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You Must Keep**

**What's Your Firm's
Microsoft Strategy?**

**Hiring, Managing
and Retaining
Generation Z
Workers**

PRODUCT REVIEWS:

**Small
Business
Point-of-Sale
Systems**

+ CRM systems

CPAPracticeAdvisor.com

March 2016
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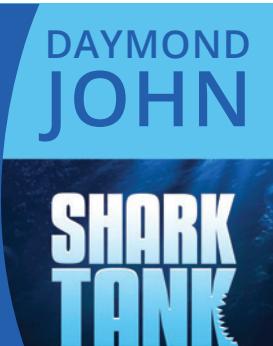


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From humble beginnings to a self-made multimillionaire with over \$4 billion to date in global product sales and a starring role on ABC's newest business reality TV show, Shark Tank, Daymond John is the personification of the American Dream.



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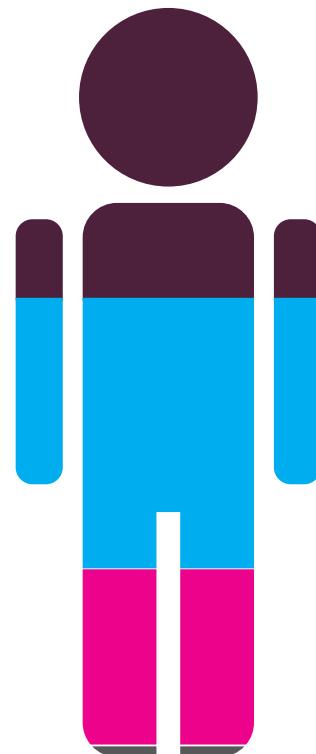
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www.CPAPracticeAdvisor.com/12176611

New Law Increases Penalty for Not Filing Income Taxes
www.CPAPracticeAdvisor.com/12175273



Tax Season: Go Be a Hero

Strains of “Holding Out for a Hero” (Bonnie Tyler/Footloose) are racing through my head along with the statements made by Denver Broncos’ Peyton Manning at his retirement press conference, and I’m looking at the stacks of tax returns I need to prepare for my clients and reading yet more reports of phishing and scamming, and it’s all coming together.

Ever since I started in public accounting at Deloitte, I noticed that the tax accountants seemed to be viewed as the white knights. Auditors were viewed by clients as necessary, consultants the fascinating innovators, but tax accountants were there to save the day.

Our job, in the eyes of our clients, is to save them money. In our eyes, our job is to prepare taxes accurately and yes, where there is a choice to be made,



Gail is the Editor-in-Chief of CPA Practice Advisor and a CPA. She is the author of over 30 books (including “Mint.com for Dummies” and “QuickBooks 2014 on Demand”) and she maintains a small tax practice. She earned a bachelor’s degree in journalism from Indiana University and studied accounting at Illinois State University before starting her professional career at Deloitte. Gail is the former publisher and editor-in-chief at AccountingWEB and is a former columnist for the Indianapolis Star newspaper.

choose the most cost effective method, but at the end of the day, the tax accountant’s goal is to do it right. Of course our clients want things done correctly too, but you recognize that eager anticipation as they wait for the unveiling of their tax return – how much money am I going to get back?

It’s the hero element that we tax accountants share. We lead the charge, carrying the flag into (IRS audit) battle, we quarterback the team and determine the plays, we find the best solutions to the tax problems. And our clients need us now more than ever.

Think about taking some pages from the Peyton Manning preparation book when getting ready to meet with clients, and keep that hero image in mind:

- Use your down time (I know, there’s not much of it during tax season, but you can grab a few minutes here and there) to make sure you’re up-to-date – not just on all of the latest tax laws but on the latest phishing scams going around.
- Know the competition. Familiarize yourself with how your clients’ competitors perform in the marketplace, know the industry trends, and be prepared to talk intelligently about the business issues that keep your clients up at night.
- Arrive early for appointments. Feel the energy that comes from being ready and excited to talk with your clients about their tax situations.
- In advance of your meetings, review your notes from the prior year. Practice what you will say about tax



situations relating to your clients. Anticipate their questions and prepare your answers.

- Bring a coworker to meetings. Discuss what will occur in advance, explain how the coworker should prepare in advance, dissect the meetings afterwards and point out how the advance preparation paid off.
- Don’t back off from conflict if your clients or coworkers disagree with your results. If you know your subject inside out, you will have the confidence to handle disagreements and confrontations.
- Rebound from mistakes by taking ownership and doing it better the next time.
- Know the people who work with your clients. Know who their key staff members are, what their responsibilities are, and be able to recognize them on sight.
- Most importantly, remember you’ve got the backs of your clients, you’re going to be there with them all the way to the end zone, you’ll sail through any examinations, you’ve got the answers to their tax questions. If they receive any notices, calls, emails – they should know they go to you first and last – you’re their tax hero! ●



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Tips for Hiring, Managing and Retaining Gen Z Workers

By Paul McDonald

Tour years from now, Generation Z will represent more than 20 percent of the workforce. Undoubtedly, this cohort of employees — born in the 1990s — will affect your approach to staff management.

For public accounting managers, this means overseeing a team composed of baby boomers, Gen X, Gen Y and Gen Z. Knowing a bit about Generation Z's unique style and worldview can assist managers in hiring and retaining the newest group of talent.

Quick Gen Z facts

- They're digital natives — the first generation that will not know a world without the Internet.
 - Most of them grew up with smartphones.
 - They came of age in a time of the greatest economic instability since the Great Depression.

While avoiding stereotyping, knowing common workplace preferences can be useful. Based on input from Gen Zers surveyed for a Robert Half and Enactus report, *Get Ready for Generation Z*, here are some hiring and staff management tips when working with this generation.

Gen Z expects rapid upward mobility

When asked where they expect to be five years out of college, the top response, cited by 32 percent of surveyed Gen Zers, was "managing or supervising employees in a corporate environment." The second choice (24 percent) was moving up the career ladder but not yet into staff management. These workers have a

clear vision of what they want to be — and when.

Staff management advice: During recruitment and annual reviews, let Gen Z professionals know they have a future in your firm by discussing potential in-house career milestones. If they think there's no room for growth, they'll look elsewhere for new experiences and professional fulfillment. You may also need to give them guidance to succeed in leadership roles.

Gen Z expects to work hard

The Great Recession made an impact on this generation. Perhaps shaken by seeing their parents go through financial struggles and suffer career setbacks, 77 percent of respondents expect to work harder than previous generations to get ahead.

Staff management advice: A competitive salary is only one aspect of attracting and retaining top accounting talent. Emphasize training and professional development opportunities, both during the hiring process and beyond. Gen Z enjoys learning and is used to listening to instructions.

Gen Z workers may lack certain skills as they acclimate to the workforce

While this generation's listening skills are strong, their writing abili-

ties may be wanting due to growing up communicating with emojis and other texting shorthand. According to Bruce Tulgan, founder of Rainmaker Thinking, some other missing skills may include:

- Rigorous self-evaluation
 - Maintaining a positive attitude
 - Taking care of themselves so they come to work healthy
 - Self-presentation, such as timeliness, follow-through and initiative

Staff management advice: These workers will benefit from in-house mentoring relationships. Pair tenured accounting staff with new hires to give them career advice and help them improve their soft skills. As their manager, you may want to hone in on topics such as project and time management. Point out the importance of a more professional writing approach, and offer them guidance as needed.

Be the leader they need

Gen Z workers value honesty and integrity in their supervisors, and they thrive on establishing genuine relationships. They also prioritize bosses who are proven mentors.

Staff management advice: While Gen Z workers are able to work independently, many prefer collaborating with small groups. As such, new graduates may not always be the best candidates for remote work, though they are very



Paul McDonald is senior executive director at international staffing firm Robert Half. He writes and speaks frequently on hiring, workplace and career management topics. Over the course of more than 30 years in the recruiting field, McDonald has advised thousands of company leaders and job seekers on how to hire and get hired.



accustomed to working during personal time.

Regardless of their work arrangements, serve as a career coach and advocate for them; they crave guidance from an employer who will provide them with the tools and feedback they need to be successful. Be sure to schedule regular check-in meetings for them to ask questions and for you to offer constructive criticism, and don't forget to recognize and reward their outstanding work.

and reward their outstanding work.

Successfully managing Gen Z accountants requires not just understanding, but embracing the traits of this talented, ambitious and eager group of workers. Respect them, help them shore up their weaker skills and offer them the resources they need to move ahead in their career, and you'll be rewarded with invaluable team members and future firm leaders. ●

What's Your Firm's Microsoft Strategy?

We have three primary technology ecosystems to support our computing needs: Microsoft Windows, Apple OS & iOS, and Linux & Android. With SaaS products improving, the operating systems make less difference and future mobile versions of the products will run across all three platforms frequently with native apps. With productivity software, we tend to have less choice, with most of us using Microsoft Office. The best way to license Office 2016 is with an Open License or using the rental model of Office 365. Productivity suites using Google Docs, Zoho Docs or Libre Office are used by many small businesses, but professional application suppliers don't readily support these three productivity suites.

