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The Official Publication of the Hawaii Society of Certified Public Accountants

## Transformation Trends





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# President's Message

By Dr. Frank Kudo

When I graduated from college a friend told me to read Nicomachean Ethics by Aristotle. He said it would give me a good foundation about how to lead my life. Being a naïve and curious young adult, I thought maybe it would be a good idea to buy this book and read it. I never took a course in philosophy in college but was fascinated by the early scholars who could explain something about life's mysteries. How did these people know about life or for that matter how you should lead your life? Having a religious background in primary school I realized that all religions have a code of behavior or commandments that states what is acceptable and unacceptable in society. It is a conscious social contract in society between people that helps all of us live in a peaceful and harmonious way.

Christian religious belief is that God determines morality and what can be interpreted as "morally" good. This is a determining factor for what is "justice." To be morally good means that justice will be served to those who are morally not good. In Roman law justice was defined as, "the constant and perpetual will to render to each his due." Therefore, the administering of justice as manifested in our court system, where people get what they "deserve." Thus, the conclusion

from Nicomachean Ethics, that is, the calling to "do good things" in life, will lead us to happiness, makes a lot of sense.

So, why am I so concerned about "justice?" Is it because without it we could be in real danger? We often are not conscious of injustices that happened everyday throughout the world. However, we see



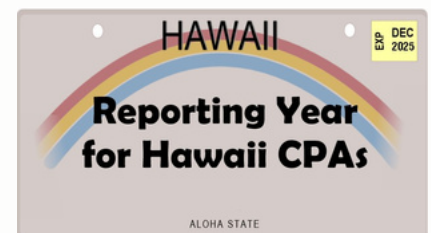
laws, regulations and statutes being passed every year that try to provide equity so no one gets hurt or unfairly becomes a victim of an injustice. Inequities happen all around us every day of our lives. Yet we seem to only take notice when we personally get adversely affected.

Our court systems adjudicate our laws trying to serve justice. Our court systems are backlogged with cases, and it never stops. So many injustices

all hoping to be resolved. We depend heavily on our court system to function without bias, political interference, and to fairly provide justice to all in society. Islamic religion speaks of hope, mercy and justice, as being an aspiration for all.

Justice a critical part of society, something we should all strive for and fully comprehend. The question I have is, is committing injustices part of the human condition? Perhaps having tremendous power as I wrote in last month message or undue political or social influence can really alter our perception of reality, compelling us to do things that do not benefit society but rather only ourselves. That is when injustices can occur and we then depend on our court system to bring us back into equilibrium so that society can continue to function.

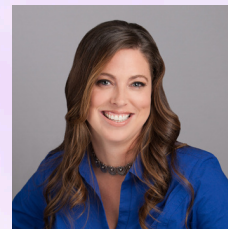
I guess we all depend on 'justice being served' to keep our society healthy and in balance. Fairness, morality, equity, and hope for our futures will then be preserved. To "do good things" has a deeper meaning to me now.





# Inspiring Journeys of CPA TRAILBLAZERS

with  
Chantal Mentzer, CPA, MSA  
Owner  
Chantal Mentzer Inc.



When I speak to high school juniors, I often begin with a simple question: **"How many of you know what you want to be when you graduate?"**

Typically, about a third raise their hands with confidence. But I'm not speaking to them—I'm speaking to the students who don't raise their hands. The ones who feel unsure or behind because they haven't figured it out yet. I've been there, and I want them to know: it's okay.

Back in high school, I had no idea I'd become a CPA. I took a wide range of courses—even completed some college credits—but I never encountered accounting. It wasn't part of the required curriculum. And like many students, I assumed accounting was dull, involved long hours, and didn't offer much excitement. That perception—and the lack of exposure—keeps many students from even considering this career. That's why we need to do more.

First, let's encourage all students to take at least one accounting course in college. No matter what field they enter, understanding taxes, budgeting, and financial statements will serve them well. Second, let's reach the students who are still undecided. When they learn what the CPA profession truly involves—problem-solving, strategic thinking, and real-world impact—they might discover a path that's not just practical, but inspiring.

Because sometimes, the best careers are the ones you didn't see coming.



