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Owner, Lawhorn & Associates, PLLC

Knoxville, TN

Education: Masters of Accountancy – Systems, University of TN, Knoxville

Professional Associations/Memberships: TSCPA, AICPA

Hobbies: Writing and performing music, fly-fishing and travel.

Cell phone: Blackberry Tour

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**How many hours of the day are you plugged in and responsive to client needs?
And what tools/products make it possible for you to have flexibility?**

I am only plugged in when I am logged on to my virtual office. I used to have my BlackBerry connected to my office email. I went on a sabbatical earlier this year, and I didn't realize until then just how "sick" I really was in terms of being "plugged in." So now I check and respond to messages on my time and my schedule. I never reconnected the email to the BlackBerry after the sabbatical, and my life is so much better and my clients know that I will get back to them within day, but they aren't looking for an immediate response. I don't think they were looking for that anyway, it was an expectation I had set for them in my mind.

Are you using social networking (such as Twitter, LinkedIn, Plaxo, Facebook) as a

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are frequently missed by others in the profession? Just be careful what you say because everyone is watching. I'll give a real-life example: Just a couple of weeks ago, we were looking to hire someone for a reception job. She did fairly well in the interview. She went home that night and posted on her Facebook that the interview was "ridiculous" because she didn't like one of the questions I had asked. As it happens, one of our interns knows her and is friends with her on Facebook and he forwarded her post. Needless to say, she didn't get the job.

Do you embrace cloud computing? There are differing definitions of what *cloud computing* really is, but we have been using the full suite of Thomson products on Virtual Office for several years. So all of our applications are accessed and run over the Internet and not a local server.

How is cloud computing changing the accounting profession, and how concerned are you with the security issues related to cloud computing? If you choose a solid provider, I believe your security exposure is minimal. All of our applications are hosted at the Thomson Data Center in Egan, Minnesota. Thomson is a multi-billion dollar company that isn't going anywhere and must maintain the highest level of security just by the nature of the company. In my opinion, if you have client files laying around your office or even on a local server that isn't kept up to date, then you have more exposure than if you have your applications and data hosted with a solid cloud computing vendor.

Do you foresee the majority of firms still implementing servers for the majority of their computing in their offices five years from now or do you think they will be outsourcing this component to vendors who specialize in this area? A majority of the firms out there are small firms (close to 30,000). I foresee many of these small firms either moving to cloud computing or being acquired by someone who is already in the cloud. For some of the large firms, it may not make sense in terms of

the cost to use a third party for their cloud. But I certainly believe they will all be in

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equipment. As a final measure, I am drafting plans to have bidets installed in all the restrooms to eliminate the need for toilet paper and having monogrammed company handkerchiefs to replace tissues. J

Do you subscribe to a magazine and/or local newspaper?

I hold subscriptions to industry magazines like *Journal of Accountancy*, *The CPA Technology Advisor*, *Accounting Today*, *Information Week* and a few others. I don't subscribe to any newspapers, but I do get a considerable amount of information from podcasts and other online news sources.

Do you listen to podcasts? I am a listener of podcasts. I think they are a fantastic learning tool. Certainly, some are better produced than others, but the great thing about a podcast is that it doesn't have to be over produced and you can still get the same great information and or entertainment.

What is an "old school" business practice or process you'd like to see changed in the next five years and why? The idea that you have to be tied to a desk and in the same office to be "connected" and "communicate effectively." I believe between the cloud, cell phones, instant messaging and web cams, we can be connected from anywhere. I think it will hold down on the spread of diseases as well not to mention not needing an actual office infrastructure.

14. What sports team/championship event do you absolutely refuse to miss? Well, having been born and raised ... and still living in Knoxville, Tennessee, it is the Tennessee Vols. Both football and basketball (men's and women's) I absolutely love to watch and or attend. I can still remember my first UT football game at the age of five. I was sitting in the south end zone on the upper deck on the bleachers. My Dad was trying to explain to me what was going on down on the field. Offense, defense,

penalties, etc. I finally looked up at him and asked, “Dad, do fish have teeth?” Of

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