

March 2025

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The Official Publication of the Hawaii Society of Certified Public Accountants



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President's Message

By Dr. Frank T. Kudo

The End of History - Francis Fukuyama

In 1992 Harvard Professor Francis Fukuyama published a book of political philosophy entitled *The End of History and the Last Man*. He posits that the rise of Western liberal democracy which occurred after the Cold War (1945-1991) and the fall of the Soviet Union (1991), marked the end of history. That is, the end of man's ideological evolution of governing and the universal application of Western liberal democracy as the last and highest form of man's governance.

In other words, Fukuyama views history as an evolutionary process, and what the end of history means is that liberal democracy will be the final form of government. That is, the democratic form of government around the world will be the world's most prevalent and the final form of governance in the future.

Francis Fukuyama was recently quoted as saying, "that history has been a steady

movement away from "patrimonial rule" or rule by a single strongman to benefit his family and friends, to being ruled by institutions and rules and norms.

Today, however, we are seeing a return to patrimonial rule, as citizens freely debating laws are now being replaced by supplicants begging the King to favor their interests." In recent weeks we have seen by Executive Order, the dismantling of USAID, a movement to permanently take over or own Gaza, tariffs being placed on Mexico and Canada, our allies, removing anything that hints at a policy of diversity, equity and inclusion, the cutting back of all Federal research grants to universities and research organizations, and of course massive layoffs of Federal workers. Our reliance on our institutions, the rule of law and social norms are being replaced by Executive Orders basically from a King.

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(Gross revenues shown): NEW Leeward-Central Oahu Area, HI CPA \$800K; NEW South Maui, HI Tax & Accounting \$217K; NEW Honolulu, HI CPA \$250K; Kauai, Maui, Honolulu CPA \$530K; For more information, please call 1-800-397-0249 or visit www.APS.net to see listing details and register for free email updates.

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TFH is the 'watchdog' for Hawaii taxpayers' money. To support TFH's mission, please donate [here](#).

By Tom Yamachika

When we look at the bills that have been introduced in this legislative session, we wonder if lawmakers aren't thinking that the transient accommodations tax (TAT) is like duct tape, in that it fixes everything.

[Senate Bill 1396](#) / [House Bill 1077](#),

for example, is a bill being pushed by the Governor's office. It would create two new special funds (those of you familiar with this column know that we detest many special funds), one to deal with climate change impacts and the other to help with economic revitalization. The funds would be fed by an increase in the TAT to 12% (it's now 10.25%) starting in 2026.



[House Bill 604](#) is a little more modest, proposing an increase in the TAT of "only" one percentage point. The increase in revenues would go to the Hawaiian Home General Loan Fund established under the Hawaiian Homes Commission Act of 1920. This fund can be used for the construction of homes, for construction of replacement homes, for home repairs or additions, or for the development and operation of a farm, ranch, or aquaculture operation, all on Hawaiian home lands.

Then there is [House Bill 504](#), titled "Relating to Environmental Stewardship." It amends the TAT tax rate, but the new tax rate is left blank. The first House committees to hear the bill, Tourism and Water & Land, didn't bother to fill in the blank but wrote in their committee report that they intended a "modest, reasonable increase," whatever that might be. The same bill also proposes an additional tax of \$20 per night on each furnishing of transient accommodations in exchange for points, miles, or other amounts provided through a membership, loyalty, or rewards program. That \$20 per night would be in addition to the TAT otherwise imposed, or example if a room were provided at a discount instead of complementary, the TAT would apply to any room rate that the guest paid. The additional monies would be sent to the Department of Land and Natural Resources.

A slightly more subtle TAT hike is in [Senate Bill 220](#), which would extend the "temporary" TAT surcharge now set to expire in 2030. The bill would extend it to 2056. Also extended would be the 0.5% county surcharges on the GET, which are now set to expire at the end of 2030 as well. This bill would use the extra funds for transportation, like Honolulu rail for example. This bill failed to get a hearing by the proper committees in the Senate and is dead for this session, unlike all of the other bills previously discussed, which are very much alive.