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# Transformation Trends

By Donny Shimamoto,  
CPA.CITP, CGMA



## *Shaping* the Future of Accounting Together

Today's accounting professionals are more than technical experts—we are trusted advisors, strategic thinkers, and community leaders. In a world shaped by constant change, accounting has evolved into a profession of impact, innovation, and purpose. At the Center for Accounting Transformation, we believe it's time the world sees that, too. That's why we launched the Agents of Transformation initiative: to spotlight professionals who are using their skills, leadership, and creativity to make a positive impact through accounting. We have been especially proud to partner with the Hawaii Society of CPAs, whose support and participation has helped us amplify these stories and inspire the next generation of changemakers.

### Why We're Doing This

The accounting profession is at a crossroads. Demand for accounting and advisory services continues to rise, but fewer students are majoring in accounting. Too often, accounting is misrepresented as nothing more than number-

crunching and spreadsheets. We know the truth: accounting is about problem-solving, building trust, shaping sustainable businesses, and accelerating innovation.

Through Agents of Transformation, we're working to reshape perceptions. We're showcasing real people—taking

**If you care about shaping the future of the accounting profession and want to inspire the next generation, all it takes is your story.**

both traditional and non-traditional paths—who are driving progress, strengthening communities, and creating new opportunities.

By highlighting these stories, we can inspire the next generation to see the accounting profession not just as a career, but as a platform for making a difference in our world.

### Your Role: Why We Need You

We are looking for both accounting professionals and other professionals working at accounting firms who are ready to champion the future of our

profession. By joining the Agents of Transformation network, you'll:

- Inspire students and career explorers with your journey and leadership.
- Help reframe what it means to be an accounting professional—moving beyond stereotypes to showcase the real opportunities the profession offers.
- Help non-accountants see how they can #improvethe world by working at an accounting firm.
- Support a vibrant, diverse, and forward-looking future for accounting and finance.

You don't need to be a CFO or tech guru to make a difference. Whether you're a staff accountant, a CEO, or even a marketing manager in an accounting firm—your story matters. As an Agent of Transformation, you have the opportunity to show others what this profession is really about: purpose, impact, and possibility. If you care about shaping the future of the accounting profession and want to inspire the next generation, all it takes is your story.



## The Spirit Behind the Movement

Transformation isn't just about technology or trends—it's about people. It's about embracing collaboration, innovation, responsibility, and resilience. Rooted in Hawaiian values like **kuleana** (responsibility and accountability), **ohana** (family and community), and **lokahi** (unity and harmony), this movement calls on all of us to lead with heart and purpose.

For accountants in Hawaii and beyond, this initiative is a chance to live those values—by sharing stories, advocating for belonging, driving innovation, and leading with integrity. Whether you're championing sustainable business practices, embracing new technologies, or mentoring future professionals, your actions help shape a profession that is as ethical and adaptive as it is impactful.

Together, we can create a profession that is more universal, more innovative, and more inspiring than ever before. Let's move forward knowing that every story shared and every effort made contributes to a future where accounting empowers individuals, builds



business resilience, strengthens communities, and drives meaningful change.

### Join our Mission

If you're ready to be part of the change—**we invite you to join our mission**. Help students and professionals see the full potential of a career in accounting.



Visit:  
<https://help.improvetheworld.net/sharestory-HSCPA> to learn more, share your story, and become an Agent of Transformation.

**Together, we can**  
**#EnableTransformation to**  
**#Improvetheworld.**

### From Kuleana to Impact: Help Us Transform the Profession.

Accounting is a profession of impact, leadership, and innovation--and your story can inspire the next generation. Join the Center for Accounting Transformation's Agents of Transformation initiative to help reshape how students and career explorers see the future of accounting.

Together, we can build a community of professionals leading with purpose. **Join our mission** at <https://help.improvetheworld.net/sharestory-HSCPA>.

# Inspiring Journeys of CPA TRAILBLAZERS

with  
Trisha Nomura, CPA, CGMA  
Owner  
Ascend Consulting LLC



When I reflect on what the decision to become a CPA has offered to me, one word in particular comes in mind – opportunity. The initial foundation in accounting, the “language” of business, provided me with the knowledge I needed to understand the bigger picture view of how all decisions ultimately impact a company’s financial statements. I have had an extremely rewarding career where I have been able to explore different paths within business ranging from accounting to human resources. Over the years, I have also been fortunate to travel the world on behalf of this amazing profession – something I never would have imagined doing growing up on an island in the middle of the ocean! Through these travels, I have been able to share my story, develop lifelong friendships and experience countless memories that I am very grateful for.