As we watch our major suppliers to the profession rebuild new suites and tools with CCH Axcess, Thomson Reuters ONVIO, Intuit Tax Online (ITO) & QuickBooks Online Accountant Edition (QBOA), AccountantsWorld Power Practice and the Sage Cloud offerings such as Sage View, Sage Payroll,

Sage Live, Sage One, Sage Value, Sage Impact and Sage Match, we will have new ways to serve our clients as well as new technology to deploy. But discussion of these publishers' strategies we'll have to save for future columns in 2016.

Even with the decision of using a Mac or an iPad with Windows virtualization software or remote access frequently required, the majority of the accounting professional market is still Microsoft-centric. The year 2016 may improve Microsoft's position further with the hardware additions of the Surface Pro 4 or the Surface Book hardware. Beyond that is the aggressive strategy of getting users to adopt Windows 10 and Office 2016. Microsoft will continue to adjust its strategy throughout the year, so this article should only be considered technically accurate and current near the time of publication. However, the intent is to make you aware of significant changes in Microsoft strategies that could affect your decisions for some years to come.

Microsoft is Changing the Rules

Microsoft has never "sold" software, it has always licensed its products. A shift in the last few years though, has been a shift from a perpetual license to a recurring revenue rental model. In the early days of Windows and Office, you purchased a copy of the software that you could use as long as you wanted. Products were not used forever because



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of hardware changes, attraction of new features and inconsistency among users based on the version in use...think ribbon menu versus the older drop down menu. Inconsistent versions make several things more difficult including technical support, training, and integration into other products.

These issues were addressed by adding "Software Assurance," a maintenance policy on the Microsoft products that allowed upgrade or downgrade on any product. This allowed firms to keep all Microsoft product versions consistent, regardless of when hardware was purchased. If you have Open Licenses with Software Assurance, this is a good place to be today, but the option may not be around forever.

Some of you may recall our prior recommendation of using the Microsoft Professional Accountants Network (MPAN) program, which allowed very inexpensive licensing for accounting firms and was eliminated as an offering once Microsoft had enough market share and recommenders. Don't be surprised if all discount programs on software aren't eliminated this year or next. Budget now for the purchases you are likely to have to make when these programs are eliminated. Office 365 and Windows InTune have both changed Microsoft products into rental models.

If you stop paying for the software, your right to use the software expires in 30 days, and a kill switch is activated. If you are purchasing software with your computers, these are Original Equipment Manufacturer (OEM) licenses, and there are notable restrictions such as not being able to virtualize, to run Windows Deployment Services (WDS) and enjoy other cost reducing strategies. Hosting providers have Service Provider License Agreements (SPLA) with Microsoft that allow them to provide firms current versions of Microsoft products, but not older versions. What are the current Microsoft policies of note?

- 1) **Microsoft changes to policies for Windows operating system support and hardware:**
 - a) **IMPORTANT: Microsoft changed its support rules, and that may require you to update your operating systems sooner**

FROM THE TRENCHES

rather than later. This is especially true if you waited until the last minute to move from Windows XP and then just moved to Windows 7. What's the problem?

b) Windows 7 / 8.1 will not be supported in some systems with Skylake processors. This means that if you buy a new PC in 2016, the new chips will likely not be supported on the old operating systems of Windows 7 and Window 8.1.

i) We don't know what this means yet. We're not sure if the new computers will run Windows (but with no support), whether Microsoft will block Windows installation, or whether Microsoft is just bluffing. Only time will tell.

ii) Microsoft will release configurations which are guaranteed to be supported on an old OS (e.g. Win 7, Win 8.1) through mid-2017 according to and from its website. The current list of supported systems running 6th gen/ Skylake processors through 7/17/2017 is linked at <http://windows.microsoft.com/en-us/windows/skylake-support>. Systems from Dell, HP, Lenovo, and NEC are linked as of this writing (1/29/2016), and no other manufacturers (including Microsoft's Surface PC's) are listed at this time.

iii) Intel Skylake-based chipsets have a format of xx-6yyy, where xx is i3, i5, or i7, and the model is a four-digit number starting with a six.

(1) I3-6xxx (although we still don't recommend i3 processors for accounting professionals)

(2) i5-6xxx

(3) i7-6xxx

iv) Future chipsets will NOT be supported on Win 7/Win 8.1. For example,

(1) Intel Kaby Lake, expected Q3 2016, assumed to be i#-7xxx models are not supported

(2) Qualcomm 8998 (which has some involvement with Chinese chip investments, which you can check out posted on my Twitter feed or from The Economist, January 23, 2016)

(3) AMD Bristol Ridge family

2) How do updates work if you get Office 365? There are four update branches available to some Office 365 users. They are:

a) Windows Insider – This is the BETA channel of updates, and users must opt into Windows Insider on their PC to get these builds of applications. This is the least stable platform, and is not recommended for any production systems. Bugs are expected.

b) First Release (FR) – This is the latest non-beta version of Office 2016 applications. These will have fewer bugs, but there will still be issues. You can opt into First Release now if you wish to see

how your existing apps will perform with the current versions of your apps. The only people you would expect to see using this in a firm would be people testing the new versions of apps. Under no circumstances would we expect to see this in a production environment.

c) Current Branch (CB) – Monthly feature updates and security updates

i) **This is the default for business plans, and is the slowest update tempo available for Office 365 Business and Office 365 Business Professional, which cannot use the slower Current Branch for Business.**

ii) **ALL consumers must take monthly updates** and we understand that if you don't take an update, you can't get security updates in the future (see footnoted links below for more information on this).

d) Current Branch for Business (CBB) – This option has three feature updates per year. You must take at least two of them, and there are monthly security updates.

i) CBB requires Enterprise Office 365 or Volume Licensing with Software Assurance **AND you must opt to "delay updates"**

ii) NOT available to Business Office 365 (formerly Small/MidSize Business plans)

iii) NOT available to retail or OEM purchasers

3) Other considerations include:

a) **There is NO LONG TERM SUPPORT (LTS) version of Windows 10 or Office 2016 in Office 365.**

i) If you don't want the Office upgrades, the only option you have is to buy Office on volume license with software assurance, and then use downgrade rights to install the LTS version of Office 2013

ii) Those who rent Microsoft Office through Office 365 will receive push upgrades in late Q3 2016/ early Q4 2016, and can no longer stay on Office 2013 after that date, presumed right now to be October 1, 2016.

b) Mainstream support for IE 8-10 is largely over 1/12/2016

c) Support for Win 7 (pre SP1), Windows 8 is over

d) And by the way, there is a recall on Surface Pro/ Surface Pro 2 power cables

4) It probably doesn't hurt for you to have access to the major publisher's pages on Windows 10 compatibility:

a) CCH: <https://support.cch.com/windows10/>

b) Intuit:

i) QB: <https://community.intuit.com/articles/1201230-windows-10-faq>. We have been unable to get some QB add-on software to work with the combination of Windows 10/Office 2016, including the Intuit Statement Writer, which is explicitly supported only with Office 2010 and Office 2007.

ii) Lacerte: Compatibility for 2015 returns (prepped in 2016) will not come out until after 4/15/2016. Prior year software (TY14 and earlier) may not be updated for Windows 10. See more at https://accountants.intuit.com/support/tax/lacerte/document.jsp?product=LACERTE_TAX&id=INF28064&src=GS_widget

iii) ProSeries: "supported for Windows 7, 8, 8.1" (but not Windows 10) <https://taxpro.intuit.com/proseries/faqs-data-system-requirements/>

c) Thomson Reuters:

i) Blog post: <https://tax.thomsonreuters.com/blog/cs-professional-suite/windows-7-8-9-10-when-will-it-end/>

ii) KB article: https://cs.thomsonreuters.com/ua/fixa/cs_us_en/kb/windows-10-for-cs-professional-suite.htm

iii) Product-specific guidance: <https://cs.thomsonreuters.com/support/systemrequirements/>

The Water is Deep in This Perfect Storm

Over the next few months, we'll investigate some alternative ways of dealing with your technology deployments. One of the concerns is that if a hardware feature known as UEFI lock down is enforced, that Windows may not be able to be readily uninstalled from a newly purchased system. We had discussed this issue in an earlier column. Another concern is the way Windows will respond inside desktop virtualization on alternate platforms like the Mac OS or Linux. A technology known as Docker may be the best hope for having portable operating systems in packages known as containers.

Beyond that, there are internal control issues that have surfaced in Windows 10, that are supposed to be patched in early 2016. Further, there are currently indicators that the free upgrade to Windows 10 program that Microsoft announced is likely to end by the end of July 2016. Again, a reminder that this column can ONLY be accurate on the day it was written. The information can change on the drop of a Microsoft announcement.