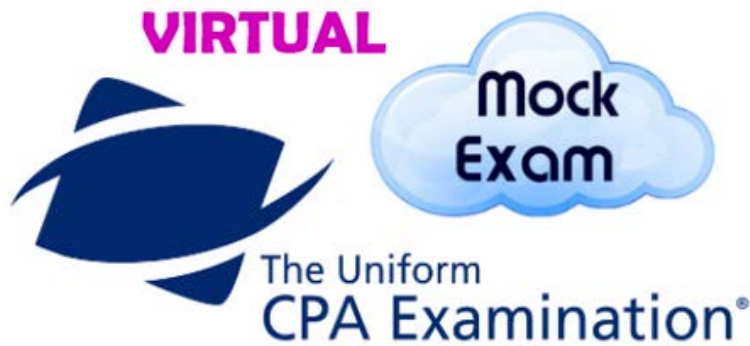
Any increased TAT would be imposed on top of county TAT, which would add another three percentage points, and the GET, which would be another 4.712%. Under the Governor's bills, then, almost 20% would need to be added to any room charge for taxes.

Compare that with gasoline taxes. Even in the most expensive county (Maui), state fuel tax is 16 cents a gallon, county tax is 24 cents a gallon, and GET is about 20 cents of a base price that is a little higher than \$4 per gallon. All of the taxes together are about 15% of the total price of the product. And we say that gasoline is already loaded up with taxes.

Another irony in this whole situation is that we are paying lots of money to the Hawaii Tourism Authority and others to market Hawaii as a destination for tourists. Trying to milk the tourists like cattle once they get here is, shall we say, not entirely consistent with our marketing campaign.

Maybe someone will introduce a bill to increase the TAT to fix this problem too.

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 StateTax, 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.



FREE Mock Exam Session

June 24, 2025

9:00 a.m. to 1:00 p.m.

Let's Build the CPA Pipeline!

For many candidates, taking the CPA Exam can be one of the biggest obstacles to overcome when transitioning into the profession. Often aspiring CPAs are not sure if they are truly prepared to sit for each section.

In order to help provide more transparency into exam-readiness, HSCPA and Surgent CPA Review have partnered to offer a FREE simulated CPA Exam section of your choice.

The goal is to simulate the format of taking the CPA Exam, using actual multiple-choice questions and simulations. Questions are laid out according to the Uniform CPA Examination Blueprints.

This live 4-hour session is a unique opportunity. Not only will you be able to experience a simulated exam section from the comfort of your own home or office, you will also be able to view your exam results in real-time, giving you a better understanding of how prepared you are to sit for the actual exam.

Candidates will receive their ReadySCORE™ along with a diagnostic report showing areas of strength and weakness which are aligned with the CPA Exam Blueprints.

To register, click [here](#). Deadline to register is June 16, 2025.

The email address that you use to register for this event will be used by Surgent to set up simulation. Links are unique to individual and cannot be shared.

You're
Invited!



Members
Only



June 27, 2025



2:00 to 4:00 p.m.

Join us to elect the 2025–2026 leadership, reconnect with peers, and engage in meaningful conversations as we provide a brief outlook on the profession.

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Building the CPA Pipeline

Creating a new pathway to become a licensed certified public accountant is in Hawaii's best interest!

Accounting is the language of business, but fewer professionals are speaking that language, as the number of accounting graduates, particularly those that ultimately become certified public accountants (CPAs), has dwindled over the past couple of decades—yes, decades.

The aging profession has reached a point where the number of new CPAs can't keep pace with the number of veteran CPAs retiring. In fact, estimates from the AICPA, the national professional association for CPAs, predict that 75% of today's CPAs working in public accounting firms will retire within the next 15 years.

This is happening at a time when demand for CPA services is increasing, driven by the growing complexity of tax laws, financial regulations, and business operations. After all, CPAs are essential professionals when it comes to ensuring the accuracy and integrity of financial statements that businesses and investors rely on.

Further, CPAs provide specialized audit, attest, and tax services that protect the public interest; they serve in significant consultative roles, providing strategic insight and guidance to both large and small businesses; and they provide requisite services that keep state and local government agencies operating. In other words, CPAs arguably power the economic engines we all rely on.

The fact of the matter is we need more CPAs. CPA licensing laws are necessary and appropriate to maintain the high standards of the profession, but licensing laws should not create undue burdens for those seeking to become CPAs.