The transformation of the accounting profession begins with Agents of Transformation watch Trisha [here!](#)



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# TAX FOUNDATION OF HAWAII

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## Light at the End

Earlier this year, about two months ago, we wrote about tax liens and a bill that was advancing in this year's Legislature to confirm that there was a light at the end of the tunnel for tax debtors.

Before 2009, Hawaii had no statute of limitations on the collection of taxes. If it was assessed, it could be collected at any time. It could be 10 years later, 20 years later, 50 years later. The debt did not go away. Then, in 2009 a law was enacted giving collectors only 15 years to beat the money out of any tax debtors.

Exceptions were provided for periods in which the taxpayer has agreed to extend the period, periods in which an offer in compromise was pending, periods where the taxpayer's assets were under court control, periods where the taxpayer was out of state for more than six months, and, under a bill that has been passed by the Legislature but not yet signed by the Governor, periods in which the tax liability was being appealed.

Debts assessed before July 1, 2009, were supposed to roll off after June 30, 2024.

There were other exceptions and ways around the deadline as well. For example, the Department could sue a taxpayer before the statute of limitations expired and obtain a court judgment against the debtor.

Judgments last for ten years once entered, and can be renewed for another ten years. Or, under a 2022 law, the Department can ask the court to "convert" its lien to a judgment, which, again, would last ten or twenty years. (We imagine that the Department is thinking that the conversion process could be done



without notice to the taxpayer, but we wonder if the courts will push back on that given the obvious Due Process concerns.)

Even with these exceptions and workarounds, the Department was still in denial. They said that the 15-year period applied only to new collection actions, so "passive" collection actions like leaving ancient liens on the books and denying tax clearances for moldy oldie debts were still fair game.

House Bill 1173, though, sought to change that thinking. It provided that the Department had to release a lien where the underlying debt was not enforceable due to lapse of time. That bill passed the Legislature, and Governor Green signed it on May 19. It's now Act 68 of 2025. The law is effective on Jan. 1, 2027, to give the

Department time to figure out how to implement it, but the handwriting is now on the wall.

And even without this new law, courts are giving some indications that there is indeed light at the end of the tunnel. In a recent case in the Bankruptcy Court here in Hawaii, a debtor asked the court to disregard an old state tax lien. The Department argued that the 15-year period barred court proceedings in state court but could still be asserted in federal bankruptcy court. The Bankruptcy Court, however, sided with the debtor: "DoTAX argues that the expiration of the fifteen-year period does not extinguish the tax debt," the court's order said. "This may or may not be true, but it is irrelevant. Under the Bankruptcy Code, a claim that is "unenforceable" must be disallowed, even if the claim continues to exist in some metaphysical sense."

Now, don't get us wrong. People should pay what they owe, and tax debts are no exception. But our lawmakers have decided that there is a point at which enough is enough, and beyond that point people should be allowed to get on with their lives without the albatross that has been hanging from their necks.

Tom Yamachika is President of the Tax Foundation of Hawaii - the 'watchdog' that keeps an eye on Hawaii's taxes. Tom is also the owner of Aloha State Tax, a small law firm with emphasis on State taxes. Prior to going solo and the TFH, Tom was a principal with Accuity LLP where he managed the tax consulting practice, including quality and risk management and practice development.

# *From IT Support to Strategic Leadership:* **Elevating Technology's Role in Firm Growth**



By Marc Staut of Boomer Consulting, Inc.

In a modern accounting firm, technology touches every part of the business, from client engagement and workflow automation to compliance, cybersecurity and capacity planning. But while IT is mission-critical, too often its role remains reactive: solving problems as they arise, maintaining infrastructure and ensuring the software runs.

That model must change if you want to scale, innovate and thrive in a fast-changing landscape. IT must evolve from a support function to a strategic leadership partner.

## **The evolution of IT in the accounting firm**

Let's be clear: support will always be part of IT's role. That's not going away. Every IT leader dreams of the day they no longer have to troubleshoot printer issues or recover lost passwords, but that day won't come. Nor should it.

