

October 2025

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The Official Publication of the Hawaii Society of Certified Public Accountants

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The Official Publication of the
Hawaii Society of
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October 2025

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Ryan K. Suekawa

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President's Message

By Dr. Frank Kudo

I've been frequently asked how do you determine who is right for the job? I guess because I am 75 years young and have spent a significant number of years in business and academia, they think I know everything. I don't, but there are a few things that have been ingrained in my brain about how to properly manage efficiently. Of course, this is all anecdotal and I have no research data to back this up, it is just from years of making mistakes after mistakes and learning from them.

The first thing I look for in selecting the right individual is for a leadership position. Ok ... it might seem easy but really it is an art. This is what I look for in an individual. A person who is **"future oriented"** - some may call it a visionary but I feel it is a mindset more than being a visionary. This person always looks at how what I do today will affect the future. Not all people have this mindset ... in fact, most people see only what is right in front of them, a task that they have to accomplish by some deadline. So, they can check it off their pending item list.

The second characteristic I look for, is someone who is **"courageous"** that is, someone who is brave and unwavering, even though they may face a significant amount of pressure to change their direction or face termination. They worry more about how their organization or their colleagues will be affected in the future than themselves. All of us are naturally concerned about our survival, especially in our careers. So, playing the political game or staying out of it, might be

the strategy we adopt for survival. However, someone with courage will not be afraid to face the fire and even if it is them that gets hurt. They put themselves in danger first as opposed to those they lead. A unique human characteristic that not all of us have.



The third attribute would be someone with **"critical thinking"** skills or the ability to see right through what is obvious and comprehend a deeper meaning of things. As an example, if you were reading a novel and your friend asked you what was the novel about. You can literally verbatim read passages or excerpts out of the novel or tell the person about the sequence of events. Or, you can say the author is providing the reader a choice between making an ethical choice for personal gain or to do the right thing. This attribute is important because it provides the leader with a deeper comprehension of what is going on, instead of just taking things at face value. Sort of diagnosing an illness based on its symptoms rather than obtaining test results. The doctor said he came in with a cough so he prescribed codeine cough syrup, but the patient was later admitted to the hospital with stage three cancer.

Finally, the last attribute I look for is **"empathy"** or the ability to feel the emotions of an individual. If you are leading an organization and can feel what your employees are going through, you will gain their trust and respect. You can relate to what they are going through and also have an emotional connection to each of them. This builds trust and respect which are necessary for anyone who leads.

You can always tell a nascent leader from an experienced one, or an amateur from a professional. The amateur believes that their title and or position grants them the power to command subordinates. However, the professional will take time to understand their subordinates, what they have been through and be able to connect with them on a personal level. Rather than issuing directives from the start, the professional engages in meaningful dialogue with subordinates – carefully explaining the company's new direction, the reason behind it, and how it will positively impact their future. Only after earning the trust and securing support from his subordinates do they move forward with tactics and a call to action. The professional understands he needs the support from his subordinates in order to be successful in carrying out the new strategy.

In this day and age, we have many who get promoted into high positions quickly and feel they have power to order people to do anything they wish – merely by the position they hold. They might get away with it in the short term, but over the long haul they will fail miserably and will not be able to lead.

Meet The Pros

Why CPA Is Your Superpower!



5:30 P.M.

- **Share Your Story:** Professionals inspire by reflecting on their career journeys, pivotal moments, and personal growth.
- **Champion the CPA Pathway:** Encourage students to explore the CPA credential as a flexible, purpose-driven career route.
- **Spotlight a High-Demand Profession:** Showcase accounting as a dynamic, in-demand field with leadership potential and real-world impact.
- **Foster Meaningful Connections:** Build bridges between students and professionals through authentic dialogue and mentorship.