Therefore, our current recommendation is pretty plain: if you intend to use a Microsoft strategy, then you should plan on deploying Windows 10 between May 1 and July 15, 2016 to get the free upgrades that are available. If you wait until after July 28, 2016, you are likely to have to pay for upgrades. I have no issue with paying for upgrades, but don't expect to buy new hardware and run the older Windows 7 or Windows 8.1. Running older versions of Windows probably won't be doable on newer hardware. While you're at it, during the upgrade you should probably change to Office 2016, consider a change of your anti-virus, and encryption strategy, too. Whew! Where do we get more oars or a bigger outboard engine for this boat? More on all of these topics later. ●

POINT-OF-SALE SYSTEMS

Small Business Point of Sale Systems

By Mary Girsch-Bock

I have always had a strange fascination with cash registers. Simple nine-button registers, custom-designed registers, the antique register from the early 20th century, I love them all. My obsession aside, the cash register has served as the main tool in the arsenal of the retail business since the late 1800's. The original model simply recorded the amount of funds received during a transaction. Additional features such as an adding mechanism, multiple drawers, and automated change calculations have kept these machines modern. As the retail industry grew, the need for better inventory management, quicker sales processing, and better customer management drove the creation of the first point of sale terminals in 1974.

Point of sale terminals are used by the sole proprietor as well as the billion dollar box store. They're used at the neighborhood coffee shop, the liquor store, the gas station, and restaurants large and small. With the creation of mobile technology, point of sale products are being used now even by the weekend crafter or other part time business owner who sells products from different locations. Today, even the most basic point of sale system does so much more than the cash register ever did. Today's point of sale systems can process a sale, handle multiple tender types, accept credit and debit cards, manage inventory levels, serve as a timekeeping system for cashiers and other employees, and even track customer sales history.

Point of sale products tend to be very industry-specific, meaning that the system used at my favorite restaurant is not the same system used at my neighborhood grocery store or at the boutique down the street.

So where does one begin to look for a point of sale product that will suit one's business needs? This magazine, for starters, along with the websites of the vendors, whose products we've reviewed. Many of these vendors offer free software trials or product downloads, enabling your clients to familiarize themselves with the features and the interface. Industry specification actually means that finding a product is much easier, with potential users able to eliminate some products that are not suitable for their business type.

In this review, we looked at the following areas that are important to consider when looking to purchase a point of sale software product. They are:

Basic System Function – This area examines ease of use, the ability to customize the system, and how quickly the system can be up and running. This area also looks at available add-on modules that integrate with the point of sale system.

Specialized Features/Services – Touch screen technology, e-commerce, multiple tender processing, customer history and tracking are also examined in this section.

Tracking/Reporting – Reports are an important part of any point of sale system, so we looked at the reports that were available with each system. We also looked at additional reporting options for things such as inventory, customer tracking, best-selling products, and cashier activity. We also looked at the availability of an audit trail system.

Integration/Import/Export – This area looked at the ability of the product to integrate with related products or third-party applications. It also looks

integration capability with other point of sale functions such as integrated shipping capability and the use of hardware peripherals.

Help/Support – While Help/Support is an important feature to evaluate in any software product, it is perhaps the most important feature for point of sale system users. I've been in businesses more than once where the point of sale system has crashed, and workers are unable to process any transactions, in essence shutting down the business. Good, available help can be the difference between the store that continues to process transactions while the system is down, and the one that is forced to close its doors. Look at this category very carefully.

All of the products included in this review include back office functionality as well as point of sale processing. So while there may not be a 'one-size-fits-all' option available, the scope of the products included in this review are likely as wide-ranging as the needs of your clients. Take a look, try out a couple of systems, and put that old cash register in storage.

Or send it to me.

Mary Girsch-Bock

Mary Girsch-Bock began her career as an accountant in the property management and healthcare industries. She is now a freelance writer specializing in business and technology issues and is the author of her first book, several HR handbooks, training manuals, and other in-house publications. She can be reached at mary.girschbock@cpapracticeadvisor.com.

| | BASIC SYSTEM FUNCTIONS | SPECIALIZED FEATURES/ SERVICES | TRACKING/ REPORTING | INTEGRATION/ IMPORT/EXPORT | HELP/ SUPPORT | OVERALL RATING |
|--------------------------------------|------------------------|--------------------------------|---------------------|----------------------------|---------------|----------------|
| AccuPOS Point of Sale Software | ★★★★★1 | ★★★★★ | ★★★★★1 | ★★★★★ | ★★★★★1 | ★★★★★1 |
| AddSum | ★★★★★1 | ★★★1 | ★★★★★1 | ★★★★★ | ★★★★★1 | ★★★★★1 |
| CAM Commerce Retail Star | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ |
| Celerant Command Retail | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ |
| Cougar Mountain Denali Point-of-Sale | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★1 | ★★★★★ | ★★★★★ |
| Keystroke Advanced POS | ★★★★★ | ★★★★★1 | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ |
| QuickBooks Point of Sale Desktop | ★★★★★ | ★★★1 | ★★★★★ | ★★★★★1 | ★★★★★1 | ★★★★★1 |
| Vend Point-of-Sale | ★★★★★ | ★★★★★1 | ★★★★★1 | ★★★★★ | ★★★★★1 | ★★★★★1 |
| Wasp Barcode QuickStore POS | ★★★★★1 | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★ | ★★★★★1 |

POINT-OF-SALE SYSTEMS

AccuPOS Point of Sale Software

**2016
OVERALL
RATING**

4.25

PRODUCT STRENGTHS

- New intuitive interface and customization options
- Strong security and inventory management options
- Good integration with QuickBooks

POTENTIAL LIMITATIONS

- No support for Apple products
- Does not have integration with ecommerce

SUMMARY & PRICING

AccuPOS is an excellent choice for QuickBooks and Sage accounting

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175881

product users. Offering a refreshed user interface, and excellent help and support options, AccuPOS can be purchased in bundles for a complete POS solution. Visit AccuPOS's website to download a free demo, and request a price quote.

www.accupos.com

AddSum Advanced Accounting Point-of-Sale

**2016
OVERALL
RATING**

4.25

BEST FIT

Advanced Accounting from Addsum Business Systems is a completely integrated front/back office point of sale product. Advanced Accounting is well suited to smaller retailers.

PRODUCT STRENGTHS

- Affordably priced
- Ability to scale up and add additional users at no cost (if purchasing Unlimited User Option)
- Excellent accounting functionality and great selection of modules

POTENTIAL WEAKNESSES

- No integration with shopping carts or other e-commerce solutions
- Does not offer touch screen technology

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175810

SUMMARY & PRICING

Advanced Accounting is an excellent solution for smaller retailers who desire a complete front office/back office accounting/point of sale functionality. Affordably priced, Advanced Accounting is \$299.00 for a single user, and \$799.00 for unlimited users.

www.addsuminc.com

CAM Commerce Retail Star

**2016
OVERALL
RATING**

5

BEST FIT

Retail Star from CAM Commerce is a good fit for specialty retailers with multiple locations that desire excellent customer management and e-commerce capability. Single location retailers can benefit from the availability of Retail Star Lite that offers many of the same features found in the full version of the product.

PRODUCT STRENGTHS

- Excellent selection of modules and add-on applications
- Product is highly customizable
- Offers complete eCommerce integration
- Over a dozen vertical markets available

POTENTIAL LIMITATIONS

- Not a quick start solution – product requires extensive time and money for successful system deployment
- Product may be too robust for the mid-market retailer

SUMMARY & PRICING

Retail Star is well suited to specialty retailers with multiple locations.

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175931

Retail Star Lite is also available for one-location retailers that desire a robust front office/back office point of sale solutions. Pricing for Retail Star is available by request, with Retail Star Light running \$100.00 per month for a single user system.

www.camcommerce.com

Celerant Command Retail

**2016
OVERALL
RATING**

5

BEST FIT

Command Retail from Celerant Technology Corporation is a comprehensive Point of Sale/Financial Management software product designed for larger retailers with more complex needs.

PRODUCT STRENGTHS

- Completely integrated e-Commerce capability
- Offers multi-warehouse management
- Solid customization capability
- Offers good business analytics
- Product integrates with other accounting applications

POTENTIAL LIMITATIONS

- Complex system may not be suitable for smaller businesses
- Product requires extensive training

SUMMARY & PRICING

Command Retail is an excellent product for retailers with multiple

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175913

locations that require more extensive inventory and e-Commerce capability. Pricing is available upon request.

www.celerant.com

Cougar Mountain Denali Point-of-Sale

**2016
OVERALL
RATING**

4.75

BEST FIT

Denali Point of Sale, part of Cougar Mountain's suite of products, is best suited for small to mid-sized retailers and specialty stores.

PRODUCT STRENGTHS

- Available in three editions
- Excellent integration with system modules and add-ons
- Easy to navigate
- Excellent support and training available

POTENTIAL LIMITATIONS

- No mobile system access
- Not well-suited for large retailers

SUMMARY & PRICING

Denali POS offers scalability and complete integration with other

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175976

Denali modules, and can be used in both single and multi-store environments. Pricing is by edition, with Basecamp pricing starting at \$1,999 for a single user, with additional modules extra.

www.cougarmtn.com

POINT-OF-SALE SYSTEMS

Keystroke Advanced POS

2016
OVERALL
RATING



BEST FIT

Keystroke Advanced POS is an excellent choice for retailers with multiple store locations that require advanced inventory and multi-location management capability, but is truly geared towards small to mid-sized retailers.