Support builds trust. People come to you with problems because you get things done. That foundation is essential. You can't become a trusted strategic advisor if the firm doesn't trust you to follow through. High-trust environments foster collaboration, innovation and speed, critical ingredients in tech-driven transformation. Simply put, support isn't a negative. It's the base you build from.

## **Think like a business**

To elevate technology's role, IT leaders must stop thinking of IT as a department within the business and start running it like a business of its own. That means thinking beyond tickets and toward outcomes: profit and loss, customer experience, innovation, revenue impact and risk management.

When you start treating IT like its own company, a few things happen:

- You understand your "customers" (partners, staff,



clients) more clearly

- You develop key performance indicators (KPIs) that reflect value creation, not just task completion
- You learn how the broader business functions and how to influence it

That mindset shift changes how you engage with other leaders. You stop reacting and start anticipating. You bring forward ideas that help the firm scale, reduce friction and generate new revenue. You show

up not just with technical know-how but with insight into firm strategy. Know how the firm makes money.

Surprisingly, many team members across departments don't fully understand how the firm makes money or how much ROI projects need to be viable. That knowledge gap can also exist within IT.

Understanding your firm's economic engine is vital to making a strategic impact. That means asking the hard questions:

- What services are most profitable?
- What bottlenecks limit revenue growth?
- What are the client acquisition costs?
- How does the firm manage margin pressure and pricing risk?

Armed with those answers, IT leaders can connect the dots between technology and revenue. That's when IT stops being overhead and starts becoming a growth driver.

Build influence through action  
Strategic leadership isn't about vision alone. It's about execution. It's about credibility. IT leaders who deliver small, visible wins consistently are far more likely to earn buy-in for larger, riskier initiatives.

If your house is a mess, no one will invite you to decorate theirs. If your own systems are broken, no one



will trust you to fix someone else's. So build your influence by keeping your house in order. Demonstrate that your team runs efficiently, communicates clearly and delivers value. Then, step up and show how you can help others do the same.

### Elevating IT means expanding the vision

The future of the accounting profession will be defined by firms that embrace change through digital transformation, data-driven insights and new client service models. And none of that happens without strong technology leadership.

But to get there, IT leaders must expand their vision:

- From managing systems to driving innovation
- From fixing problems to shaping strategy
- From being reactive to being essential

The seat at the table isn't given; it's earned through trust, clarity and consistent value. Technology leaders who make that shift will do more than support firm growth. They'll help lead it.

Marc Staut, Shareholder and Chief Innovation & Information Officer at Boomer Consulting, Inc., helps meet the growing needs of CPA firms by leveraging his experience to provide strategic technology assessments, planning, visioning and coaching. He feels that "technology should be an enabler – something that's approachable, aligned with and integral to the success of each firm."

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## Inspiring Journeys of CPA TRAILBLAZERS

with  
Adrian Hong, CPA  
Owner  
Hong Consulting LLC



My journey to becoming a certified public accountant (CPA) started in college. My uncle was a CPA and owned his own tax and bookkeeping firm and my father was an accountant and owned his own manufacturing company. I knew that accounting was a flexible degree that gave me a lot of different options. I could work in any state in any industry. So I took an accounting class. I realized I was good at it and I liked it so I pursued an undergraduate degree and Master of Accounting. I am very glad I did choose accounting as my career path. I got to work in auditing at Berntson Porter, conducting XBRL research for the Financial Accounting Standards Board (FASB), serve as an instructor at University of Hawaii – West Oahu, and be president of Island Plastic Bags, Inc., a family-owned manufacturing business based in Hawaii. I now run my own consulting firm offering sustainability reporting compliance and bookkeeping services. I also have the privilege of being Vice President on the board of the Hawaii Society of Certified Public Accountants (HSCPA) where I get to inspire the next generation of CPAs by telling students what a career in accounting can do for them.