For nearly two years, state CPA societies across the country have been listening to their members, those in the trenches of the profession, to envision the CPA licensure model of the future. It's widely believed among stakeholders that modernizing CPA licensure pathways nationally will enhance the profession, bolster the workforce and economy within each participating state, and create a stronger business environment across the nation. A top priority among the states collaborating on this licensure modernization initiative is making much-needed changes that broaden access to the CPA license.

Currently, the Hawaii Revised Statutes and Uniform Accountancy Act require Hawaii CPA candidates to complete 150 credit hours of qualifying education, gain two years of relevant work experience, and pass all portions of the Uniform CPA Exam to become licensed in the state—a structure that's been in place for decades. Unfortunately, this structure doesn't mandate how the 30 additional credit hours beyond a bachelor's degree is earned, and it hasn't evolved with the needs or demands of the CPA profession or the communities, companies, and clients it serves.

Research on what's led to the drought in the CPA pipeline consistently points to the time and costs associated with earning the additional 30 credit hours required to become licensed. Given the ongoing talent shortage and growing need for CPAs to serve the business community and protect public interests, it's

arguably time to explore eliminating any unnecessary barriers to entry into the CPA profession, broaden access to all prospective CPA candidates, and strengthen the educational directives.

In the spirit of this, the Hawaii Society of CPAs worked closely with the Hawaii Board of Public Accountancy, Hawaii Association of Public Accountants, and the Hawaii Accountants' Coalition to draft legislation to evolve the state's CPA licensure model to better meet both the profession's workforce demands and needs of individuals interested in pursuing CPA licensure.

Senator Jarrett Keohokalole (CPN Chair) and Representative Scot Matayoshi (CPC Chair) have introduced [Senate Bill 1291 SD1](#) and [House Bill 983](#) to create an additional pathway to CPA licensure in Hawaii.

The current 150-hour path will remain. Anyone who prefers to follow that path may still do so. The alternative pathway will include: obtaining a bachelor's degree that meets the requirement established by the Board of Public Accountancy, and completing three years of relevant work experience with at least one of the three years in public accounting.



Importantly, this additional pathway ensures that the education and/or work experience a CPA candidate is obtaining prior to licensure is, in fact, focused on the skills demanded of today's CPAs and is adaptable to the learning needs and financial means of a much broader talent

pool. Will this alternate pathway lead to a reduced CPA shortage? Only time will tell, but this is a step in the right direction.

We're in this together!

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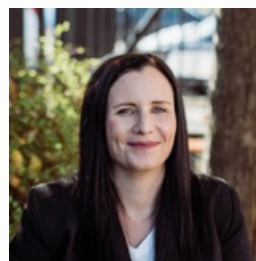
Promoting Accounting as an Exciting and Dynamic Profession

Accounting is often misunderstood. Too many people still view it as a dry, monotonous career centered on spreadsheets and tax returns. In reality, it's a profession that offers dynamic opportunities, unparalleled flexibility, and the chance to make a meaningful impact. To attract the best and brightest, we need to rethink how we promote accounting and show it for what it truly is: a vibrant, rewarding profession with endless possibilities.

1. Break the "Boring" Myth

The stereotype of the "boring accountant" couldn't be further from the truth. Accountants do so much more than crunch numbers. They are strategists, problem-solvers, and key decision-makers in businesses of every size and industry. Whether it's negotiating high-stakes deals, managing teams, or improving processes, the variety in an accounting career defies the stereotype.

We need to showcase these dynamic aspects when promoting the profession, ensuring potential candidates see the excitement and opportunity that comes with the role.



By Donna Roughan

2. Focus on the Versatility of Accounting

One of accounting's greatest strengths is its versatility. Accountants are found in every industry, from tech startups to agriculture, from entertainment to healthcare. The skills developed in accounting—analytical thinking, leadership, negotiation, and adaptability—are highly transferable, allowing professionals to pivot into diverse fields or even launch their own businesses.

Promoting accounting as a foundation for broader career opportunities will appeal to those who want a career that can evolve with their interests and ambitions.

3. Highlight the Real-World Impact

Accountants are change-makers. They help businesses grow, navigate crises, and seize opportunities. Their work touches every corner of an organization, from strategic planning to risk management.