PRODUCT STRENGTHS

- Available in three versions
- Offers excellent inventory management capability
- Strong support for multistore retailers
- Product offers excellent customization capability

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12176947

POTENTIAL LIMITATIONS

- No dedicated CRM functionality
- Loyalty and rewards function not available

SUMMARY & PRICING

With the availability of three versions, Keystroke is suitable for just about any retail business, but will

truly shine in a multistore environment. Pricing for Keystroke Advanced POS starts at around \$2,000, with add-on modules extra. Keystroke Express, the newest edition to the Keystroke family is available for \$495.00. The product can also be purchased from local resellers if desired.

www.keystrokepos.com

QuickBooks Point of Sale Desktop

2016
OVERALL
RATING



BEST FIT

Like all QuickBooks products, QuickBooks Point of Sale – Version 12 is a good fit for small to mid-sized retailers that are looking for solid point of sale functionality in an easy to use format. Available in three editions; Basic, Pro, and Multi-Store, QuickBooks Point of Sale – Version 12 is suitable for retailers with up to 20 locations.

PRODUCT STRENGTHS

- Product is scalable with options for a single location to 20 locations
- Easy setup and very slight learning curve
- Solid help and training options available for new users
- Integrates with QuickBooks financial products

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12176006

POTENTIAL LIMITATIONS

- Designed strictly for desktops
- Pricing may prohibitive for very small retail businesses

SUMMARY & PRICING

QuickBooks Point of Sale – Version 12 can be used as a stand-alone point of sale product or integrated with QuickBooks financial products for front/back office function-

ality. The product is available in three versions; Basic – which runs \$1,499.95; Pro, which runs \$1,999.95; and Multi-Store, which runs \$2,199.95 and can support up to 20 locations.

www.quickbooks.com

Vend Point-of-Sale

2016
OVERALL
RATING



BEST FIT

Vend is a great fit for the modern retailer that desires an intuitive product that can be used with a variety of applications and is cloud accessible.

POTENTIAL LIMITATIONS

- Basic reporting capabilities
- Less granular inventory capabilities

Designed to work on iPad, Mac or PC, Vend allows users to work both on and offline, and it works as well with a single retail location as it does with dozens of locations. Designed to be implemented quickly, Vend offers users the new face of the POS industry.

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175828

SUMMARY & PRICING

It's always nice to find a product that is well-designed, easily navigated, and contains a wealth of features for a very affordable price, which is exactly what Vend has been able to accomplish. Vend is available in four editions. A Free edition includes support for a single store location, 10 active products, one user, and community support. The Starter version runs \$59.00 a month, and includes support for 500 active products, unlimited customers, unlimited users, and 24/7 email

support. Advanced costs \$85.00 a month and includes support for unlimited products, unlimited customers, unlimited users, and 24/7 email support. The Multi-Outlet version is \$169.00 per month and includes unlimited products, unlimited customers, unlimited users, 24/7 email support along with priority phone support.

www.vendhq.com

Wasp Barcode QuickStore POS

2016
OVERALL
RATING



BEST FIT

With a strong emphasis on inventory and bar code technology, Wasp Barcode QuickStore is well suited for a variety of retailers including general apparel, gift stores, and liquor and sporting goods stores.

QuickStore is a point of sale product designed specifically for the retail industry. Available in three versions; Rapid Start, Professional, and Multi-Store, QuickStore

offers bundled kits that include both software and hardware, for quick store setup.

PRODUCT STRENGTHS

- Easy to set up and use
- Ideal for smaller brick and mortar retailers
- Multiple versions for various size businesses

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12175816

POTENTIAL LIMITATIONS

- Limited inventory management tools
- No e-commerce integrations

SUMMARY & PRICING

QuickStore POS from Wasp Barcode Technologies is available in a bundled package that includes POS software, a cash drawer, barcode scanner, thermal receipt printer, power supply, magnetic

card reader, and a 1-year maintenance agreement. The Professional and Multi-Store versions also include a POS keyboard, POS Shoe, and Pole Display.

The Standard version of QuickStart is \$999.00; Professional is \$1,995, and the Multi-Store version is \$2,995.

www.waspbarcode.com



Security

By Gail Perry, CPA, Editor-in-Chief

Recent discussions about smartphone security (think Apple and the FBI) have gotten us thinking about the kinds of vulnerability to which we open ourselves by using mobile devices. For every cure there are probably hundreds or even thousands of problematic issues, but at least this month's Apps We Love might get you thinking about taking care of the data you hold in your hand.

Dr. Barbara Rembiesa, CEO of the International Association of Information Technology Asset Managers, Inc. (IAITAM) recently stated, "My professional estimate would be that about a quarter to a third of government agencies and corporations are not practicing what I would call 'safe mobile device management.'" Employer-owned devices can be managed and secured with a variety of Mobile Device Management (MDM) programs, each designed to do different things. Capterra has reviewed many of these programs and we encourage you to examine these reviews carefully. www.capterra.com/mobile-device-management-software

There are plenty of steps you can take to keep your personal and business information safe from prying eyes. Members of the extended *CPA Practice Advisor* community and others have shared some of their favorite security apps.

Secure messaging

The technology blog **MAKEUSEOF.COM** warns that if a messaging app is popular, it's probably not secure. It's

not just law enforcement agencies that have the power to monitor communication, service providers, telecom companies, and even tech gurus monitoring open networks have the power, if they choose to use it, to tune in on your conversations. If you're sending pictures of your cat or talking about movie times, you probably don't care who's listening. But if you would prefer your conversation be completely private, consider switching to a secure messaging app.

WICKR – Snapchat for grownups – send message with specific expiration dates and times, anonymous – send communication that no one else sees. Howard Tullman, CEO for 1871, a Chicago hub for digital startups, says Wickr is popular among politicians in Washington, D.C. "All the political leaders in Washington use it now because everyone doesn't want to have the Hillary email experience," Tullman said at a City Club of Chicago address last June.

Use **SIGNAL PRIVATE MESSENGER** – encrypted texting app by Open Whisper Systems – to text 1-on-1 or in groups. No data is stored and all communication is encrypted.

me to have more secure passwords," said Higgins. "I like to change passwords often," added Osborne.

Rick Richardson, CPA.CITP, CGMA of Richardson Media Tech recommends **1PASSWORD**. **Doug Sleeter**, founder of The Sleeter Group, and **Sandra Wiley** of Boomer Consulting recommend **LASTPASS** - "To help me with old age and not remembering my passwords," said Wiley. **Leslie Shiner** of The Shiner Group recommends **PASSWORD SAFE**.

Secure Document Transfer

Not only does secure document transfer ensure that your information is safe, you can use apps to securely transfer large files that won't travel well via email. We've rounded up some of the usual suspects along with a few apps with which you might not already be familiar.

DROPBOX: Recommended by members of the CPA Thought Leader Symposium **Mark Koziel**, CPA, CGMA, vice president of firm services and global alliances at AICPA, **David Cieslak, CPA.CITP, CGMA, GSEC**, of Arxis Technology, and **Leslie Shiner**, Dropbox takes the guesswork out of wondering if a file is too big to send via email. Easily connect your colleagues with a simple email invitation and post files in a secure cloud storage environment that is accessible by those you authorize. A free program gets you started with 2 gigabytes of storage, and you can pay a fee if you have larger space requirements.

Cieslak also recommends **GOOGLE DRIVE** and **MICROSOFT SKYDRIVE** for secure cloud storage and file backup and for getting easy access to files from any location, and Cieslak and Shiner also put their stamps of approval on **DOCSTOGO** for document viewing and editing, saving, and synchronization. ●



It seems that Edward Snowden recommends this app and claims to use it regularly. Need we say more?

Related to Signal Private Messenger is Signal's **REDPHONE** – secure encrypted telephone calls with VoIP (voice over Internet protocol), from Open Whisper Systems.

Password security

We surveyed members of the CPA Practice Advisor Thought Leader Symposium to find out their best practices when it comes to managing passwords.

John Higgins, CPA.CITP of CPA Crossings and **Edi Osborne, CSPM, CPBA, CPVA** of Mentor Plus use **ROBOFORM EVERYWHERE** to manage passwords. "This is a password keeper / generator app that stores all of my login credentials. I only have to remember one master password and the credentials are synchronized across all of my devices. It is a significant time saver and allows

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KEEP CALM AND DOT YOUR I'S AND CROSS YOUR T'S

Employment Records You Must Retain

By Richard D. Alaniz

Last June, Crothall Services Group Inc. was sued by the U.S. Equal Employment Opportunity Commission (“EEOC”) for failing to maintain proper records on its employees. The EEOC alleged that the provider of janitorial and facilities management services violated federal law requiring it to keep records that would disclose how its methods for selecting employees would impact equal employment opportunities.