The transformation of the accounting profession begins with Agents of Transformation watch Adrian [here!](#)



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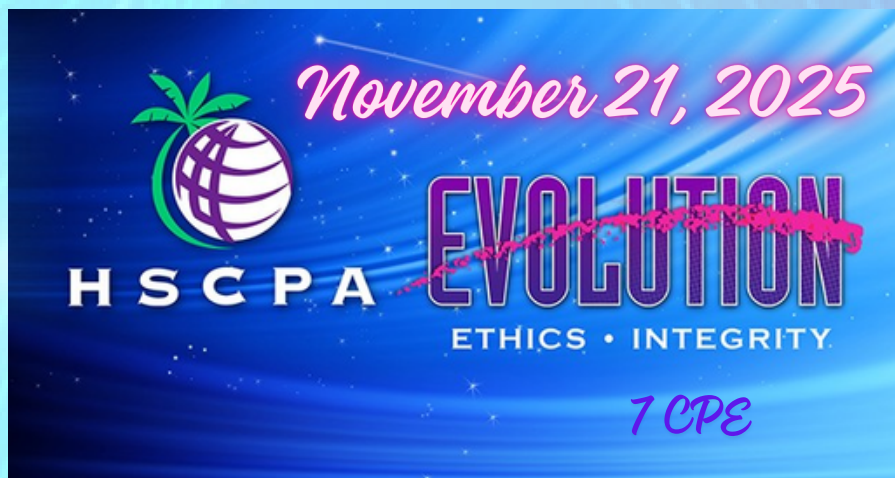
*This will be a great opportunity to meet fellow members, learn about our initiatives, discuss the state of the profession, and share your experiences.*

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# 65th Annual Conference

8:30 AM ~ 3:30 PM



**Take a break** from the serious stuff for an amazing day filled with inspiration, connections, and excitement! The Annual Conference will fulfill the Ethics CPE requirement for license renewal this year, along with top-notch speakers who will share insights to empower and enlighten. We will cap off the day by unwinding at Happy Hour with great company.

The HSCPA 65<sup>th</sup> Annual Conference will open with **Lisa Simpson**, VP Firm Services with the American Institute of CPAs. If you've been a fan follower of the AICPA Town Hall Series since 2020, Lisa is the "star". She will discuss the latest updates on trends and issues and the pipeline challenges impacting the accounting profession. Lisa will also touch on the "Transforming Your Business Model" initiative and how this project helps firms identify outdated aspects of their business model and offers solutions across five key areas — governance, strategy, service offerings, talent, and technology. It takes a deeper look at how this transformation can help shape your firm's future.

Professional ethics continues to evolve, influenced by issues like technology, environmental concerns, and social justice. Navigate the gray areas as we explore how moral principles and behaviors have developed and changed over time. It's a reporting year and you'll need the 4 hours of Ethics CPE for license renewal.

**Ron Heller** will provide an update on professional ethics and explain recent interpretations of the AICPA Code of Professional Conduct. He will teach you how to identify, analyze and respond to conflicts of interest, how to apply independence rules in your practice, and key rules regarding client confidentiality. The presentation will also cover recent Hawaii developments and tips to avoid malpractice claims or liability.



Master Resilience expert, **Andy Pierce**, will cover the Event → Thought → Outcome (ETO) model, a valuable tool for enhancing decision-making and problem-solving. This framework helps CPAs recognize how their thoughts, rather than external events, determine their emotional and behavioral responses. By detecting and challenging underlying beliefs, such as perfectionism or bias, accountants can improve clarity, reduce stress, and make more objective decisions. This approach ultimately strengthens resilience and enhances client relationships, leading to better outcomes in both professional judgment and daily work.



Don't miss this blend of learning, laughter, and leisure! You'll earn 7 hours of CPE, breakfast, lunch, swag, and yes, Happy Hour! Save your spot today and [Register now](#) - we can't wait to see you there!

**Happy hour!**

**Swag**

# Change Leadership in Accounting Firms:



## How Partners Drive Real Transformation

By Arianna Campbell of Boomer Consulting, Inc.

### *Let's be honest:*

Real, lasting change in an accounting firm doesn't happen just because you rolled out a new initiative or implemented a new software platform. You've probably seen what happens when leaders announce change but team members don't really buy in: deadlines slip, staff get frustrated and the same bottlenecks come back six months later.

Yes, successful change requires firmwide buy-in. But if you're a partner in your firm, the spotlight's on you. How you show up for change—how you lead, support and reinforce it—sets the tone for everyone else.

