The Top 100 Most Influential People

The thought leaders and change-makers who are shaping accounting
Who’s making a difference in accounting?

By Daniel Hood

Influence is ephemeral — it waxes and wanes. Some people are briefly influential, riding the wave of a particular trend, while even those who wield influence over the decades will find that the depth of that influence varies significantly from year to year.

This year’s list of the Top 100 Most Influential People in Accounting reflects that truth in a number of different ways. To start, one of the key emerging trends in the field revolves around the role of technology in transforming the profession — and that trend has both made newly arrived vendors and thought leaders influential, but also renewed and deepened the influence of those who have been focused on tech for years.

At the same time, the last few years have seen a sudden resurgence of interest in and innovation around the audit function, which has also created a new cadre of influencers, and raised the profile of those who’ve been important in the attest sphere for years.

Looking at change on another front, you may notice that the listings are somewhat different this year. Rather than attempt to present an entire biographical history, we’ve highlighted just a few facts about each member of the T100, including their favorite book, and the alternate career they would most likely have pursued if they hadn’t taken up their current position of influence.

Candidates for the T100 also shared the biggest obstacles they’ve faced in their careers, as well as the achievements they’re most proud of; those are also available online.

With all that in mind, we’re proud to present the 2019 Top 100 Most Influential People in Accounting. Enjoy!

Joe Adams
Managing partner and CEO, RSM US

As the head of the fifth-largest accounting firm in the U.S. since 2011, Adams is in a perfect position to judge and then address the challenges facing firms. The two he’s most focused on are the staffing crisis and the need for innovation, and he’s proactively leading his firm in both areas — often at the same time, as with RSM’s CEO Innovation Fund, which has a war chest of $5 million to empower employees to pursue exciting new ideas.

Born: Chicago, 1955
College: DePaul University (bachelor’s and MBA)
First full-time job: Audit associate, McGladrey & Pullen
Favorite book: “The Speed of Trust”
Alternate career: Sportscaster

Alan Anderson
President and founder, Accountability Plus

Spurred by the conviction that the traditional audit has a shorter shelf life than many believe, Anderson is working hard on a number of fronts to create a platform for change to move auditors toward the real-time, technology-enabled audit he sees coming down the pike. To start, his firm Accountability Plus consults with individual firms to restructure their audit processes, and then on a broader level, he’s working on large-scale projects — like the American Institute of CPAs’ OnPoint Prep Camp and Review tool and its Data Analytics Initiative with Rutgers — to set the stage long-term.

Born: Canby, Minnesota, 1955
College: Southwest State University
First full-time job: Staff accountant, McGladrey Hendrickson (now RSM)
Favorite book: “Possible Minds: 25 Ways of Looking at AI”
Alternate career: Something technology-related

Solon Angel
Founder, MindBridge Ai

Angel founded MindBridge Ai in 2015, with a seeser’s insight into how important artificial intelligence would become to the accounting profession — specifically audit — in just a few years. A true advocate for AI in the profession, Angel’s company has played an important part in what is now the inevitable sea change in audit.

Born: Salvador, Bahia, Brazil, 1982
College: EMLV (master’s); Carleton University (master’s)
First full-time job: RMA country manager for France, AMD UK
Favorite books: “Foundation” and Brandel’s “History of Civilizations”
Alternate career: Marine biology or competitive sailing

Ron Baker
Founder, Verasage Institute

From being the father of the movement to kill the billable hour, Baker has become its grandfather, teaching a generation of consultants and proselytizers who are transplanting his message that time isn’t the right way to measure value throughout the profession, and beyond. That’s not to say he’s still in the trenches himself; he definitely is, in his consulting work, through the highly successful “The Soul of Enterprise” radio show he co-hosts with Ed Kless, and not least as chief value officer at Top 25 Firm Armanino where he’s making his philosophy a concrete reality.