According to the EEOC's complaint, Crothall used criminal background checks and criminal history assessments when making hiring decisions, but did not make

and keep required records that would disclose the impact those checks would have on people identifiable by race, sex, or ethnic group. The EEOC claimed that failure

violated Title VII of the Civil Rights Act of 1964.

“Federal record-keeping requirements ensure that certain employers make and keep records that disclose

the impact of their selection procedures,” said Regional Attorney Debra Lawrence of the EEOC’s Philadelphia District Office in a statement when the lawsuit was announced. “EEOC’s enforcement of the record-keeping requirements is important to the agency’s commitment to eliminating discriminatory barriers in the workplace.”

As the Crothall lawsuit shows, companies have significant responsibilities to create and maintain employee records, from the time they apply to the time they leave the company—and for years afterwards. Record keeping laws can be complicated and can even conflict with one another, but failure to comply can expose the company to government investigations, lawsuits, and monetary penalties.

Record-Keeping Responsibilities

Many different state and federal laws govern which records companies need to create, how long records need to be kept, and even how those records must be disposed of.

For example, the Americans with Disabilities Act requires employers to maintain records such as application forms, requests for reasonable accommodation, promotions, transfers, terminations, and compensation for one year after making the record or taking the action described, whichever is later. Under the Age Discrimination in Employment Act, employers must retain payroll records for three years for all employees. The Occupational Safety and Health Act requires that companies keep logs and reports of work-related injuries and illnesses for five years. And companies that are governed by the Employee Retirement Income Security Act must store records for six years.

Other federal regulations that mandate employee record retention include the Consolidated Omnibus Budget Reconciliation Act, the Fair Labor Standards Act, the Family and Medical Leave Act, the Federal Unemployment Tax Act, the Lilly Ledbetter Fair Pay Act, and others.



Some states also have their own requirements for maintaining and destroying employee records. For example, Massachusetts requires companies to destroy records that include some personal information. On the other hand, Minnesota requires companies to keep documents for eight years after employees have been terminated. Only by reviewing your state's requirements will you be certain of what records are covered and how long they must be retained.

Keeping Employee Files, Not a Single File

In order to comply with regulations and be able to find information quickly when necessary, employers should actually keep several different files for all their employee records. Typically, those files should be:

• THE PERSONNEL FILE

This file should only contain information that relates to an employee's job and job-related decisions, such as applications, performance reviews, promotions, and any disciplinary measures. This file should not contain any information about an employee's age, medical disabilities, race, national origin, or background checks.

• THE I-9 FILE

Under federal law, every employer must complete an I-9 form, the Employment Eligibility Verification, for each employee. This form helps to confirm an employee's identity and authorization to work in the United States. Each employee must have an I-9 form on record as long as he or she works for the company, and it must be kept in its own folder. Once an employee has been terminated or left the company, the form must be kept for three years from the date an employee was hired or one year after the worker's employment ended, whichever is longer. After that, the I-9 can be destroyed.

• THE MEDICAL INFORMATION FILE

Companies are required to maintain employee medical information in its

own file. This file should contain information about medical history, medical evaluations, Americans with Disabilities Act accommodations, workers' compensation claims, Family and Medical Leave Act requests, and any other information that could relate to health and medical history.

• THE INVESTIGATIVE FILE

Investigative notes for serious issues, such as sexual harassment, allegations of theft, and similar conduct matters should not be included in the official personnel file. Instead, these files should be kept separate and access should be limited to only key personnel and HR staff.

• THE SUPERVISOR'S WORKING FILE

The company and HR personnel should remember that supervisors often keep files on personnel, which are most often separate and apart from the official personnel file. These files should be submitted to HR whenever an employee transfers or leaves a department, for proper inclusion or destruction.

• PAYROLL AND RELATED RECORDS

Companies generally maintain payroll and all related information within the separate payroll department records.

How to Stay in Compliance

With so many different laws to abide by and factors to consider, employers need to think carefully about how they can maintain the records they need to find those records when they need them, and destroy the files at the appropriate time.

• WHY PROPER RECORD KEEPING IS IMPORTANT

First and foremost, it is important to remember why record keeping is so critical. In addition to the legal requirements that certain records be maintained for a certain period of time, there are practical considerations as well. Most employment-related lawsuits hinge on company records. If the company does not have time records, discipline forms,

applications, interview notes, pay

records, OSHA 300 logs, or other documents, it is almost impossible to defend against a wage and hour lawsuit, discrimination claim, hiring claim, or other employment-related lawsuit. For example, wage and hour lawsuits under the Fair Labor Standards Act are now the most common employment-related claims. Without proper time records, most employers have virtually no defense.

• CONDUCT AN AUDIT

In today's digital world, even identifying a "record" is not as simple as it used to be. Companies need to understand how all their records can be created and in what format they may be stored. Employers should periodically audit their own practices and procedures in order to ensure that records are properly being kept, stored, and are accessible when needed. Similarly, records that are no longer required to be maintained should be destroyed. If available, they may become evidence against the company. With 2016 just beginning, now is a good time conduct an internal audit of your company's record retention policies and practices.

• IF NECESSARY, UPDATE RECORDS RETENTION POLICIES

Following the company-wide audit, the company should analyze whether its policies and procedures are compliant with state and federal law, as well as whether its policies sufficiently ensure documents are properly retained and accessible. If a company has a need to update its records retention policies, the company should immediately begin that process.

• WORK WITH ALL THE COMPANY'S STAKEHOLDERS

Employee records retention touches on many different departments, including records management, IT,

HR, and legal. Each department should have the opportunity to provide input into the records retention policies, and those policies should reflect each group's concerns and priorities.

Experts such as HR, in-house attorneys, and outside counsel can also help employers understand where their specific vulnerabilities lie. For example, if companies handle hazardous materials or do business with the government it can impact the types of records that need to be kept and for how long.

• PROVIDE TRAINING

While the HR department may have a great deal of responsibility around handling employment records, all supervisors and managers need to understand the company's records retention policies and what they need to do in order to abide by the proper procedures for creating, retaining, archiving, and destroying files. Those who oversee employment records need special training on how to handle and classify records.

Completing and filing paperwork can be a tedious task. But failing to do it properly can open companies up to legal and regulatory liability. That's why it is important for companies to understand their obligations regarding employee record keeping, develop policies that will keep them in compliance, and make sure the rules are followed. ●

Richard D. Alaniz is senior partner at Alaniz Schraeder Linker Farris Mayes, L.L.P., a national labor and employment firm based in Houston. He has been at the forefront of labor and employment law for over thirty years, including stints with the U.S. Department of Labor and the National Labor Relations Board. Rick is a prolific writer on labor and employment law and conducts frequent seminars to client companies and trade associations across the country. Questions about this article, or requests to subscribe to receive Rick's monthly articles, can be addressed to Rick at (281) 833-2200 or alaniz@alaniz-schraeder.com.

A YEAR IN THE LIFE: PAYROLL ACCOUNTANT

How the Gig Economy is Reshaping the Work Week

By Isaac M. O'Bannon, Managing Editor

The 40-hour work week may be alive and well, but it looks nothing like it did a generation ago – at least not if you're part of the growing ranks of people dipping a toe in the on-demand economy.

New data from Intuit Inc. shows that on-demand economy workers average 40.4 hours per week, but rely on three different sources of income to make up their entire paycheck. The most common sources of income are: on-demand work (34 percent), a traditional full or part-time job (30 percent), contracting and consulting (19 percent), and running a business (14 percent).

The new data comes from a study from Intuit Inc. and Emergent Research that examined people working via eleven on-demand economy and online talent marketplace companies. Study participants included: Deliv, Field Nation, Fiverr, HourlyNerd, MBO Partners, OnForce, Uber, Upwork (formerly Elance-oDesk), Visually, Wonolo, and Work Market.

"The on-demand economy is reshaping the way people earn a living, take control of their careers and support their families. From drivers, to designers, to management consultants – people have more opportunities than ever to supplement existing income streams or to take the leap into being their own boss," said Alex Chriss, vice president and general manager of Self-Employed Solutions at Intuit.

"But we must also recognize the shadows that have emerged. The benefits infrastructure of a genera-

tion ago was not built to accommodate the reality of work today. At Intuit, we're committed to building new solutions that deliver certainty and stability for self-employed people who are stitching together different income streams."