CPA Hype Master

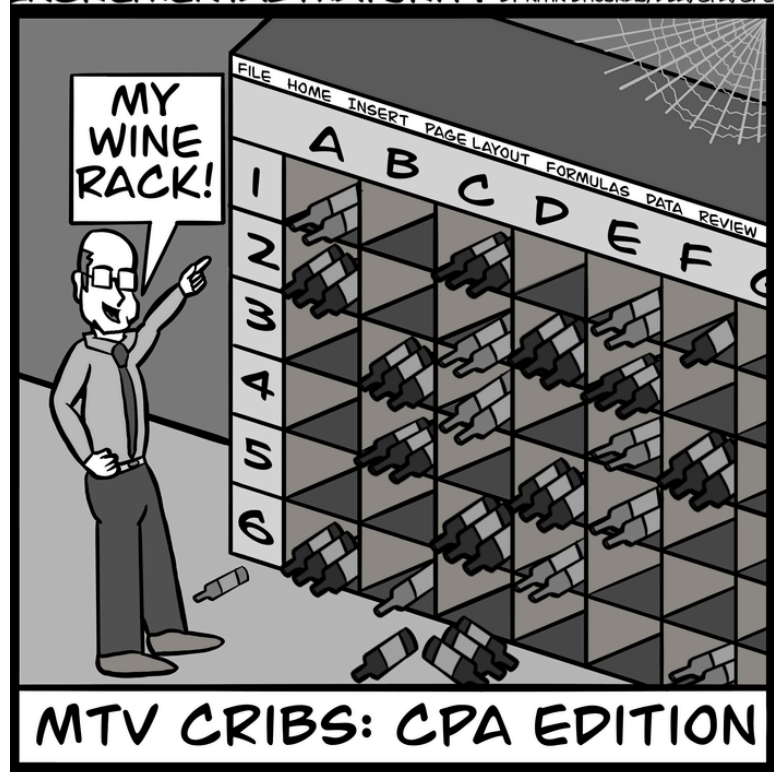


Donny Shimamoto
CPA-CITP, CGMA

“Meet the Pros” is styled like professional speed dating – quick, engaging rounds where students connect with industry leaders in rapid-fire conversations.

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TFH is the
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Hawaii taxpayers'
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Charitable Giving Under OBBBA

We continue our coverage of the Trump tax act by focusing on one provision that is very important to charities — like us.

In President Trump's first term, the tax code was changed to give taxpayers a significant boost to the standard deduction, which is what every individual taxpayer can claim just for being alive even if he or she doesn't keep meticulous records of deductible expenses.

Charities were up in arms about this. They worried that it wouldn't be economically beneficial for people to contribute to charity given the amount of deductible expenses that most normal people have (which is quite a bit less than the new standard deduction amount). Thus, they feared that donations to charity would plunge and lots of charities would not survive.

So, the tax code was revised to allow taxpayers to deduct a small amount of charitable contributions even if they did not itemize.

The new tax code tries to please everyone by giving them both of these advantages.

First, the standard deduction will be bumped up from \$15,000 single / \$30,000 joint to \$15,750 single / \$31,500 joint.

Second, a taxpayer age 65 or blind gets an additional standard deduction of \$1,600 (\$2,000 for a



single filer) under existing law, which the Trump tax bill did not change.

And there's more: If the taxpayer or spouse is a senior citizen, defined as

If the taxpayer or spouse is a senior citizen, defined as someone who reaches age 65 by the end of the taxable year, an additional \$6,000 bonus personal exemption per senior is added. The bonus person exemption is

in effect this year through 2028, the next Presidential election year, and it can be taken whether or not deductions are itemized. But the bonus exemption is limited: it starts phasing out once the taxpayer's modified adjusted gross income hits \$75,000 for single filers and \$150,000 for couples. A taxpayer passing this threshold loses \$60 for every \$1,000 over the threshold, so the bonus exemption is completely gone for senior singles making \$175,000 and couples making \$350,000.

Now let's get to the matter at hand: donating to charity.

Beginning in 2026, taxpayers will be able to deduct \$1,000, or \$2,000 for a joint return, for donating to charity whether or not the taxpayers itemize deductions. This deduction is available for cash gifts to charity but doesn't include contributions to a private foundation or a donor advised fund.

But what about contributions of old clothes, cars, or computers? Or donations to private foundations or donor advised funds? Those donations follow the same rules as before, and the

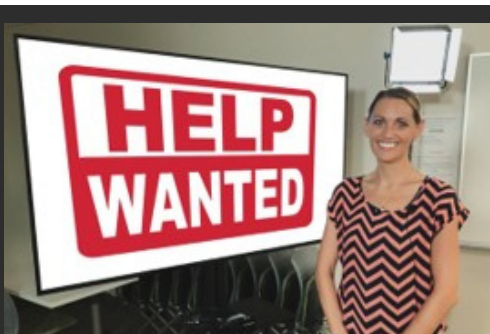
the taxpayer would have to itemize deductions to take those write-offs. Except that there is one more wrinkle that the new law added: There is a “floor” of 0.5% of adjusted gross income. What that means is that for a taxpayer making \$100,000 in adjusted gross income and itemizing deductions, the first \$500 of contributions will not be deductible. If a taxpayer contributes more than that, then the excess over the floor amount can be written off as an itemized deduction.

