (Institute of Management Accountants) announced Early Bird registration for its 2017 Annual Conference & Expo (ACE2017), to be held at the Sheraton Denver Downtown Hotel on June 17-21, 2017.

Attendees will be given the opportunity to hear from a robust list of keynote speakers on key issues facing the accounting and finance field. New this year, the conference will enable professionals to explore eight topical learning tracks designed to fit career needs. Learning tracks include: planning, budgeting and forecasting; small business and M&A; ethics; technology; financial close and reporting; leadership and professional development; accounting hot topics; and governance, risk management and internal controls. In addition to a conference program of more than 65 sessions, attendees can also enjoy 15 networking opportunities, including an offsite reception.

Keynote presenters include:

- Daymond John, Founder and CEO of FUBU, Co-Star of ABC's Shark Tank, CEO of The Shark Group, who will present "Achieving Your Goals"
- Tony Byers, Ph.D., Director of Global Diversity and Inclusion at Starbucks, who will present "The Multiplier Effect of Inclusion"
- Terry Jones, Founder of Travelocity.com and Founding Chairman of Kayak.com, who will present "Disruption Off Innovation On"
- Laurie Brlas, CMA, CPA, former Executive Vice President and CFO of Newmont Mining Corp, who will present "Trek to the Top: My Journey to the CFO Summit"

Nearly 1,000 professionals from large and small businesses, public corporations, academic institutions, and government agencies are expected to attend this year's conference, providing attendees with opportunities to make strong business connections and to explore new areas to boost their career in management accounting.

Early Bird conference registration rates will be available through March 31, 2017. For complete information on the Annual Conference and registration details, visit <http://www.imaconference.org/>. Attendees can join the conversation at #IMA17ACE.



## 2016-2017 BOARD OF DIRECTORS

Office	Name	Email	Telephone
President	Brian Fehribach	<a href="mailto:brian.fehribach@imcdus.com">brian.fehribach@imcdus.com</a>	(216) 228-8900 x272
Secretary	Enrico Varricchio	<a href="mailto:emdvnv@oh.rr.com">emdvnv@oh.rr.com</a>	(216) 475-8787
Treasurer	Robin Schade	<a href="mailto:robin.schade@imcdus.com">robin.schade@imcdus.com</a>	(216) 228-8900 x262
VP Administration	Jimmy Renz	<a href="mailto:james.renz@imcdus.com">james.renz@imcdus.com</a>	(216) 228-8900
VP Professional Education	Ernie Brass	<a href="mailto:bcd_net@yahoo.com">bcd_net@yahoo.com</a>	(440) 846-1952
VP Membership	Enrico Varricchio	<a href="mailto:emdvnv@oh.rr.com">emdvnv@oh.rr.com</a>	(216) 475-8787
VP Communication	Carol Kuczer	<a href="mailto:ckuczer@ddr.com">ckuczer@ddr.com</a>	(216) 755-5746
Director - Social Media	Carlos Chavez	<a href="mailto:cchavez58@chavez-associates.com">cchavez58@chavez-associates.com</a>	(330) 723-0559
Director Student Scholarships	open		
Director Academic Relations	Forrest Reed	<a href="mailto:reedf@randrspecialtyfoods.com">reedf@randrspecialtyfoods.com</a>	(216) 870-6739
Director CMA	Sandra Brenner	<a href="mailto:sandra.brenner@basf.com">sandra.brenner@basf.com</a>	(216) 839-7288
Director Publicity	Ashley Hinkle	<a href="mailto:hinklean@my.hiram.edu">hinklean@my.hiram.edu</a>	
Chair of the Audit	Vince Pona	<a href="mailto:vpona@millrose.com">vpona@millrose.com</a>	(440) 347-1139

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](mailto: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  
East  
Chapter