On-Demand Work Supplements Existing Income

The study shows that the on-demand economy is playing a unique role in the labor market by providing people with flexible opportunities to augment their existing work:

- **63 percent of on-demand workers indicate that "the primary reason I work in the on-demand economy is to supplement my income."**

Other primary reasons for working in the on-demand economy include:

- **"Creating and controlling my schedule" (46 percent)**
- **"A desire for greater work/life flexibility" (35 percent)**
- **"Being my own boss" (32 percent)**
- **Only 11 percent reported turning to on-demand work "because of an inability to find a job."**

High Satisfaction With On-Demand Work

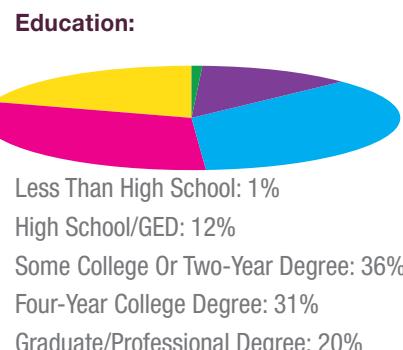
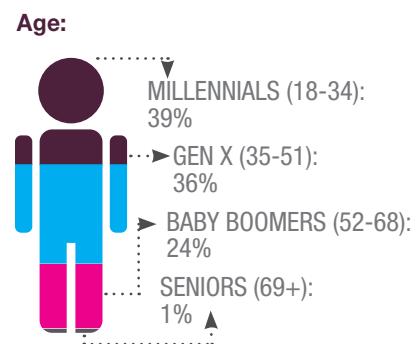
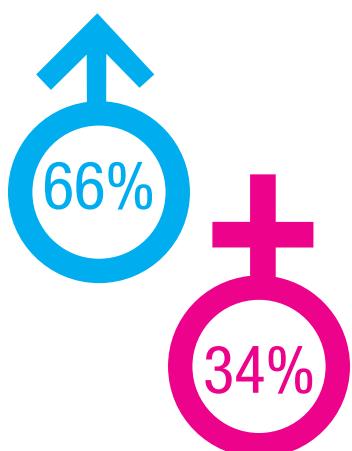
The study found that most people working in the on-demand economy are satisfied, key challenges focus on finding enough predictable work.

- 91 percent of people working on-demand jobs report that they like controlling decisions about where, when and how they work.
- 70 percent of on-demand workers are satisfied with their work arrangement.
- On-demand workers are concerned with finding steady income, and cited the following challenges:
 - Getting enough work (57 percent)
 - Not enough predictable income (50 percent)
 - Getting paid the amount I feel I deserve (41 percent)
 - Lack of job security (22 percent)

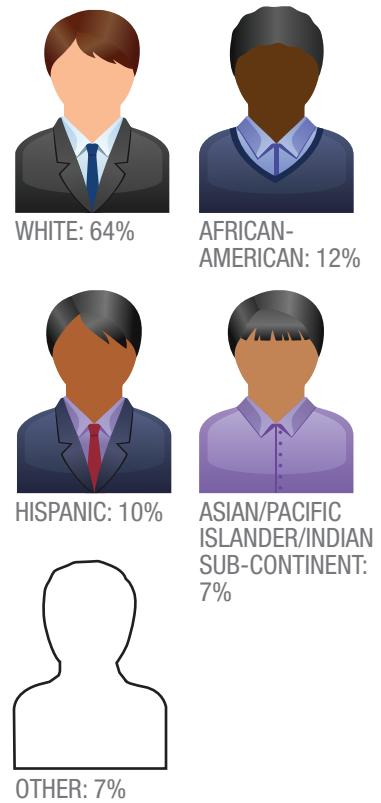
On-Demand Workforce Demographics

People working in the on-demand economy are well represented across millennial, Gen X and Baby Boomer generations. The vast majority are well educated, and men outnumber women.

Gender:



Ethnicity:



IRS Warns Payroll and HR Pros of W-2 Scams

By Isaac M. O'Bannon, Managing Editor

The Internal Revenue Service has issued an alert to payroll and human resources professionals to beware of an emerging phishing email scheme that purports to be from company executives and requests personal information on employees.

The IRS has learned this scheme – part of the surge in phishing emails seen this year – already has claimed several victims as payroll and human resources offices mistakenly email payroll data including Forms W-2 that contain Social Security numbers and other personally identifiable information to cybercriminals posing as company executives.

"This is a new twist on an old scheme using the cover of the tax season and W-2 filings to try tricking people into sharing personal data. Now the criminals are focusing their schemes on company payroll departments," said IRS Commissioner John Koskinen. "If your CEO appears to be emailing you for a list of company employees, check it out before you respond. Everyone has a responsibility to remain diligent about confirming the identity of people requesting personal information about employees."

IRS Criminal Investigation already is reviewing several cases in which people have been tricked into sharing SSNs with what turned out to be cybercriminals. Criminals using personal information stolen elsewhere seek to monetize data, including by filing fraudulent tax returns for refunds.

This phishing variation is known as a "spoofing" email. It will contain, for example, the actual name of the company chief executive officer. In this variation, the "CEO" sends an email to a company payroll office employee and requests a list of employees and information including SSNs.

The following are some of the details contained in the e-mails:

- Kindly send me the individual 2015 W-2 (PDF) and earnings summary of all W-2 of our company staff for a quick review.
- Can you send me the updated list of employees with full details (Name, Social Security Number, Date of Birth, Home Address, Salary) as at 2/2/2016.
- I want you to send me the list of W-2 copy of employees wage and tax statement for 2015, I need them in PDF file type, you can send it as an attachment. Kindly prepare the lists and email them to me asap.

The IRS recently renewed a wider consumer alert for e-mail schemes after seeing an approximate 400 percent surge in phishing and malware incidents so far this tax season and other reports of scams targeting others in a wider tax community.



The emails are designed to trick taxpayers into thinking these are official communications from the IRS or others in the tax industry, including tax software companies. The phishing schemes can ask taxpayers about a wide range of topics. E-mails can seek information related to refunds, filing status, confirming personal information, ordering transcripts and verifying PIN information.

The IRS, state tax agencies and tax industry are engaged in a public awareness campaign – Taxes. Security. Together. – to encourage everyone to do more to protect personal, financial and tax data. See [IRS.gov/taxessecuritytogether](http://irs.gov/taxessecuritytogether) or IRS Publication 4524 for additional steps you can take to protect yourself. ●

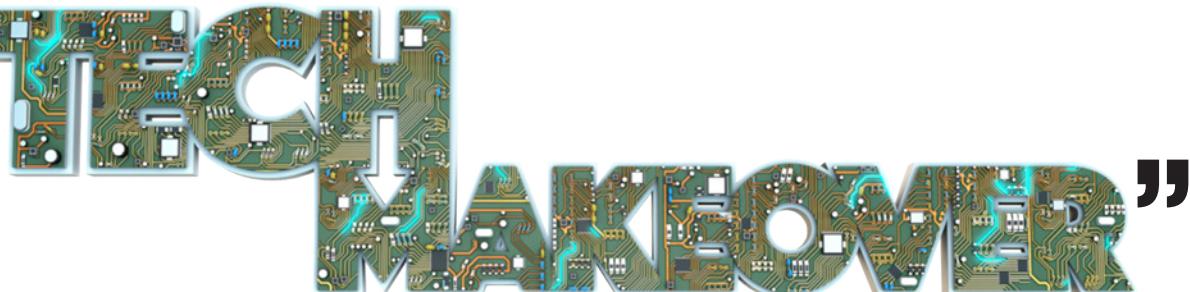
A vertical advertisement for ADP. At the top is a photo of a smiling woman with short grey hair. Below her is the text '#helloworld' in a purple box. Underneath is the slogan 'Practice made perfect.' followed by a paragraph of text. To the right is another paragraph of text. At the bottom is the ADP logo and the tagline 'A more human resource.'

You want to be more to your clients, and we want to offer you the flexibility you deserve. You can process payroll yourself using our proprietary cloud-based solution, refer clients directly to give your clients access to leading payroll and HR solutions, or even cash out of your existing payroll business to focus on what matters most to your firm. See how ADP® can provide a more human resource to your firm and your clients: adp.com/cpaprograms.

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It's Time for a "Tech Makeover,"



A new reality web series shines a spotlight on the power of QuickBooks' ecosystem and how it can transform a small business. The series is comprised of 10 mini-episodes, each about 10 minutes in length and documents the transformation of Spirits on Bourbon under the leadership of Patricia Hendrix, a QuickBooks ProAdvisor and frequent partner of Woodard Consulting, the firm behind the series.

Joe Woodard, head of Woodard Consulting, wanted to tell the story of the thousands of QuickBooks ProAdvisors who support small business owners and help them leverage technology for their success, by showcasing how a consulting service can improve the lives of a small business with the right technology and information.

Viewers may remember Spirits on Bourbon and its owners, Steve Smith and Brad Bohannan, from "Bar Rescue" on Spike TV with host Jon Taffer. Taffer was the keynote speaker at Woodard's annual accounting technology conference, Scaling New Heights 2015 and Woodard invited Bohannan and Smith on stage to talk with Taffer about their transformation. Impressed with the relationship between Taffer and the owners of Spirits on Bourbon, Woodard decided to continue the transformation that was started on "Bar Rescue."

Taffer had managed to successfully turn Spirits on Bourbon around, but the transformation was not complete. There was more work to be done to help the bar run more efficiently and profitably, including upgrading its current systems. The new software

that was implemented during "Tech Makeover" will improve management capabilities for the bar owners while making it easier for them to share the necessary information with their CPA.

Moving forward, Woodard wanted someone that could continue the work who Taffer had already started. The web series was sure to be a high-profile engagement and he needed someone who would be successful and professional. Insert Hendrix, a tightly aligned Woodard Consulting partner with 20 years of experience.