If you think all of this is massively complicated, you wouldn't be alone. The complexity of the tax code is already bad enough so that folks can make a career out of being a tax preparer. The new tax law

doesn't make things easier. And, to add to the confusion, our State of Hawaii will need to decide next year whether to adopt all or some of the new federal tax changes into the State income tax law. Any differences would make complying with both tax laws that much more difficult and confusing.

But even so, please don't let these new rules dampen your enthusiasm for charitable giving. Charities are still doing good in the world, and they still need your help to do it.

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.



Thought About Teaching Part-time?

The University of Hawaii-West Oahu is seeking **Accounting Professionals** to share their expertise in accounting and data analytics.

Courses are typically scheduled to align with your availability, preferred modality, and area of expertise.

No prior teaching experience is required - just a passion for the profession.

Here's what a student said about being taught by a practicing professional - "I can't thank you enough for the impact your class has had on my CPA journey. The practical applications and numerous examples made even the most complex topics feel approachable."

If you're interested in making an impact and a few extra bucks, contact Katie Landgraf at katiebl@hawaii.edu.

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- ✓ Life
- ✓ A Change

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A close-up of a clock face. The hands are positioned to point towards the text 'Time For A CHANGE' which is written in a large, bold, red font across the clock face. Below the text is a QR code with the label 'Scan Here'.

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Accounting

OPPORTUNITIES EXPERIENCE

October and November

Inspire the Next - One Story at a Time

The HSCPA is proud to designate October and November 2025 as the official months for the Accounting Opportunities Experience (AOE) at Hawaii high schools!

This collaborative effort with state CPA societies and the AICPA aims to ignite student interest in accounting and spotlight the countless career paths the profession offers.

“ We invite you to share your story and career journey by visiting a local classroom – in person. Your presence and insights can make all the difference. ”

Interested in participating? Please complete the [AOE Volunteer Form here](#), SAVE it, and email it to info@hscpa.org.

Presentation dates are being coordinated based on teacher requests and classroom availability. However, you'll have the opportunity to choose the school and class you'd like to visit. Most presentations run approx. 1 hour with 10-25 students.

We're Volunteering!



By the numbers: **15** high schools ... so far

550+ student reach

25 classrooms

Some of our amazing volunteers ...



Transformation

PE, Merge or Move On? Navigating Next for Accounting Firm Owners

The accounting profession is in the midst of a seismic shift. Private equity (PE) is reshaping firm ownership structures, consolidation is reaching down to smaller firms, and partners nearing retirement are asking: Who will take care of my clients?

In the face of these changes, many feel like the choice is being made for them. But that doesn't have to be the case.

Understanding the Landscape

Accounting Today recently reported that private equity and venture capital-backed deal value in the accounting, auditing and taxation services sector was more than \$6.3 billion in 2024—the most since 2015, based on S&P Global.

The promise of capital infusions, advanced tech stacks, and streamlined operations is enticing. Because of this, M&A activity is climbing. The AICPA reports

that firm consolidations have doubled in the past three years.

Add to that the talent shortage, succession planning crises, and growing client expectations—and it's no wonder firm owners are at a crossroads.

The Four Paths Forward

1. Private Equity Partnerships:

For firms with strong growth potential and a niche offering, PE can provide a lucrative exit for

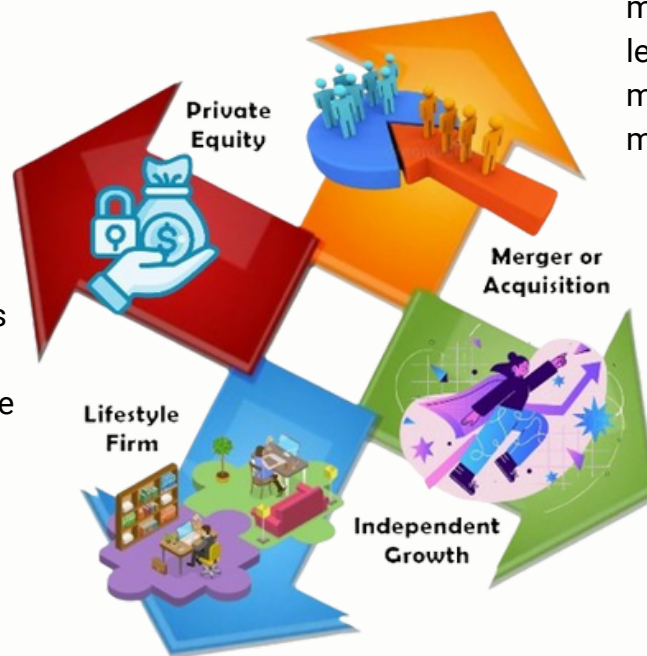
retiring owners and the capital to scale. But it comes at a cost: reduced decision-making autonomy, culture shifts, and long-term vision may shift toward investor priorities—often a focus on profit.