Born: Santa Rosa, California, 1962
College: San Francisco State University; Disney University and Cato University (postgraduate)
First full-time job: Staff accountant, Peat Marwick Mitchell
Favorite book: “In the First Circle"
Alternate career: Economics

August Aquila
CEO, Aquila Global Advisors

Accountability is one major key to a successful accounting firm, and one key to accountability is tying it to compensation. That’s where Aquila comes in, as one of the foremost thinkers in the area and the author of one of his chief texts, “Compensation as a Strategic Asset.” He’s also a major consultant in firm mergers and acquisitions, having been involved in hundreds of deals over his career.

Born: Chicago, 1946
College: DePaul University (BA and MBA); Indiana University (Ph.D)
First full-time job: Director of development, DePaul University
Favorite books: “Sapiens: A Brief History of Humankind” and “Don Quixote”
Alternate career: University teaching

Erik Asgeirsson
President and CEO, CPA.com

While it has been a long time since Asgeirsson was a Peace Corps volunteer in Tanzania, it’s not all that hard to see parallels with his role at CPA.com. In both cases he is helping people develop the tools and learn the skills they need to move into the future. Now, of course, it’s all about CAS, the next-generation of audit tools that CPA.com is pioneering, and the adoption of technology across the profession as a whole — but the focus on the future remains the same, whether it’s in the cloud or Southeast Africa.

Born: Falmouth, Massachusetts, 1968
College: George Washington University (BS); New York University Stern School of Business (MBA)
First full-time job: Operations manager, AT&T
Favorite book: “Walden”

Joanne Barry
Executive director and CEO, NYSSCPA

As head of one of the country’s largest state societies, Barry sees a need to “force discomfort and disruptive thought” on the profession to get it to come to grips with a technology-driven future in which most of the work it currently does will be displaced. To that end, she’s working on an education process of “proactive transformation” that aims to expose her members to the trends and prepare them for that future.

Born: Jersey City, N.J.
College: Montclair State University (BA English/journalism); New School for Social Research (MS urban policy and not-for-profit management)
First full-time job: Public relations assistant, New York City School Volunteer Program Inc.
Alternate career: Family law attorney

Michael Bernard
Chief tax officer — transaction tax, Vertex Inc.

As chief tax officer at Vertex, Bernard plays a critical role in making sure all those retailers are up to date on the shifting ramifications of the Wayfair ruling in jurisdictions across the country — and, through the company’s partnership with CPA.com, that accountants and tax pros are ready to help their clients with the latest tools and information.

Born: Marysville, Kansas, 1959
College: Creighton University (BS BA, accounting and finance); Creighton University School of Law (J.D)
First full-time job: State tax analyst, Peter Kiewit and Sons Inc.
A supplement to Accounting Today: Top 100 People

Alternate career: A grain farmer, raising cattle

Wayne Berson
CEO, BDO USA, LLP
Since taking the helm seven years ago, Berson’s goal has been to turn BDO into a “21st century powerhouse,” and he continues to do just that, through ambitious investments in M&A, technology, upskilling the firm’s workforce, and more.
Born: Cape Town, South Africa, 1961
College: University of Cape Town (bachelor’s); University of South Africa (graduate)
First full-time job: Audit staff, Mazzars (Cape Town, South Africa)
Alternate career: Pilot

Chandra and Sharada Bhanasali
Co-founders, AccountantsWorld
There aren’t many double acts in accounting, but it’s hard to ignore the impact the Bhanasalis have made together, building a company that pioneered the use of the cloud to benefit accountants in firms of all sizes, and is now working to make them ever-more valuable to their clients.

Chandra Bhanasali
Born: Jodhpur, India, 1947
College: University of Buffalo
First full-time job: Engineer, Perkin Elmer
Favorite book: John Dean’s “Measure What Matters”
Alternate career: Research

Sharada Bhanasali
Born: Jodhpur, India, 1951
College: University of Buffalo
First full-time job: Co-founder, Microvision Software
Alternate career: Mathematician

Ken Bishop
President and CEO, NASBA
Bishop always keeps a weather eye out for major issues that will affect both public accounting and the public at large, and the most concerned about now is the growing national movement to deregulate accounting and loosen or eliminate the licensing requirements that underpin the profession.
Born: Mexico, Missouri, 1951
College: University of Missouri (BA education, MS criminal justice); Harvard University (Executive management)
First full-time job: Clerk, Kroger
Alternate career: Law