The truth is, people don't resist change. They resist confusion, unclear priorities and the feeling that the change won't stick. That's where your leadership matters most.

### **The mindset shift partners need**

If you're going to lead change effectively, it starts with how you think about your role. That means moving from:

- Owning decisions to empowering others

- Doing it all to aligning the right roles
- Task-focused to outcome-focused
- Short-term wins to long-term capability building

You don't just approve initiatives; you create the conditions for others to lead them well. You don't just check boxes; you shape a culture that can flex, grow and adapt.

### **Eight practical behaviors that drive real change**

Here's where we move from concept to action. We identified these change leadership behaviors by working with firms that lead with intention.

#### **1. Clarify the vision**

Connect initiatives to strategic goals. If your team doesn't understand the reason for the change, they'll never fully buy in. It's your job to connect the dots.

Instead of saying, "We're switching systems," say, "This shift will reduce client response time and save 10 hours a week in rework. That means less burnout and better service."

People support what they understand. So, make it real, make it relevant and make it personal.

#### **2. Model behavior**

Show what follow-through looks like. When change is underway, your team watches how you respond. People retreat if you demand certainty or push for status updates without engagement. Instead, ask better questions:

- "What's working?"
- "Where are we stuck?"
- "What support do you need from me?"

This shift from directing to listening builds trust and accelerates adoption.

#### **3. Allocate resources**

Time, tools and people all count.

Change doesn't happen just because you announced it. It needs fuel. That means carving out time on calendars, providing the right tools to do the job well and assigning people with the authority and capacity to lead. When you don't budget resources for an initiative, you signal it's not really a priority.

#### **4. Remove barriers**

Unblock what's slowing the team down.

Your team will hit roadblocks. Your role as a leader is to listen for those friction points and



actively work to clear them, whether it's outdated policies, unclear roles or competing priorities. When you step in to remove obstacles, you create momentum and show your team their progress matters.

### 5. Empower people

Trust them to lead, decide and act. You may not have formal project managers, process owners or change leads. That's okay. But someone's doing the work.

Maybe a manager shepherds a tech rollout or an admin refines onboarding workflows. Name those roles. Recognize them. Then back them with time, authority and accountability.

Start with these four:

- A Project Manager who moves initiatives forward
- A Process Owner who documents or improves workflows
- An Operational Manager who connects dots and keeps things moving
- A Change Influencer who helps others adapt and engage

Recognition brings clarity, and clarity brings results.

### 6. Reinforce accountability

Hold everyone, including leadership, to what was agreed. The best-laid plans die in the gap between the boardroom and the back office. You close that gap by building a clear bridge:

- Define the desired outcomes
- Align roles to those outcomes
- Check in on execution, not just activity

When partners hold the line on this connection, your firm stops being reactive and starts being resilient.



### 7. Build confidence

Coach, encourage and empower ownership.

Change can feel risky, especially when people step into new roles or ways of working. As a leader, your job is to coach through uncertainty, acknowledge progress and empower your team to take ownership. When you consistently show that you believe in them, they're more likely to believe in themselves and the change.

### 8. Celebrate progress

Recognize early wins and visible effort.

Don't wait until the entire project is finished to acknowledge success. Recognizing small wins and visible effort along the way reinforces that the team is moving in the right direction. Celebrating progress—especially in the early stages—builds morale and makes the hard work feel worthwhile.

You don't need to overhaul your entire leadership approach tomorrow. But you do need to lead change like it matters—because it does. Start by naming the roles, clarifying the why, and showing up with curiosity. If you do that consistently, you won't just drive change. You'll create a firm that's built to thrive through it.

Arianna Campbell is a Shareholder & Chief Operating Officer at Boomer Consulting, Inc., where she helps accounting firms focus on the people part of change by leading process improvement initiatives that increase capacity to create more value internally and externally. Arianna is adept at blending concepts from process improvement and change leadership to drive innovation and continuous improvement.



## Norman's Book Review

### "Encouraging the Heart" by Kouzes and Posner

*A CPA's life* is filled with financial statements, spreadsheets, accounting and tax rules, economic forecasts, etc. For those who excel at their tasks, they are rewarded with career promotions, job opportunities and leadership roles. Unfortunately, our number skills don't prepare us for the challenges of leading a team of individuals or a company. We often learn these "soft skills" through trial and error, mentors, seminars, leadership training, books, etc.