"Hendrix has a proven track record, and she's certified on all of the technologies that were deployed. "Every referral we've sent her way, she's done an amazing job with, so naturally, it made her a good fit for the series and for Spirits on Bourbon. She doesn't know how to fail," said Woodard.

The second part of Spirit on Bourbon's transformation actually began during Scaling New Heights. Woodard sent analysts to the bar to get an idea of what the bar needed to get to the next level. The team walked through the bar and interviewed team members to get a better feel of where the bar was and what it needed.

Once they were on site, Hendrix decided that the first step was to put in a powerful wireless system to get Spirits on Bourbon working efficiently in the Cloud. Once they had the system in place, the bar moved to QuickBooks Online Accountant. The bar previously used QuickBooks Desktop, but there was a lot of time wasted waiting for Bohannan, Smith and their accountant to enter information. As a result, it could take almost a month for Bohannan and Smith to get updated information. By moving to QuickBooks Online Accountant, their accountant can work anytime without waiting for information. Bohannan and Smith are able to see their accountant's work in real-time. As an added bonus, Hendrix worked out an agreement for their CPA to update everything on a weekly basis.

All of the solutions that were deployed integrate with QuickBooks Online Accountant, eliminating the need for double entry. Hendrix transitioned Spirits on Bourbon to QuickBooks Point of Sale, powered by Revel Systems. Data from POS, such as the End-of-Day Summary, is automatically updated and entered

into QuickBooks Online, creating a daily information feed. She also moved the bar onto Intuit Payments, which automatically reconciles payments with their merchant account. She introduced a new scheduling software, When I Work, to allow employees to manage their schedules from their phones and Neat to help keep Bohannan and Smith more organized.

"It's not just about QuickBooks Point of Sale and process management. It's about exemplifying QuickBooks Online as a hub of information in that every technology talks to QuickBooks Online directly – and sometimes to each other through QuickBooks. It becomes more than just a way to enter information and balance accounts. It's about the whole QuickBooks ecosystem – Intuit, the small business, Intuit's developer partners. And, 'Tech Makeover' really showcases this," said Woodard.

From beginning to end, things moved uniquely fast: filming for the entire first season took place in the week between Christmas and the start of the Mardi Gras season, both of which are major holidays in New Orleans. In order to minimize downtime for the business and account for filming logistics, Hendrix and Woodard needed to implement the entire induction in a one-week period. ●

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CRM Systems for Accounting Firms

By John Higgins

Although CRM usually stands for "Customer Relationship Management," in the accounting profession, we prefer the term "client" over "customer." When focused on the needs of an accounting firm, these systems can offer a centralized location for tracking all communications with all clients, as well as with prospects and other new client generating activities.

While some may think that their Outlook or other email system offers the same basic tools as a CRM system, this is far from accurate. While Outlook and the others do offer varying degrees of additional management functions, dedicated CRM systems track much more than just email, offering tools for managing and tracking phone calls, voice messages, text messages and notes, as well as client documents that have been digitized. Additional tools found in some systems include advanced practice management and workflow optimization controls.

The primary goal, however, is to centralize and streamline the management of client outreach and contacts, replacing antiquated or separate systems, such as phone call notes, note pads and spreadsheets.

Although I don't consider Outlook to be a full CRM system, it does offer benefits above a basic client roster, and since it is used by a vast majority of professionals, we've included it in this article. At the least, it will allow

users to benchmark their current system and see if they are utilizing Outlook fully.

So let's take a look at what the market has to offer. These are the CRM systems included in this review:

- CCH iFirm
- Microsoft Office 365 Outlook
- Office Tools WorkSpace
- Results CRM
- Zoho CRM

For each solution we have included information on the usability of the program, key features and functions, options for customization, integration tools, and pricing. ■

For full reviews, go to
www.cpapracticeadvisor.com/12178117



John Higgins, CPA.CITP is the co-owner of CPA Crossings LLC. He is a strategic technology advisor to accountants and tax preparers on workflow automation, cloud accounting and other applications of technology to increase productivity and profitability. John has recently launched his firm's new Cloud Accounting Learning Center. Visit his web site at www.cpacrossings.com for more information.

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Why Are Products “Sometimes” Taxable?

By Gail Cole

Just when you thought you had a handle on the rules for taxing goods and services, you come face to face with the new compliance bully on the block: “sometimes taxable.” Businesses must correctly deal with these sometimes exempt and sometimes subject to sales tax products and services or suffer the consequences. Knowing when tax applies to “sometimes taxable” goods and services is essential to successful tax compliance – but it’s not always so easy to discern.

The sale of most tangible personal property is taxable in the 45 states (plus the District of Columbia) that levy sales tax. Services, once insulated from transaction tax pain, are increasingly subject to tax as states respond to the growing service-based economy. If expanding sales tax to numerous services allows states to capture more revenue, it also makes sales tax compliance more complex for businesses.

Common triggers

Goods and services are “sometimes taxable” for a variety of reasons, including but not limited to:

- Method of delivery
- Sales tax holidays
- Type of transaction: B2B or B2C

Sales tax rules always vary by state. With “sometimes taxable” goods and services, the key to determining taxability is often the interplay between the product/service and the trigger. Determining taxability is the first step towards sales and use tax compliance.

Common products and services

While in theory any good or service could be “sometimes taxable,” some are more likely to fall into this category than others. Common “sometimes taxable” items include:

- Apparel and footwear
- Books

- Electronics
- Food
- Sporting Goods
- Music and video

Apparel and footwear

Clothing is subject to sales tax in the majority of states that have the tax, although the laws can be capricious. For example, New York state sales tax does not apply to clothing and footwear sold for less than \$110 per item or pair, and local tax may or may not apply. That’s “sometimes taxable” with a twist.

In addition, 18 states provided tax-free periods for qualifying apparel and footwear in 2015. Fourteen states are providing them in 2016, and several more have sales tax holidays under consideration. Each state has its own list of qualifying items and conditions for exemption. Whether they last a day, a weekend, or a week, sales tax holidays can create a sales tax compliance nightmare for businesses that sell into multiple taxing jurisdictions.

Food

Food is often exempt when unprepared but taxable when prepared, or exempt if a business doesn’t provide seating and taxable if it does. In New York, for example, a bagel sold by quantity is exempt whether whole or sliced, but a bagel that is sliced, toasted

and served with cream cheese or butter is taxable.

The method of payment may also impact food taxability. Candy, sandwiches and soft drinks are generally taxable in New York but are exempt when purchased with food stamps. Convenience stores, those special blends of cafeteria, fast food, and grocery store, are particularly susceptible to the tax pain of “sometimes taxable” food.



ment tax on July 1, 2015 but litigation is underway and the fate of the tax is uncertain.

The sales tax pain point for sellers of digital goods and services is likely to grow. Approximately half of the states currently apply sales tax to digital books, downloaded music and ringtones. If Kentucky is any indication (and it is), clarifying laws just add to the confusion.

Always prepared

When it comes to sales and use tax, businesses dealing in “sometimes taxable” goods and services must always be prepared especially if you sell via multiple channels or in multiple states. A need for sales and use tax revenue is motivating states to broaden sales tax laws in numerous ways, from expanding the tax laws to cover services to capturing revenue from remote sellers to tapping into new digital markets. This, in turn, could change or add to your tax obligations.

Trying to manage this process manually or with built-in basic tax functionality is risky. This is where having tax automation software can be beneficial. Avalara AvaTax helps businesses of all sizes deal with “sometimes taxable” goods and services. AvaTax works in your existing business systems to transfer tax data for each jurisdiction instantly and apply the right rates, rules and exemptions to every transaction. So you’ll never have to worry about being only sometimes right about sometimes taxable. ●

The Sticky Business of Excise and Sales Tax Requirements

By Gail Cole

Many industries find themselves with a unique tax conundrum ... they are required to calculate and file both sales and excise taxes to run their day-to-day business. So, what's the big deal?

The thing is – excise taxes are typically based on the volume sold for a specified unit of measurement, while sales tax is a percentage (ad valorem) tax based on the price of a good or service. Additionally, excise taxes often have many more variables that are used to determine the tax rate. Let's look at fuel as an example, the position in the supply chain where the transaction takes place, the origin of the fuel and the licenses held by the parties involved all play a part in the amount of excise tax due.

Sales tax calculation has different challenges. The same product can have a different tax rate, or no sales tax obligations at all, from one street

to the next based on jurisdictional boundaries. For example, in some states like New York, propane and electricity that is sold for use in a commercial setting is charged the state sales tax, however if these products/services are sold for residential use, state sales tax does not apply, but county, city and SPD (special purpose districts) sale taxes are charged. Believe it or not, some states create special purpose tax districts for the sole purpose of taxing specific products or services. These districts are most often created around schools and hospitals.

Often sales taxes must be calculated as a "gross receipts tax," meaning

that the tax must be calculated on the total of the product and the excise taxes collected. This puts an extra burden on the tax calculation process, since excise and sales taxes can't be calculated independently. The excise tax must be determined and calculated first, then the result added to the product price to create the basis for the subsequent sales tax calculation.