When promoting the profession, it's essential to emphasize the real-world impact accountants have, from helping a business stay afloat during tough times to implementing changes that lead to success. This sense of purpose can be a major draw for aspiring professionals.

4. Showcase the Breadth of Roles

The range of roles within accounting is vast and exciting. Accountants might find themselves managing vineyards, decommissioning factories, implementing cutting-edge software, or investigating complex financial transactions. It's a career where no two days are the same, and the possibilities are nearly endless.

By sharing these diverse roles, we can show that accounting isn't a one-size-fits-all profession. Instead, it's a career that offers variety and the chance to pursue passions in unexpected ways.

5. Use Engaging Storytelling

Storytelling is one of the most powerful ways to attract talent. Real-life examples of accountants working on unique projects, solving complex problems, or playing critical roles in unexpected industries can inspire others to see the potential of the profession.

By moving beyond traditional narratives and sharing stories of the unexpected adventures accountants embark on, we can demonstrate just how dynamic the field can be.

6. Engage the Next Generation Early

Many people discover their passion for accounting at a young age, whether through a love of numbers, a fascination with problem-solving, or exposure to family businesses. By reaching students early--through internships, mentorship programs, and interactive workshops--we can spark interest and show them how accounting can align with their personal goals. Programs that focus on real-world applications of accounting can turn initial curiosity into a lifelong passion.

7. Modernize the Image of Accountants

The perception of accountants as "just numbers people" is outdated. Accountants today are leaders, innovators, and strategists. They leverage technology, drive change, and play key roles in shaping the future of businesses and industries.

Promoting this modern image is critical to attracting talent. By showing accountants as adaptable, forward-thinking professionals, we can position accounting as a career of the future.

8. Celebrate the Rewards of the Profession

Accounting is not just about what you do--it's about the doors it opens. It's a profession that offers financial stability, career growth, and the chance to make a difference. Whether it's helping a business succeed, contributing to the community, or solving complex challenges, the rewards of accounting go beyond the paycheck.

Want to see if Accounttests will work for your firm?

[TRY THE DEMO](#)

With 22 years of expertise in accounting and business advisory, Donna has held pivotal roles, notably as a Director at PwC, and has executive Experience in both finance and operations. Accounttests deliver the world's only online suite of annually updated and country-specific technical skills, ability and personality tests designed by and for accountants and bookkeepers.

Build Wealth With Ease and Say Goodbye to Money Worries

Financial pressures often feel constant, but you can build wealth with ease. Reducing stress and building a secure foundation for the future is crucial. Stability comes from more than just growing wealth; it fosters peace of mind and a sense of control. You can take practical steps to avoid scams. Above all, using effective budgeting tools and making thoughtful investment choices can strengthen financial health and mental clarity. These efforts protect what you have worked for while equipping you to navigate challenges with assurance and resilience.

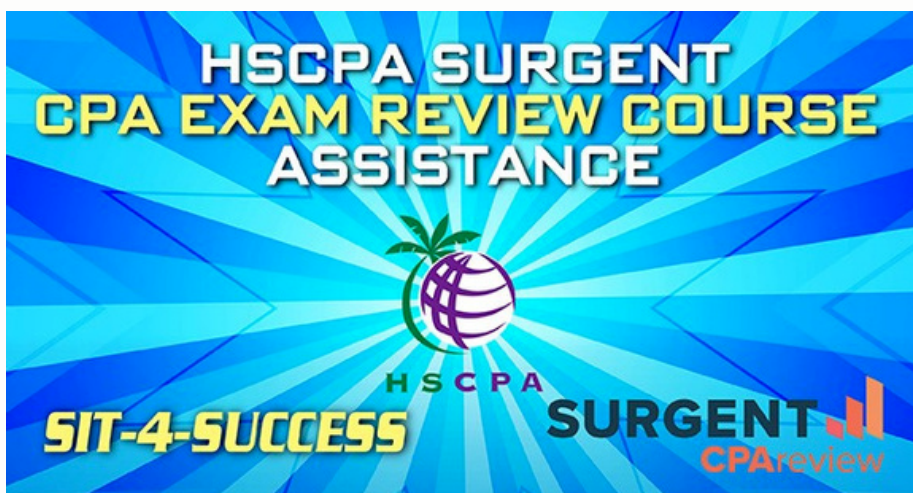
Achieve Financial Clarity with Real-Time Budgeting Tools

Leveraging budgeting apps can significantly enhance your financial clarity. Budgets offer real-time insights into your spending habits. These tools allow you to categorize expenses and set financial goals. You also receive timely notifications, ensuring you stay on track with your budget. By synchronizing directly with your bank accounts, these apps provide an up-to-date snapshot of your financial health, making it easier to identify areas where you might be overspending.