# 2016 - 2017 TECHNICAL MEETINGS

**Insiders**  
**Monthly Access**  
A Publication of the Cleveland East Chapter

Page 12

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

33 Thomas Roberts  
31 James Washko  
64 J. Donald Nye  
23 Michael Hoge  
9 Laura Caswell



## Welcome New Members

Laura McLean

Students:  
Steven Virost  
Christoph Von Saucken  
Matthew Goss



### 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](mailto: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.



### 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.

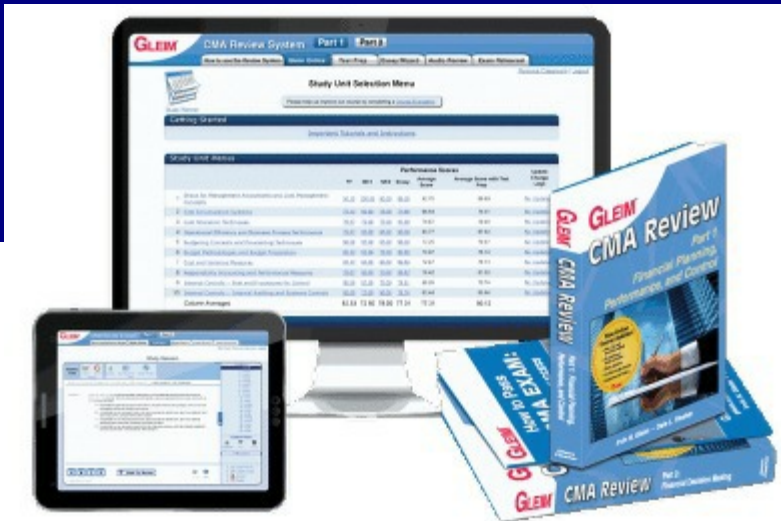
### Professional Recognition

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!**







...Gleim is pleased to announce many new exciting updates to the Gleim CMA Review course. The CMA Gleim Online course has been expanded with more multiple-choice questions, essays, and updates to the digital book. For the first time ever, Gleim has included supplemental videos in the online course, which feature Dr. Passard Dean, CMA.

### [Save 15% on the newly updated Gleim CMA Review System.](#)

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.

The Gleim CMA Review System also now features 20% more essays. CMA candidates can practice answering exam-emulating essays in the Gleim Online Course and in the Gleim Essay Wizard.

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.

Updates have been made to the Gleim CMA Review digital book to include improvements based on candidate feedback as well as more elaboration on key topics. The Gleim materials are written by professional educators, Dr. Gleim and Dr. Flesher, who have over six decades of combined teaching experience. Dr. Gleim was recently recognized by the Fisher School of Accounting at the University of Florida, a top ten accounting school, for his "renowned accounting [materials] that to this day are the field's authoritative learning resource."

[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](#).

We look forward to helping you pass the CMA Exam.

Team Gleim

800.874.5346

[accountingteam@gleim.com](mailto:accountingteam@gleim.com)

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



# YOU CAN USE



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

## **“How to Find and Attract Top Performers Who May Not Actively Be Looking for a New Job”**

[www.cleveast.imanet.org/partners/accountempsFeb2017.pdf](http://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  
Accountants and  
Financial Professionals  
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,  
Community Relations Associate of  
East Coast Chapters  
IMA  
10 Paragon Drive  
Montvale, NJ 07645-1718  
Telephone (800)638-4427  
Email: [WGiotta@imanet.org](mailto:WGiotta@imanet.org)  
IMA Website: [www.imanet.org](http://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

**Inside Talk:** Our highly popular monthly series on timely, emerging issues and relevant topics such as technology, data analytics, revenue recognition, expense reporting and continuous accounting

**IMA's Leadership Academy:** Hosts a monthly webinar series that empowers entry- and intermediate-level management accountants to become leaders within the profession

## Webinar Schedule

### The IPO – Are You Ready for Life in the Public Arena?

Inside Talk

March 15, 2017 01:00 PM - 02:00 PM

[Register](#)

### The Blueprint for Continuous Accounting

Inside Talk

March 21, 2017 01:00 PM - 02:00 PM

[Register](#)

### AP Automation and Invoice Compliance in a Global Economy

Inside Talk

March 28, 2017 01:00 PM - 02:00 PM

[Register](#)

### The Finance Guru's Guide to FP&A in the Cloud

Inside Talk

April 05, 2017 01:00 PM - 02:00 PM

[Register](#)

## Webinar Archives

IMA Members:

Play past webinars on LinkUp IMA.

[› Learn More](#)

## Webinar Policies

- Webinars use standard Web browser technology and audio broadcasting
- With full attendance, you may download a PDF certificate of completion
- It may take up to 30 days for your CPE credit to be reflected in your transcript
- Replay webinars are in the archive 5-10 days after the live event but do not earn credits

# 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.

[Debbie.Martin@gleim.com](mailto:Debbie.Martin@gleim.com)  
352.375.0772 Ext. 414  
800.874.5346 Ext. 414  
352.375.6940 FAX

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