2. Mergers or Acquisitions:

Joining forces with another independent firm can create synergy, expand services, and solve succession gaps. But integration is hard. Culture clashes, technology mismatches, and leadership realignment must be carefully managed.

3. Independent Growth:

Staying the course and growing organically allows a firm to retain full control. However, it requires investment in technology, leadership development, and client experience to stay competitive.





4. Lifestyle Firm: Often not discussed are firms that enable more work-life balance and a comfortable life (even if salaries may be lower than market)—a valid alternative to the perhaps overly profit-focused traditional business model. People at these firms may work hard during busy season, but they work much less (sometimes even half-time) the rest of the year. Usually those who have gotten strong experience at a large firm and are willing to give up higher pay for more freedom adopt this style of firm.

Reclaiming the Driver's Seat

The most successful firms aren't waiting to react. They're proactively evaluating:

- Strategic vision: What kind of firm do we want to be?
- Succession planning: Who is ready to lead?

- Talent pipeline: How are we building future capacity?
- Tech transformation: Are we leveraging tech to optimize how we work?
- Firm culture: How do we want to work and who do we want to attract to the firm?

Who will take care of my clients?

There is no one-size-fits-all answer, but remaining competitive against a well-financed competitor requires a discipline most firms don't have.

What matters most is that firm owners make intentional choices and strategically invest their capital in areas that will have the most impact and differentiate their firm—either to employees or clients.

Whether you partner with PE, merge strategically, or double down on independence, now is the time to set your course—on your terms.

On Demand / Self-Study CPE
M&A, PE, or Independence? Chart
Your CPA Firm's Future

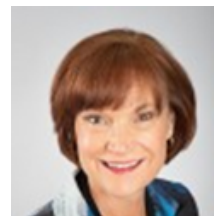
Get more information and hear directly from Bob and Doug Lewis, two of the industry's most respected dealmakers - **register [here!](#)**

Use promo code: HSCPA-50

Donny C. Shimamoto, CPA, CITP, CGMA, is the founder and Inspiration Architect for the Center for Accounting Transformation, which enables transformation by guiding professionals through the adoption and change required in order to step into the future of the accounting profession. He is also the founder and managing director of IntrapriseTechKnowlogies LLC, a Hawaii-headquartered advisory-focused CPA firm dedicated to improving the world by helping small and mid-sized entities (SMEs) accelerate their business transformations through the application of Environmental Social & Governance (ESG) and Enterprise Risk Management (ERM) frameworks right-sized for smaller organizations.

Want a Consistently High-Achieving Team? **START HERE.**

By Kristin Arnold of The Extraordinary Team



In today's ever-shifting business landscape, we're all feeling the pressure to perform, deliver results, and adapt—fast. But what separates the teams that just perform from those that consistently achieve? It's a question I've been noodling on, and lucky for us, my friend and colleague Steven Gaffney has been pondering the same thing.

The [Steven Gaffney Company](#) recently completed a national research study on Consistently High Achieving Teams (CHAT)—yes, capital letters deserved—and joined me on the podcast to unpack the results. I've long admired Gaffney's work on honesty in business, and he's taken that to the next level with this research. He's uncovered gold for anyone building or leading a team today.

Achieving ≠ Performing

Let's start with a simple shift in language that Gaffney champions: Instead of "high-performing teams," think "consistently high-achieving teams." Why? Because performance is often confused with working hard. And sure, effort is important—but it's not the same as delivering results. Gaffney makes this distinction clear: Great

teams don't just hustle. They achieve outcomes—and they do it the whip.