For instance, some apps offer features like educational resources and AI-powered insights that can further enhance your financial strategy.

Protect Your Finances from Scams

Avoiding financial scams requires vigilance and the use of tools that can help verify information. Scammers often rely on deception and urgency to exploit trust. Therefore, it is essential to question unsolicited offers, never share sensitive details, and research before acting on any requests. If you receive a suspicious call, you can do a [reverse phone lookup for more info](#), which provides details about the caller; such as their name and location. This approach is particularly effective for identifying unknown numbers, filtering out telemarketing calls, or confirming the identity of someone reaching out. For elderly family members or clients, a product like [GrandPad](#) can provide many of these protections.



The Mental Health Benefits of Financial Preparedness

Creating an emergency fund boosts your peace of mind by offering a financial safety net. Unexpected costs like medical bills or car repairs become far less overwhelming when you have resources set aside to handle them. This readiness helps ease worry and supports more deliberate decision-making, avoiding choices made in haste or fear. For practical advice on using financial planning to alleviate stress, explore Tennessee Behavioral Health's guide for helpful strategies. As a reminder, having six months of expenditures in the bank is good advice for both businesses and for personal well-being.



Choosing the Right Investment Strategy for Your Financial Well-Being

When deciding between active and passive investing, it is essential to consider how each strategy aligns with your financial goals and risk tolerance. Active investing involves selecting individual stocks based on market analysis, potentially offering higher returns but incurring greater costs and risks. On the other hand, passive investing focuses on maintaining a diversified portfolio with minimal trading, providing a cost-effective way to track market performance without extensive research.

Enhancing Your Credit Score With a Balanced Credit Mix

A well-rounded credit mix can enhance your credit score by showcasing your ability to manage different types of accounts. Responsibly managing credit cards, installment loans, or mortgages reflects financial adaptability and reliability. Though its influence is smaller than on-time payments or low credit utilization, maintaining diverse credit types contributes to a stronger financial profile.

How Health Insurance Reduces Financial Stress

Health insurance is a vital tool for easing financial stress. It offers protection from the burden of unexpected medical expenses. Being insured reduces the risk of facing unmanageable out-of-pocket costs, which helps lessen worries tied to financial unpredictability. Public health insurance options, like Medicaid buy-in, frequently provide broader coverage, making them particularly effective in minimizing financial strain compared to private plans.

Mastering Budgeting to Combat Lifestyle Inflation

Adopting a disciplined budgeting approach is crucial in managing lifestyle inflation. Lifestyle inflation is a common challenge

Continued on page 19

Connections That COUNT



The HSCPA's Y-CPA Squad is excited to welcome our newest member, Evan Yamamoto, Solutions Senior Manager at KMH LLP. I interviewed Evan to learn a little more about him and his accounting journey.

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

EY: I was interested in learning about different types of businesses, and as accounting is the language of business, I thought it would be beneficial to pursue a career in accounting.

Jl: What do you enjoy the most about your career?

EY: The four things I enjoy most about my career are: (1) learning about different types of businesses; (2) meeting people from different backgrounds with different interests, skillsets, and expertise; (3) helping clients solve their business problems; (4) the people I work with.

Jl: What has a career in accounting done for you?

EY: A career in accounting has allowed me to learn about different types of businesses, meet people from different types of backgrounds, and grow as an individual and professional.

Jl: What motivates you?

EY: Learning and growing through experiences motivates me to keep moving forward. Teaching others also has a motivational impact and increases my professional satisfaction.

Jl: How did you get involved with the HSCPA and YCPA Committee? What have you enjoyed about your time so far?