L. Gary Boomer
Visionary & strategist, Boomer Consulting Inc.
Everything you need to know about Boomer is right there in the first word of his title: visionary. He grasped the central role of technology in accounting practices long before most of the rest of us, and has been working tirelessly ever since to prepare anyone who would listen.
Born: Portis, Kansas, 1945
College: Kansas State University (BS, MAcc)
First full-time job: Staff accountant, Peat Marwick Mitchell
Favorite book: “How We Got to Now: Six Innovations That Made the Modern World”

Jim Boomer
CEO, Boomer Consulting Inc.
Boomer has engineered his consulting firm’s transformation from a single face and a single focus on technology’s role in the future of accounting, to a powerhouse stable of advisors and experts who help countless accountants build their own future in multiple ways.
Born: Manhattan, Kansas, 1976
College: Kansas State University (BS accounting/MIS); University of Texas at Austin (MBA marketing/entrepreneurship)
First full-time job: Senior consultant, Arthur Andersen Business Consulting
Alternate career: High tech or medicine

Dawn Brolin
Executive vice president of business development and compliance, Powerful Accounting
Powered by Out of the Box Technology
To her longstanding advocacy for technology in the practice of accounting, Brolin has added a passion for the role of the trusted advisor in preventing and detecting fraud, whether digital or analog — and the profession’s responsibility to do more to keep their clients safe.
Born: Jersey City, N.J., 1964
College: Kean University
First full-time job: Staff level I, WithumSmith&Brown
Favorite book: “Good to Great”

Sue Coffey
Executive vice president of public practice, AICPA
Long a major figure at the institute, Coffey has an even higher profile of late, as she helps lead one of its most ambitious and farthest-reaching initiatives ever: the creation of the Dynamic Audit Solution, and its concomitant reimagining of this core service.
College: Fairfield University
First full-time job: Audit and accounting, PricewaterhouseCoopers
Favorite book: “Good to Great”
Alternate career: Counseling

Kevin Dancey
CEO, International Federation of Accountants
Dancey is relatively new to IFAC — he took over the group in January of this year — but he’s no stranger to accounting, having run CPA Canada and a predecessor group for a decade. That experience, along with his tenures in practice and government, will stand him in good stead as he looks to speak out as “the global voice of the profession.”
Born: Oshawa, Ontario, 1950
College: McMaster University
First full-time job: Research associate, Economics Department, McMaster University
Favorite book: “Pillars of the Earth”
Alternate career: Academia

Sarah Dobek
President and founder, Inovatus Consulting
Dobek is in a couple of unique positions that amplify her influence. As a sought-after consultant and as president of an internationally affiliated association, CPAsNet, she has tremendous visibility into the daily challenges faced by firms, and an opportunity to bring her deep expertise to bear to help them overcome those challenges.
Born: Dallas, 1981
College: Purdue University
First full-time job: Marketing coordinator, John R. Waters & Co.
Favorite book: “Never Eat Alone”
Alternate career: Teaching at the collegiate level

Bob Dohrer
Chief auditor, AICPA
Even as the institute moves to build the audit technology of tomorrow, Dohrer is working to make sure that auditing and accounting standards keep up with the rapid pace of technological change — and make the most of it.
Born: Milbank, S.D., 1960
College: Black Hills State University (BS accounting); University of South Dakota (MPA)
First full-time job: Entry level, RSM/McGladrey
Favorite books: The Jack Reacher series
Alternate career: Fighter pilot

Lynne Doughtie
Chairman and CEO, KPMG
Doughtie has focused her Big Four firm on technology and innovation since she became CEO in 2015, and one major result of that will come to fruition in January of 2020: the opening of KPMG Lakehouse, a 55-acre learning, development and innovation facility in Florida that will host as many as 800
professionals a week and is expected to offer more than 1 million hours of in-person professional development within a year.
Born: Richmond, Virginia, 1962
College: Virginia Tech
First full-time job: Assistant accountant, KPMG