Never Satisfied... as a Game

One of my favorite nuggets from Gaffney's research is this core trait of high-achieving teams: they're never satisfied. But—and this is critical—they approach improvement as a game, not a



grind. There's a playfulness, a curiosity, a spirit of "what can we try next?" Contrast that with the toxic "never good enough" mindset that burns people out. The key is balancing that hunger for better with appreciation. [Celebrate wins](#). Then say, "What's next?"

The Power of Proactive Accountability

Here's a stat that made my jaw drop: 43% of working Americans say their teams aren't accountable

to each other or the mission—they're just accountable to the boss. Yikes. In my experience, you know a high-achieving team when it's hard to tell who the leader is. Everyone's holding each other accountable. They're calling out the poppy seed stuck in your teeth before the client meeting. (Yes, really. We talk about this in the [podcast interview](#).)

Gaffney's take? Good teams are accountable to the leader. Great teams are accountable to each other.

Distractions Are Derailing Us

According to Gaffney's study, 39% say distractions in meetings at work (phone, texting, laptop, etc.) prevent them from focusing or make

meetings go longer. To make matters worse, 37% say their organization has zero standards to prevent them. That's nearly 1 in 3 team members on teams without clear, agreed upon, [ground rules](#)!

This is a fixable problem. Set clear expectations—phones down, cameras on, whatever works for your culture. And if someone's multitasking during a meeting, you have to wonder: What are they

Continued on Page 17

Cross-Border Tax Mastery Workshop



China & Japan Tax Insights for Hawaii Practitioners

November 4th
Tuesday

8:30 a.m. to
12 noon

Featuring a distinguished panel of international tax attorneys – globally-recognized authorities on China, Japan, Asia-Pacific, and U.S. cross-border taxation



Peter Ni

Zhong Lun Law Firm
Shanghai, China



Erin Gutierrez

Withers Worldwide
Tokyo, Japan



Eric Roose

Withers Worldwide
Tokyo | Singapore

This workshop convenes a rare constellation of elite legal minds—international tax attorneys who advise governments, multinational corporations, and high-net-worth individuals across borders. Their insights shape global policy and drive strategic decisions at the highest levels.

Now, for the first time for HSCPA, they're coming together to equip Hawaii's tax professionals with the tools to navigate the complexities of China-Japan-U.S. taxation with confidence, clarity, and precision.

Tailored specifically for CPAs and tax advisors with clients connected to China or Japan, this workshop offers a deep, practitioner-focused dive into the tax systems, compliance requirements, and planning strategies that matter most.

You'll gain a comprehensive understanding of:

- The foundational tax frameworks of China and Japan, and how they intersect with U.S. compliance
- Strategic considerations for Chinese and Japanese nationals living in Hawaii or the U.S., or those with homes abroad engaged in cross-border business
- Tax planning for inbound individuals relocating to Hawaii/U.S. from Asia, including residency, reporting, and structuring
- Advanced use of trusts and coordinated planning techniques to optimize treatment across jurisdictions

LIMITED SEATS

REGISTER HERE





By Evan Yamamoto

Introducing Y-CPA Squad Member

Britney Delima



The HSCPA's Y-CPA Squad is excited to introduce our newest member, Britney Delima, Audit Manager at N&K CPAs. Britney was born and raised on the island of Maui. She received a bachelor's degree in business administration with concentrations in accounting and finance from Pacific University and a Master of Accounting degree from the University of Hawaii at Manoa. Britney obtained her CPA license in 2021. I interviewed Britney to learn a little more about her and her career in accounting.

EY: Why did you decide to pursue a career in accounting?

BD: I started college as a general business administration major and switched to accounting in the second semester of my freshman year after taking my first accounting class. I was drawn to how accounting applies to every type of business and provides a strong foundation for how businesses and organizations operate, regardless of the industry. I also enjoyed that the field provided flexibility to explore different career pathways and opportunities.

EY: What do you enjoy most about your accounting career?

BD: What I enjoy most about my accounting career is the people that I get to work with, both within my firm and the clients I serve externally. I enjoy being able to help my clients solve problems, while also training and developing the younger staff and watching them grow in their careers. In addition, I've also been fortunate to build strong friendships and mentorships with the people I work with, which have made my professional journey even more meaningful. I also value that my career in accounting allows me to constantly learn and improve, which makes my job both challenging and rewarding.

EY: How did you get involved with the HSCPA and YCPA Committee?

BD: I first got involved with the HSCPA/YCPA because several of my mentors encouraged me to join. I viewed it as a great way to meet other professionals in the field and to expand my network with people at a similar career stage as well as become

more engaged in the profession early on in my career.

