CPA Practice **Advisor**

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So this is Christmas And what have you done Another year over And a new one just begun...

That was John Lennon's take on the holidays, with the good and the bad. And so this is Christmas, and a new year, and what have you done? Well, it's a time for resolutions for the coming year, and I have a few to offer:

1. Volunteer. The nation's non-profits have been battered not only by the recession and a

change in culture — more people staying home, giving less, and volunteering less — but by a

lack of financial controls and audits. Show me a non-profit in trouble, and I will show you a

non-profit with a poor board of directors and no accountants to help them. You can change

that, with only a few hours of your time each month.

2. Learn. This is a tough profession, what with tax, audit, business consulting, tech constulting

and financial planning. You can't do your clients justice if you fall behind, so now is a good

time to commit to those CPE courses you have been putting off. Not to mention the computer

training you never seem to get to.

3. Evaluate. You may have used the same software and hardware for the past two decades,

and may be very comfortable with it. That does not mean it is the best for your

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4. Stay honest. The overwhelming majority of accountants are strong, moral, law-abiding

citizens who serve their clients to the best of their abilities with the best possible accounting and business advice. Sadly, the deeds of the many are offset by the mis-deeds

of the few. And that is what the media focuses on. So you must stay the course, keep the

flame, do what is right and just — even though a few may sully the reputation of the profession,

you are what keeps that reputation intact.

5. Hold fast. That means sticking to your guns and doing what you believe is right for your

clients. It is also the motto of the Clan McLeod, of the McLeods of McLeod of Scotland.

What it means is that you stand hard when you are right, when the controls need to be

addes to accounting, when the recommendations of the audit need to be tracked and

attested. It means that you must be the fine thin line between what a company is and what

what it wishes to be. And if you do that, you too, sto by a gathering of the Clans most

anywhere in America, and I will toast to your fortitude with a good measure of scotch.

I am a McClure, a sept of the Clan McLeod, and one who commits to these simple five resolutions

each year in my personal and professional life. And as the dawn breaks over the year

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