William Duhneke
Chair, PCAOB
Duhneke's first year on the job was one of transition, reorganization and rebuilding, as he built a new board, aimed to fill a number of major positions, and evaluated the PCAOB’s technology, inspection processes and more. Now he’s poised to move the overseer forward, which is crucial as the auditing profession itself is moving forward on a number of fronts.
Born: Wisconsin, 1963
College: University of Wisconsin at Madison (BA); Catholic University Columbus School of Law (JD)
First full-time job: U.S. Navy

Kimberly Ellison-Taylor
Executive director – finance thought leadership, Oracle, Cloud Business Group
Accounting can have few greater or more infectiously enthusiastic public faces than Ellison-Taylor, who promotes the field to students from elementary school to college — and then turns to those who’ve already joined the profession to urge them to transform themselves and their organizations.
Born: Richmond, Virginia, 1962
College: University of Maryland Baltimore County (IS management); Loyola University (MBA decision science); Community College of Baltimore County (public accounting certificate); Carnegie Mellon University (MS IT)
First full-time job: Computer specialist, NASA Goddard Space Flight Center
Favorite books: The Harry Potter series; “Outliers” and “The Tipping Point”
Alternate career: Writing

John Garrett
Consultant, comedian and speaker
Garrett calls himself a thought provocateur and a recovering CPA, but what the Emmy nominee may do best is champion “the human side” of accounting, consulting with firms on developing better cultures, shining a light on accountants’ rich lives outside of work through the more than 300 episodes of his podcast, and sharing his message of personal authenticity with over 10,000 people in the profession over the past two years.
Born: Little Rock, Arkansas, 1976
College: University of Notre Dame
First full-time job: Advisory services staff, PwC
Favorite book: “The War of Art”
Alternate career: Astronaut

J. Russell George
Treasury Inspector General for Tax Administration
George may not have quite as high a profile personally these days, but the organization he leads continues to produce a steady stream of in-depth audits that blame, praise or otherwise evaluate every aspect of the Internal Revenue Service.
Born: New York City
College: Howard University (BA); Harvard University Law School (JD)
First full-time job: Assistant district attorney, Queens County District Attorney’s Office

Hector Garcia
CEO, Quick Bookkeeping & Accounting
Garcia runs a cutting-edge practice — he’s in the cloud, into value pricing and digital marketing, and committed to work-life balance — but that’s not why he’s influential: That comes from how he’s using YouTube videos to educate the almost 60,000 fellow practitioners who subscribe to his channel on all those subjects, and more.
Born: Texas, 1980
College: University of Central Florida
First full-time job: Restaurant owner
Favorite book: “The Art of War”

Michelle Golden River
President, Fore
Golden advises some of the country’s top firms on cutting-edge pricing models, training accountants on a critical component of the profitable evolution from compliance work to advisory services. In a profession that’s starting to embrace the business and revenue models of the future, Golden wants CPAs to know their worth, and is giving them the tools they need to express it.
Born: Long Beach, California, 1966
College: Columbia College
First full-time job: Intuit intern
Favorite book: “Moneyball”

Sasan Goodarzi
CEO, Intuit
Under Goodarzi, Intuit is creating more and more ways to get involved in its customers’ accounting, launching its new online accounting service, QuickBooks Live, and building a strategy to become an AI-driven expert platform with the goal of bringing more professional expertise to bear on small businesses’ problems.
Born: Tehran, Iran, 1968
College: University of Central Florida (bachelor’s); Kellogg School of Management at Northwestern University (master’s)
First full-time job: Technical marketing, Siemens
Favorite reading: Ben Thompson’s “Stratechery” blog
Alternate career: Own and operate an Italian restaurant and bar