EY: What are you most looking forward to as a member of the YCPA Squad?

BD: I am most looking forward to becoming even more involved with the HSCPA and being able to educate students on how rewarding and fulfilling a career in accounting can be. I am also looking forward to building stronger connections within the profession and learning from people with diverse backgrounds and experiences.

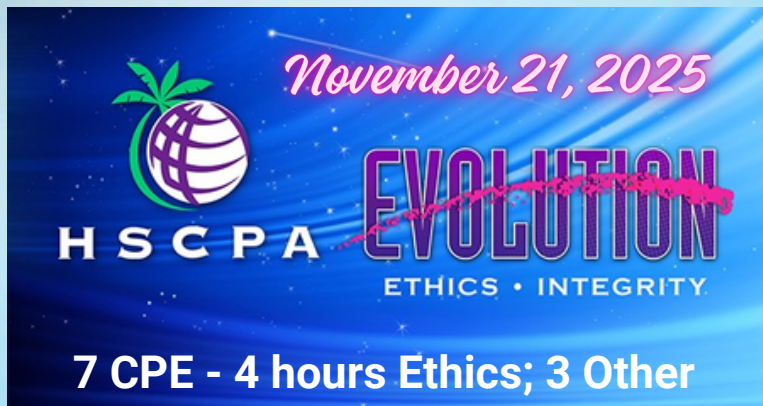
EY: What do you enjoy doing in your free time?

BD: In my free time I enjoy spending time with my friends and family, reading, and shopping.

EY: What is your favorite book, movie, or show?

BD: Frozen or any Hallmark Christmas movie.

Continued on Page 17



65th Annual Conference

8:30 AM ~ 3:30 PM



Step away from your computer and dive into a day of inspiration, connection, and pure energy! The 65th Annual Conference packs powerful speakers, fresh insights, and fulfills your Ethics CPE—so you'll learn, grow, and check that box. And when the sessions wrap? We toast the day at Happy Hour with great vibes and even better company.



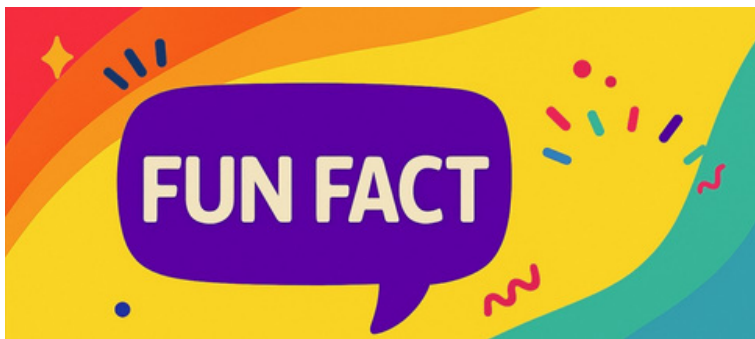
Kicking it off is **Lisa Simpson**, VP of Firm Services at the AICPA and a standout from the Town Hall Series. She'll share key updates on industry trends, pipeline challenges, and the "Transforming Your Business Model" initiative—designed to help firms modernize across governance, strategy, services, talent, and technology.

Ethics in the profession is evolving, shaped by technology, environmental issues, and social justice. This reporting year, **fulfill your 4-hour Ethics CPE** with **Ron Heller's** timely update. He'll cover recent AICPA Code interpretations, conflict of interest, independence, client confidentiality, Hawaii-specific developments, and practical tips to avoid malpractice.

Resilience expert **Andy Pierce** presents the Event → Thought → Outcome (ETO) model, showing CPAs how thoughts—not events—drive responses. By challenging beliefs like perfectionism or bias, professionals can gain clarity, reduce stress, and improve client relationships and decision-making.

Get ready for a day of learning, laughter, and leisure! Earn 7 CPE hours—including the required 4 Ethics hours—plus enjoy breakfast, lunch, swag, and a lively Happy Hour! 🍹 [Register now!](#)





One of the best Greek frozen yogurt at Kala Greek Frozen Yogurt in Madrid, Spain. What's behind this Kala's name:

Goodness and quality: In modern Greek, kalá (καλά) means "good" or "well". The name reflects the shop's commitment to using carefully selected, fresh ingredients to produce an authentic frozen yogurt.

Shoutout to Ron and Rachel Heller for bringing this discovery to light!