The authors identified five practices of exemplary leadership, one of which was encouraging the heart. They noted that this practice is "the most uncommonly seen in leadership roles." For this reason, I thought their book "Encouraging the Heart" would be a perfect contrast to the numbers driven world most CPAs live in.

The following excerpts from the book will provide you a feel for the book and the "soft skills" to make you a better leader and person. As the authors note, "this book is about how leaders effectively give of their hearts so that others may fully develop and experience their own growth and success."

#### Five Practices of Exemplary Leadership

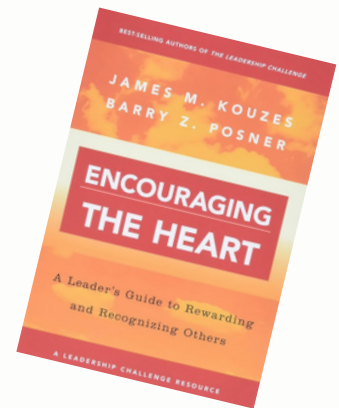
When getting extraordinary things done, leaders Challenge the Process, Inspire a Shared Vision, Enable Others to Act, Model the Way, and Encourage the Heart.

#### Affection

A Center for Creative Leadership (CCL) study on factors that differentiate between the highest-performing and lowest-performing managers found that there was one, and only one factor that significantly mattered ... AFFECTION. The highest performing managers showed more warmth and fondness



towards others than did the bottom 25%. High performing



managers get closer to people, and are significantly more open in sharing thoughts and feelings.

#### Seven Essentials to Encouraging the Heart

The authors identified the following seven essentials that great leaders do to encourage the heart of their people: Set Clear Standards, Expect the Best, Pay Attention, Personalize Recognition, Tell the Story, Celebrate Together, and Set the Example. The authors dedicated one chapter for each essential and included 150 ways to encourage the heart at the end of the book.

#### Leadership is Learned

Leadership is learned, not an inborn or mystical gift. Great leaders know themselves, their strengths, their weaknesses, and have a high capacity for self-improvement. Leadership development is self-development.

#### Values vs Goals

Values set the stage for action. Goals release the energy. Leaders make the impossible possible and motivate people to strive to make the possible a reality.



Leaders are out and about all the time. CBWA stands for “caring by walking around.” One of the most important reasons for leaders to “wander” is to show people they care by paying attention to them, to what they’re doing, and to how they’re feeling.

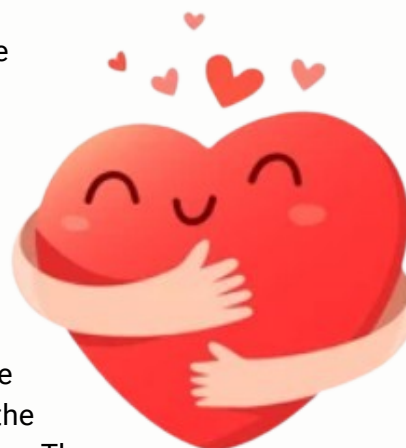
"Dilbert" is a hugely popular comic strip. It's creator, Scott Adams, notes "the world of business – the world he likes to satirize, loves to talk in numbers. Numbers are so prevalent that we have come to accept them as real. But numbers are abstractions from reality; the *story* is the reality."

## Intimacy Heals

The best leaders want to get closer to others, want to be more intimate with others, compared to poorer performers. They are also more likely to be healthier and more likely to promote the well-being of others. The more cohesive, supportive, and loving our relationships, the healthier our immune system is and the more resistant we are to disease.

In the authors' studies over a long period of time, one thing is crystal clear ... more than anything, people want leaders who are credible. They want to believe the leaders' word can be trusted, and they do what they say. Credibility is the foundation of leadership. Period.

People don't follow your technique. They follow you – your message and your embodiment of that message.

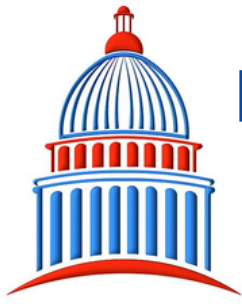


Another secret to being the best leader you can be is to stay in love. When you're in love with the people you lead, the products and services you offer, and the customers and clients you serve, you just pour your heart into it. Are you in love?