EY: I was encouraged by my peers to get involved with the HSCPA and Y-CPA Committee. The most enjoyable part has been meeting people from different areas within the accounting field.

Introducing Y-CPA Squad Member Evan Yamamoto



by Jill
Ishimitsu



Jl: What are you most looking forward to as a member of the Y-CPA Squad?

EY: Learning more about the backgrounds and experiences of the Y-CPA Squad members.

Jl: What's the best advice you've ever received?

EY: The most recent best advice I received is, "Do not be held back by old failures, obligations that are no longer yours, or fears. Do what feels right to you and do not worry about what others think."

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

EY: I enjoy spending time with my family, watching sports, and playing golf.

Jl: I just found out you were a pitcher for the Punahou baseball team. How has sports influenced your accounting career?

EY: Sports has influenced my accounting career by teaching me many values and life lessons including but not limited to teamwork, hard work and dedication, communication, responsibility, and resilience.

Jl: Congratulations on winning the HSCPA Jan Ken Po competition. How does it feel to be the HSCPA Jan Ken Po champion?

EY: It was an exciting experience becoming the Jan Ken Po champion. I am looking forward to next year.

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



The Rise of Growth Leaders:

Shaping the Future of Accounting Firms

By Jon Hubbard of Boomer Consulting, Inc.



When we started the Boomer Marketing & Business Development Circle in 2019, our discussions centered around tactics like branding, paid advertising, SEO, content, and email marketing.

Today, the conversation is much different. Our members are Marketing & Growth leaders who are helping shape firm strategy, client experience and sustainable growth.

What's behind this shift, and how is it shaping the future of the profession? Let's dive in.

The shift in focus from tactics to strategy

Growth leaders now play a crucial role in driving overall firm strategy. They contribute to areas as diverse as influencing client experience, pricing and packaging services, client retention, mergers and acquisitions and strategic accountability at both staff and partner levels.

As their reach has expanded, their input and decisions have become instrumental in defining the future of their firms.

They're at the forefront of evolving business models prioritizing higher-value services and improved profitability, stemming from the profession's goal of staying competitive and meeting clients' changing needs. Growth leaders aren't just helping their firms generate new business; they help nurture long-term relationships, understand market trends and position their firms as industry leaders.

This shift represents a change in how firms approach growth. These leaders aren't siloed into marketing departments—they're central to the overall strategic vision of their firms. They contribute to strategic planning processes and play a vital role in aligning firm initiatives with long-term goals to create sustainable growth.

The mindset of a growth leader

Mindset sets successful growth leaders apart. They possess a growth-oriented approach that prioritizes long-term vision and adaptability. These leaders are innovators who anticipate market changes and pivot strategies to capitalize on emerging opportunities.

A growth leader's mindset is strategic, resilient and focused on fostering collaboration across all levels of the firm. They understand that genuine growth comes from creating value—not just for the firm but also for clients.

Cultivating this mindset requires encouraging forward-thinking, rewarding innovation and fostering an openness to change. Firms that invest time and effort into developing this mindset across their leadership team are better equipped to handle the complexities of today's market.

Essential skillsets for driving growth

In addition to the right mindset, growth leaders need a diverse skill set. They must make data-driven decision, using analytics to guide strategy and measure success. They must be able to interpret client feedback and other data and tailor their approaches to stay ahead of market trends.

Client relationship management is another essential skill for growth leaders. Building

trust, understanding client needs and delivering value help firms maintain the long-term client relationships that fuel growth.

Leveraging the right toolset

Growth leaders rely on a comprehensive toolset to maximize impact, including customer relationship management (CRM) systems, marketing automation tools, data analytics platforms and AI-driven solutions. These tools help the firm streamline processes, enhance client engagement and drive business development.

Adopting the right technologies makes marketing and business development efforts more efficient and helps firms differentiate themselves in a competitive marketplace. Growth leaders who leverage these tools effectively are better equipped to guide their firms through today's challenges and opportunities.



How to cultivate growth leaders

For firms looking to empower and cultivate growth leaders, here are some actionable steps to consider in the year ahead:

1. Invest in leadership development programs.

Encourage marketing and business development professionals to attend leadership development courses and industry conferences to build their professional networks and sharpen their strategic thinking and innovation capabilities.