Share your Fun Facts in HSCPA's KALA by emailing it to: info@hscpa.org



🏠 #1400 **\$2,165,000**

3 BD, 3 BA Intr Size: 1,334 ft² 124 m²
Prk: 2

Views: Diamond Head, Ocean, Coastline & Sunrise



🏠 #1900 **\$2,650,000**

3 BD, 3 BA Intr Size: 1,457 ft² 136 m²
Lanai: 82 ft² 8 m² Prk: 2

Views: City, Coastline, Diamond Head, Marina/Canal, Ocean & Sunset



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doing and what message are they sending about their priorities? (Also, can we just stop pretending multitasking is a thing? Spoiler alert: It's not. It's task-switching, and it's inefficient.)

Power: The Hidden Mindset That Matters

Another powerful insight? Nearly half of employees feel either conditionally powerful or powerless. That means they believe they can only be effective if the stars align—if they have the right resources, leadership, or environment.

But high achievers? They operate from unconditional power. They focus on what they can do—no excuses. They step up, speak up, and take action.

That's a mindset worth nurturing.

In-Person Still Matters

We all love our hybrid lifestyles, but when it comes to truly effective team interaction, the data is clear: 69% of respondents say in-person is best.

That doesn't mean remote doesn't work—it can—but there's something about being in the room together that just accelerates trust, communication, and collaboration.

Teams > Everything

Here's the kicker: 75% of respondents said being on a consistently high-achieving team would significantly improve their work experience. That's huge. It means people are craving the kind of teams that elevate them, challenge them, and bring out their best.

So, if you're a team leader, a project lead, or anyone responsible for group dynamics (which is everyone, really), take note: The time to invest in your team's achievement is now.

What You Can Do Today

Toward the end of our time together, I asked Gaffney what one thing leaders can do right now to move the needle, and his answer was simple and profound:

"Get the unsaid said."

Ask the questions you've been avoiding. Invite honest feedback—and truly listen. Create the emotional safety for your team to speak up. And do something with the feedback you receive from the people that you trust and value their opinion.

Bottom line?

The most extraordinary teams aren't born—they're built. Brick by brick. Conversation by conversation. If you want a team that doesn't just perform, but achieves—consistently—then it starts with your willingness to lead differently. Set the tone. Model the behaviors. Get the unsaid said. When you create the conditions for greatness, your team will rise to meet them.

Reprinted with permission. Kristin Arnold of The Extraordinary Team, author and expert on team process—how teams get from one point to a desired outcome; and Steven Gaffney, CEO of Steven Gaffney Company, leading expert in helping organizations create high-achieving teams.

EY: What is the best food item(s) you ever ate?

BD: As I've gotten older, I've realized that the best food is anything that my mom cooks. After moving away from home, I've gained a whole new appreciation for her cooking and the reminder of home that comes with it.

EY: What skill would you like to learn that is unrelated to work?

BD: I'd like to learn how to play golf. My dad tried to teach me when I was growing up and now that I'm older I wish I had taken it more seriously because it seems like a fun activity and good way to spend time outdoors and be social.

EY: What is something on your bucket list?

BD: As a big Disney fan, one thing on my bucket list is to visit

every Disney park around the world.

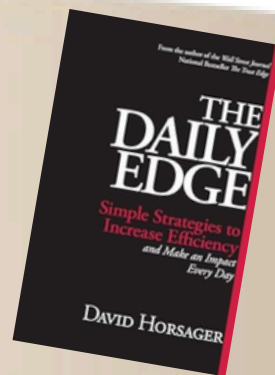
EY: What is your favorite quote?

BD: "Work hard, be kind, and amazing things will happen" – Conan O'Brien

Thank you for the insightful interview and for being an active member of the Y-CPA. We look forward to working with you on the Squad!



Norman's BOOK REVIEW



In sports, business and people's personal lives, everyone is looking for an edge to be better, more efficient and make a positive difference every day. David is a national best-selling author who over the years has developed and adopted many practical time and energy saving tips that could help anyone, but especially business leaders. His thinking is "if you become so effective in the little things, you will have enough time for more meaningful interactions."

His book provides 35 high impact ideas, one chapter for each idea.

The following are selected ideas from the book, along with shared ideas from HSCPA Board members, Darryl Nitta, Trisha Nomura, Chantal Mentzer, and yours truly. I hope these will help you live a more fulfilling life.