Industries like propane distributors, electricity and natural gas providers, home heating oil distributors, tobacco wholesalers, and equipment rental businesses are faced with the challenge of calculating both excise and sales tax correctly in order to achieve tax compliance.

Now let's answer our original question – so, what's the big deal?

To be able to accurately calculate both tax types, companies must be able to pinpoint sales tax rates at a specific point on a map as well as keep up with all of the rates and rules of the excise taxes they owe. This is no task. Does your business have the tools to achieve tax compliance today? ●



Excise Tax - Handy Links

» IRS General Summary
www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Excise-Tax

IRS Excise Tax Forms:

» Form 2290 Heavy Highway Vehicle Use Tax
www.irs.gov/uac/About-Form-2290

» Form 730: Monthly Return for Wagers
www.irs.gov/uac/Form-730,-Monthly-Tax-Return-for-Wagers

» Form II-C: Occupational Tax and Registration Return for Wagering
www.irs.gov/uac/Form-II-C,-Occupational-Tax-and-Registration-Return-for-Wagering

» Form 720: Quarterly Federal Excise Tax Return
www.irs.gov/uac/Form-720,-Quarterly-Federal-Excise-Tax-Return

State Excise Taxes:

» Gasoline
taxfoundation.org/blog/how-high-are-gas-taxes-your-state

» Cigarettes
www.tobaccofreekids.org/research/factsheets/pdf/0097.pdf

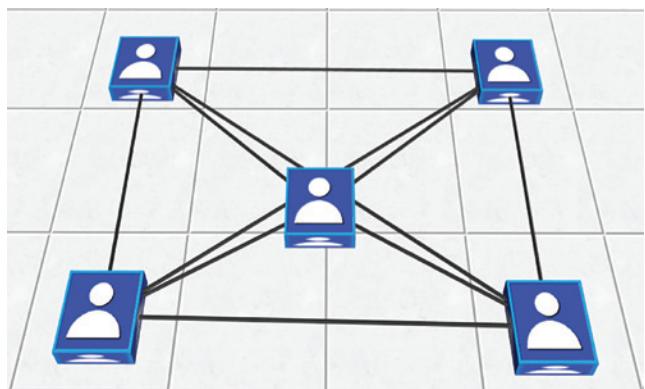
» Liquor
taxfoundation.org/blog/map-state-spirits-excise-tax-rates-2015

» Wine
www.wineinstitute.org/files/State%20Wine%20Excise%20Tax%20Rates.pdf

» Beer
www.brewersassociation.org/government-affairs/laws/state-excise-tax-rates/

Gail Cole is a sales tax expert with Avalara who has a penchant for digging through the depths of BOE sites and discovering and reporting rate changes across the country.

The People You Meet & The Books You Read



If you look around our profession at the most successful individuals, they all have two things in common: They are well connected and are lifelong readers. The late author and speaker, Charlie "Tremendous" Jones, used to always say, "You will be the same five years from today except for the people you meet and the books you read." Thirty years ago, this simple saying had a dramatic influence on our founder, L. Gary Boomer, and it still drives our culture at Boomer Consulting, Inc. Connecting with the right people and continual reading will have a dramatic impact on your success – personally and as a firm.

What You Don't Know You Don't Know

It's those things in our blind spot – what we don't know that we don't know - that usually cost us the most



Jim Boomer is a shareholder and the CIO for Boomer Consulting, Inc. He is the director of the Boomer Technology Circles™ and an expert on managing technology within an accounting firm. He also serves as a strategic planning and technology consultant and firm adviser in the areas of performance and risk management. In addition, Jim is leading a new program, The Producer Circle, in collaboration with CPA2BIZ and the AICPA. jim.boomer@cpapracticeadvisor.com

time and money. It's impossible to take action on something about which you are unaware or uninformed. It's also impossible for a single person, or even an organization, to be aware and informed about everything. This is why we have to expand our reach through relationships and knowledge.

Join a Peer Network

Keeping pace with the changing times can be difficult, especially if you don't look outside your own organization for new ideas and best practices. Joining a peer community can push you beyond the limits of your own organization and bring in fresh perspectives. At times it can be frustrating when you learn you are lagging behind, but it can also be very rewarding to learn your firm is on the right path, or even leading the pack. The leading benefits include:

- Learning in a non-competitive environment
- Getting advice and expertise from peers experiencing similar issues
- Gaining confidence your firm is making the correct decisions
- Discovering new ideas and avoiding pitfalls
- Setting goals, planning for success and being held accountable

- Building trusted, personal and professional relationships
- Benchmarking firm performance against other leading firms
- Strengthening alignment between firm vision and functional units like IT, Marketing, etc.

Add an Outside Perspective

Another beneficial strategy is to invite an outsider to sit on internal committees. The presence of a third party at committee meetings can provide several benefits.

Provide a different perspective –

An outsider is not biased by working in the firm every day. They offer different experiences and knowledge that can be leveraged in the decision making process.

You will be the same
5 years from today
except for the people
you meet and the
books you read.
Charlie "Tremendous" Jones

- **Less likely to change/cancel meetings** – It's often easier to inconvenience our own team members by canceling or rescheduling a meeting. However, when someone from outside the firm is involved, the temptation to do this is minimized.

- **More likely to stay on the agenda**

– Along the same lines as not changing or cancelling meetings, committee members will be more averse to wasting the time of an outsider. This leads to a meeting that stays on the agenda and thus, on time.

- **Attendance by the right people (MP, CIO, management committee)** –

The committee's level of commitment also naturally increases when a third party is involved. They are often influenced by the fact that this person made the effort to attend and will hold themselves accountable to do so as well. Additionally, depending on who the outsider is, they might be a draw for firm leadership to attend.

Read, Read, Read

As I mentioned in the beginning of this column, there is a direct correlation between reading and success in all aspects of life. Much like a network of trusted peers, books provide new perspectives and ideas that impact how you think about challenges/solutions. The more you can get in the habit of picking up a book instead of the remote, the more you'll broaden your horizons and be prepared to capitalize on opportunities to be successful. I'd also encourage you to think beyond yourself and foster a reading culture throughout the firm.

The more you tap into the immense brain trust that exists outside yourself and your organization, the more access you'll have to knowledge and resources. And it will set you and your firm up for continued success. ●

5 Reasons Accounting Firms Should Have a FORMAL MENTORING PROGRAM

By Maureen Schwartz

Prior to the recession, young leader training and formal mentoring programs to support recruitment and retention were all the rage. Well, mentoring is more critical than ever, but for different reasons and in slightly different forms. BKR International members cite five benefits of mentoring and why it's important to your firm and the profession to do it consistently.

1 Risk Mitigation

Because CPA firms are at risk for legal claims due to the nature of their work, a formal mentoring plan can be a risk mitigator as well as a benefit to employees for career development.

Mentors can provide guidance on proper communication and document retention relevant to client engagements. You don't want, for example, a staff member texting another staff member about client work or discussing clients outside the office at lunch. Mentors can share firm policies, but also provide professional etiquette tips.

In the process, mentors can discover any issues mentees may be having on engagements. Handling these discussions in a comfortable, confidential manner can lead to proactive training and management of service issues before there is a client or legal problem.

2 Retention

One of the primary reasons that employees cite for leaving a firm is "lack of clear advancement opportunities." Most successful accountants want to keep learning and advancing in their careers. A percep-

tion that their position is a dead-end is a recipe for turnover.

A formal mentoring program signals to current employees and candidates that your firm is committed to their growth. A program that is consistently managed with good mentor/mentee match-ups sends an even stronger signal of commitment.

3 Client Service

Mentorship is another avenue for passing on client service standards and introducing more staff to a client relationship. For example, the mentor can discuss common client situations and ask the mentee how he or she would respond to the client's request or concern. They can discuss the mentee's positive approaches as well as areas to improve client service.

As a follow-up, mentors could assign their mentees to an actual client service request or question and guide them through a communications process that they can build on for future client interactions. If this is starting to sound like a lot of time and energy, it is. Quality mentoring requires full commitment. The most successful mentors possess

management, leadership, coaching and counseling skills to develop a skilled and confident team.

Context

Here is another reason mentorship is so critical. A partner who leaves the firm without passing on vital historic context of client relationships, processes or deliverables creates a brain drain on the firm. It is difficult to recover from brain drain in a results-focused and fast-paced service environment.

A formal mentorship program should be designed to capture the collective wisdom of the firm from its true leaders. You want to pass on advanced technical skills, but also wisdom on what it takes to be a great advisor as well as soft skills like client rapport.

Culture

In the end, mentorship is about providing a sense of belonging and cultural engagement throughout the team. Everyone wants to contribute to the primary goals of the firm. Mentors can help mentees understand how to make a difference and create a great career at your firm.

In fact, mentors model what that looks like. ●

Maureen Schwartz is the Executive Director of BKR International, one of the top global accounting associations, representing the combined strength and market exclusivity of more than 160 independent accounting and business advisory firms in over 500 offices and 80 countries. To learn more, visit www.bkr.com.