What earns you the respect and commitment of your constituents is whether you are what you say you are, and whether what you are embodies what they want to become. So, who are you anyway?

This book is a refreshing look at how encouraging the heart of yourself and your people can lead to great things and for you to be an even more awesome leader. It was very inspiring to me and validated many things not numbers related that I thought were crucial to short- and long-term success. I hope it will inspire you as well!





# HSCPA Advocating on Capitol Hill

**D**uring the recent AICPA Spring Meeting of Council, HSCPA representatives descended on Capitol Hill to meet with Hawaii congressional members to discuss several key issues impacting taxpayers and the accounting profession.



Senator Brian Schatz



Senator Mazie Hirono



Representative Jill Tokuda



Representative Ed Case

State society CPAs from across the nation met with their members of Congress to thank them for their support of recent **disaster tax relief legislation** and to encourage their support of key issues: legislation to establish the accounting profession as a **STEM career pathway**; legislation to **expand 529 plans** to include postsecondary credentials, granting financial flexibility to those pursuing or advancing in the accounting profession; the **pass-through entity tax (PTET) deduction**, which is an IRS-approved approach aimed at providing fairness for all types of businesses; and the **Guiding Principles of Good Tax Policy**, which outline a framework on appropriate standards to ensure an effective tax system based on good tax policy.





# Reinvest in Yourself You're Worth It! Renew Your HSCPA Membership Dues Today

**We hear you** - whether you contact us through the website, email, phone or stop by, we make every effort to serve you as quickly as possible

**We connect you** to your colleagues and profession. This is one of many reasons to stay networked with like-minded professionals in your community.

**We connect you** through events and exclusive member activities - connect and grow through empowering interactions.

**We save you money** when you make an investment in yourself and staff in your professional success through insurance programs, CPE, referral service, and other benefit programs.

**We advocate for the profession**, work to promote the CPA brand and image, and pursue initiatives to keep the profession relevant. We work with the AICPA to support federal legislation that would benefit CPAs, clients, and the public. We speak on behalf of the profession to the State Legislature and the Board of Public Accountancy.

**We support the future of the profession** through various outreach programs and multiple scholarships from school to CPA - thanks to YOUR contributions to the scholarship funds.

**We keep you informed** and deliver the relevant information when it's important to the profession.

**We make a small state matter** with national support and recognition. Partnerships with the AICPA and state CPA societies provides opportunities for members to benefit.

**We provide leadership opportunities** through active participation with the young professionals community. Volunteer and lead!

**We've been around for quite some time - since 1932** and have grown and learned how to serve our members. We are committed to lifelong learning just like CPAs.





# The Power of Membership

## Quality Education Program and Events

- \$150 possible savings **per event** as an HSCPA member
- 50+ HSCPA-exclusive events annually
- Webcasts and live-stream events from external partners at HSCPA member price
- Unlimited webinars and self-study packages at HSCPA member price

## News and Resources to Stay Relevant

- KALA, digital publication (10x/year)
- HSCPA Communication - email with current accounting news and the latest in HSCPA events
- [www.hscpa.org](http://www.hscpa.org) - 24/7 access to our professional development catalog (new website to come this summer!)
- Up-to-date information, notices, announcements
- HSCPA Connect - online member community board (to come with new website)
- Young professionals engagement - membership, students, community

## Advocate for the Interest of the Profession

- Work with the AICPA and state CPA societies to support federal legislation that would benefit CPAs, clients, and the public
- Speak on behalf of the profession to the State Legislature and the Board of Public Accountancy

## Volunteer Opportunities

- Community involvement
- Develop leaders in your firm / company
- Connect with peers

## HSCPA Educational Funds

- HSCPA Scholarship - Hawaii Community Foundation
- HSCPA Family Scholarship Endowment - University of Hawaii Foundation
- HSCPA Scholarship - Shidler College of Business
- College Bridging Scholarship - community colleges
- Outstanding Accounting Graduate Scholarship
- CPA Exam Review Course Scholarship
- CPA Exam Scholarship

## Pipeline and Student Initiatives and More!