Phone Tips

In addition to endless emails, we continuously get calls from not only key contacts, but from telemarketers, vendors, and unfortunately fraudsters. David offers the following five phone habits to use the phone more effectively. **Make a plan** before

you call someone. **Get to the point** in any call. Having a timer helps helps minimize your time on the phone. **Screen** your calls because not every call is important. Also, make it a habit to schedule appointments for important calls. **Make voice mails brief**, and always speak slowly and clearly when leaving your phone number. Lastly, **be present**. Turn off your phone during meetings. David knows someone who lost a \$500 million deal because he took a call during an important lunch meeting.

*When checking emails, start with the most current first because many times emails find a way of taking care of themselves during the day. This helps Darryl and it may help you too.
Thanks Darryl!*

Excellence, Not Perfection

Excellence is efficient; perfection is not. David has seen many perfectionist business people get very little done. **Part of achieving excellence is doing great work. Another part is doing it on time.** David offers the following four techniques for delivering excellent work without giving in to

perfection. **Do it right the first time, give yourself a time limit, know when to stop and get feedback.**

SEEDS First

Seeds grow best when the soil is cultivated, watered and fertilized. People grow the most when they are ready physically, mentally and spiritually. To be most effective, you need to plant your **SEEDS** first. David's wife Lisa inspired this strategy.

SEEDS is an acronym for: **S** = Sleep, **E** = Exercise, **E** = Eat right, **D** = Drink water, and **S** = Source. The latter stands for whatever is your source of strength. For David and Lisa, their ultimate source is their religious beliefs.

Wake Up

Per David, a vast number of the world's highest achievers, in nearly every field, credit their success to "showing up early." The most effective people he has worked with have been early risers. His three tips in this area are: **conquer the snooze button, get enough sleep, and use the extra time wisely.**

Master Faster

Lost in the multitude of tips and techniques to be more productive is one of the most straightforward ways to get more out of your day – **do things faster!** David notes the following five tips for doing things faster: **scope out topics to improve your skillsets, find classes to make you more efficient, hire it done, find a mentor and be self-taught.** If you keep sharpening your skills, you will be giving yourself the gift of several extra hours of free time each week.

Get Un-stuck

Sometimes we get stuck and even paralyzed when doing a large and complex project. To help us break out of our mental gridlock and get un-stuck, David has the following five tips: **Don't procrastinate, start anywhere** (attack the project from another angle), **do small pieces** (break tasks down into the smallest pieces possible), **do something terrible** (give yourself permission to do the job terribly at first . . . you will probably reduce your anxiety level and be able to do a better version on the second pass), and **use momentum.** Once you get started again, you will find it's much easier to keep the forward momentum.

Turn off email notifications between 10 pm and 7am. This will allow you to get a good night's rest and focus on the things you need to get done first thing in the morning without being distracted or tempted to respond to messages.

Thanks Trisha!

Say No

David notes there are millions of people who are overwhelmed because of one simple fact: They don't know how to say "no." Also, the inability to say "no" can have you doing many good things without doing any of the greatest things. David has the following four strategies for cutting back: **Say YES to the best and NO to the rest, budget your time wisely, quick polite explanations are best, and make assertiveness a habit.**

These tips help Chantal maximize her daily work. First, she tackles the one thing that she doesn't want to do first thing in the morning. Then she moves on to more pleasant work/tasks. Second, she checks email first thing in the morning, then turns it off until later in the afternoon to provide a full focus on her projects at hand. Third, she keeps a clean and tidy workspace to free her mind.

Thanks Chantal!

Remember, when you say Yes to someone else, you may be saying No to your family or yourself.

People First

David ends with this last tip, which is the most important, in

At the start of every day, before sleeping, and anytime during the day, meditating is the best way to quiet your mind and soothe your soul. You can do your best work with a clear and calm mind. It helps me and it might help you.

Norman Okimoto

my opinion. He notes productivity is valuable and productive people get valuable and important things done. However, he has seen some productivity gurus put productivity *before* people. **Life is about relationships.** Getting more work done is great, but it isn't the overall priority of life. The richest, most fulfilling experiences of our lives come from the moments shared with others. To get the most of our time, be sure to make room for your family and friends.

Summary

In summary, David reminds us that **our time is our most valuable resource.** We need to spend it wisely, spend it doing good, and spend it serving others. When we become

efficient and effective on a daily basis, while still valuing relationships, we will have an **EDGE.**

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*A swag item for attendees at the HSCPA 65th Annual Conference on November 21

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