2. Promote a culture of collaboration. Create opportunities for cross-functional teamwork. This helps marketing and business

development professionals align with partners, staff and other departments.

3. Leverage technology. Invest in tools that support data analysis, client experience and strategic business development.

4. Encourage ongoing learning. The accounting profession is evolving. Encourage growth leaders to stay informed about the latest trends, best practices and opportunities.

5. Align growth with firm strategy. Integrate

marketing and business development professionals into strategic decision-making processes to ensure their impact is felt firm-wide.

Remember, growth leaders aren't just focused on marketing tactics; they drive comprehensive strategies that shape your firm's long-term success. By cultivating the right mindset, skillsets and toolsets, your firm can empower growth leaders to lead your organization into the future.

Jon Hubbard, Shareholder, Consultant, at Boomer Consulting helps accounting firm leaders find success in the areas of leadership, talent and growth. Jon is a facilitator for the Boomer P3 Leadership Academy, Boomer Talent Circle and Boomer Marketing & BD Circle. He also guides firms to grow and be more effective in the areas of client service, marketing and business development.

Continued from page 13

when spending habits expand alongside income. By establishing clear financial boundaries, you can ensure that your expenses remain proportionate to your earnings, thereby maintaining financial stability. Consider setting up automatic transfers to savings accounts to ensure a portion of your income is directed towards your financial goals before you have a chance to spend it.

Summary

Financial well-being is a journey that requires

thoughtful planning and proactive measures. By embracing strategies that protect your finances, you can build wealth with ease. Enhance your budgeting skills, make wise investment choices, and lay the groundwork for a stable and fulfilling future. These efforts mitigate stress and empower you to navigate life's challenges with resilience and confidence.

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A 3D rendering of a basketball hoop with a red rim and white net. A large pile of crumpled white paper is falling into a black trash can below the hoop. The trash can has three yellow sticky notes attached to it with the words "DEDUCTIONS", "TAXES", and "PENALTIES" in red. Several pieces of crumpled paper are scattered on the floor around the base of the trash can.A square QR code with the text "Scan Here" above it.

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Norman's Book Review

With soooo many of our peers visiting Japan, I thought this was the perfect book to start off 2025.

This book explains the many ways people in Japan and other countries try to increase their good luck and life happiness. From lucky symbols, lucky numbers, lucky charms and luck-creating rituals, the book covers them all. I found the book extremely informative and inspiring. The following book quotes will give you a good feel of how awesome the book is. Many thanks to my VP – Operations Tammy Toyama for giving me this book.

Effort, Wisdom, Confidence

These are the three ingredients that are essential to Japanese culture and for good fortune. *Ganbatte* ("do your best") is one of the most loved and frequently used expressions.



Daruma

The *Daruma* doll is a figure representing Bodhidharma. You have to paint one eye when you set a goal and fill in the other eye when you achieve your goal.

Bad Luck Numbers

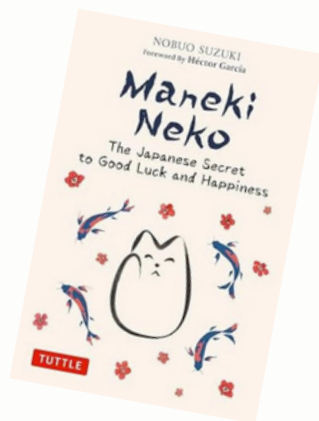
The numbers 4 and 9 are considered bad luck because of the way they are pronounced. 4 in Japanese is "shi," which is the word for death. 9 is "ku," which is the word for "to suffer."

Don't Cut Your Nails At Night

Yotsume, the Japanese word for cutting your nails at night, is pronounced the same as the word for "your death approaches."

"Maneki Neko"

By Nobuo Suzuki



Un and Fuku

The Japanese language is rich in words referring to luck and fortune. The character *un* means luck or destiny (*kyoun* – very good luck, *fuun* – bad luck), while the character *fuku* means fortune (*koufuku* – happiness, *fuku wo yobu* – to find luck).

Maneki Neko

The literal meaning of *Maneki Neko* is "the cat inviting people to come in." It is the cat you see in many businesses and restaurants. If the cat's left paw is raised, it is inviting clients into the business. If the cat's right paw is raised, it attracts money. For you sharp eyed CPAs, the cat has a bell around its neck, which helps to ward off evil spirits. The Chinese call their cat *Zhaocai* (fortunate) *Mao* (cat). Also in China, there are a few lucky cats that have both paws raised. These cats protect the place where they are located.

The Golden Poop

The golden poop (*kin no unko*) is a symbol of good luck in Japan. It is used as lucky charms and some even have smiling faces. It was added as an official emoji in 2014!

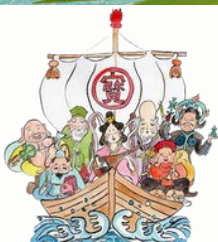


Hatsuyume

Hatsuyume is your first dream of the new year. This is a very important dream to the Japanese because it portends what kind of year you will have. For example, dreaming about Mt. Fuji, hawks or eggplants is considered a good omen.

The Seven Gods of Fortune

According to Japanese mythology there are seven gods of fortune, known as *shichifukujin*. They are *Ebisu* (god of prosperity and abundance), *Daikokuten* (god of commerce and prosperity), *Bishamonten* (god of fortune in war and battle), *Benzaiten* (god of beauty and talent in the arts and music. She is the only woman god), *Jurojin* (god of longevity), *Hotei* (god of popularity, happiness and good luck), and *Fukurokuju* (god of wisdom, wealth, happiness and longevity). You can buy mini statues of these gods and I have even seen manju in the shape of the seven gods.



“Where there is a smile,
luck arrives.
--Japanese saying”



Kitto Katto

Product names count and can be extremely lucky. When Kit Kat candy bar arrived in Japan in the early 1970's, it became a huge hit

in a few short months. Why? Kit Kat in Japanese is pronounced *kitto katto*, which is very similar to the Japanese expression *kitto katsu*, which means “I’m sure we’re going to win.” It became symbolic to give to a student before an exam as a kind of lucky charm. Today, Kit Kat is one of the most popular candies in Japan and is a favorite candy to bring back from Japan, with over 300 different flavors.

The Color Red

In Asia, the color red is held in great esteem as one of the best kinds of good luck charm. Red is associated with abundance, money, power, love and even protection. The traditional wedding dress in China is red not white, for Chinese New Year money is given out in red envelopes, and Shintoist shrines have bright red torii gates. In Tokyo my wife and I like to visit Sugamo, where there are two stores that sell only red underwear!

“True happiness comes from
accepting life just as it is.
--Nobuo Suzuki (author)”

Fukumimi: Lucky Ears

Legend has it that if you have *fukumimi*, you have been born with the potential to attract good fortune throughout your life. All Seven Gods of Fortune have such ears, with the ears of *Daikokuten* being the most pronounced. *Fukumimi* are big ears with big fleshy lobes which are turned slightly upwards and can hold a grain of rice.

Rituals for a Good Life

There are three Shinto rituals that help us transform our accumulated *kegare* (impurities) and bring us closer to *kami* (full of purity). One is having salt around us to promote clean energy and ward off evil spirits. Two is *shinrin yoku* – forest bathing, where you discard heavy daily burdens and recharge your life force. Third is the appreciation ritual – *itadakimasu* is expressed before meals as a sign of gratitude for the food and all those who contributed to the food on our plate. Being grateful brings you closer to *kami*.

Maneki Neko's 7 Laws for Good Fortune

The author summarizes the *Maneki Neko*'s seven laws for good fortune:

- 1) Study the laws of luck
- 2) Apply *ganbatte*
- 3) Believe it to create it
- 4) Take a chance on optimism
- 5) Practice resilience
- 6) Surround yourself with people who will empower you
- 7) Follow your curiosity



Summary

The author did an awesome job of covering how the Japanese and other cultures try to increase their odds of being lucky in life. Like the saying goes, “it is better to be lucky than good.” The book was uplifting and for those of you who feel unlucky these days, it might change your life. I really like the author’s message to the reader at the end of the book –

**“All the best, happy life adventures, and good luck
with your good luck.”**

SNAPSHOTS & SMILES

Catching up on Fall Happenings ...