Sen. Chuck Grassley
R-Iowa
Grassley is back at his old job chairing the Senate Finance Committee, which oversees tax policy and the IRS. This year, he steered the Taxpayer First Act into law, making a series of wide-ranging reforms in the IRS, including some improvements in the whistleblower protections that he has long championed.
Born: New Hartford, Iowa, 1933
College: University of Northern Iowa (BA and MA political science); University of Iowa (Ph.D. work)
First full-time job: Sheet metal shearer

Kelly Grier
CEO, EY
Only the third woman to helm a Big Four firm, Grier is set on moving forward, doubling down on the future of auditing by expanding EY’s use of digital audit technology, building more diverse audit teams with wider skill sets, and setting up a high-powered independent audit quality committee to add outside perspectives.
Born: Avon, Minnesota
College: Saint Mary’s College
First full-time job: Assurance practice, EY

Widely read
Picking a single favorite book was torture for some of the T100, so we ended up with more than 100 choices. What stands out was the sheer diversity of their reading: Out of 27 fiction and 68 non-fiction titles named, only seven authors were named more than once, and only five books were as popular as “Factfulness.”)

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A supplement to Accounting Today: Top 100 People

We're going to need a bigger list

Here are 21 more people who will be helping shape (and reshape) accounting in 2020 and beyond

One aspect of the annual ebb and flow of influence that’s always worth mentioning is that there are only 100 spots on this list, and there are always more than 100 people making an impact on the profession. That said, here are yet more people who we'll be keeping an eye on in the future.

To start, there’s a number of people who have taken up important leadership positions recently, like Julie Bell Lindsay, who became executive director of the Center for Audit Quality, or Shawn Slavin, who was named president of the Information Technology Alliance.

Meanwhile, the ongoing implementation of the lease accounting standard has lent influence to vendors looking to help with the mammoth informational tasks involved, such as George Azih of LeaseQuery, and Michael Keeler of LeaseAccelerator.

Two people who are raising their own profiles in buzzworthy areas are Shehan Chandrasekera, the head of tax strategy at CoinTracker, who is a well-respected expert on all things cryptocurrency, while Jagruti Solanki, an assurance partner at Top 100 Firm Aprio, is pioneering what a blockchain practice can look like at an accounting firm.

Other practitioners are looking to help their peers, like Richard Ropp-Roberts through his “Not the Only One” Roundtable community; Liz Mason of HighRock Accounting, who shares the lessons she’s learned through her frequent writing, presenting, and appearances on podcasts; and Heather Smith, of Anise Consulting, who is constantly educating her fellow practitioners about advanced technology, particularly apps.

And finally, accountants are moving into multiple new services just as the business environment as a whole is growing more risky, and with that in mind, we’ll mention three insurance experts who are helping accountants understand and manage the risks they face, particularly in new areas like cybersecurity and cannabis: Ken Mackunis of Aon Affinity, Stan Stern, a vice president at Aon, and Deborah Rudd, risk control consulting director at CNA Insurance.

Tom Groskopf
Technical director, AICPA Center for Plain English Accounting
Auditing is not getting any easier, which may explain why the membership of the CPEA has tripled since it was launched in 2014, and why the advice, training and expertise Groskopf and his team offer around private company audit issues has proved invaluable to more than 30,000 accounting and audit professionals — and counting.

Born: Cincinnati, 1973
College: Xavier University (BSBA accounting and MBA)
First full-time job: Staff accountant, Barnes, Denning & Co.
Favorite book: Bartlett’s Quotations
Alternate career: Legal

Jeffrey Hales
Chairman, Sustainability Accounting Standards Board
Hales is bringing greater visibility to climate-related disclosures through his role in chairing SASB and as a board member at the Climate Disclosure Standards Board, in addition to his full-time job as an accounting professor, and helping accountants demonstrate how they can play a role in quantifying and identifying those risks and disclosures.

Born: Provo, Utah, 1972
College: Brigham Young University (B.S. and M.Acc.); Cornell University (M.S. and Ph.D.)
First full-time job: Instructor, University of Texas at Austin
Favorite book: “East of Eden”

Aaron Harris
CTO, Sage
An early hire at Intacct, Harris kept his chief technology officer role when it was acquired by Sage, and has been instrumental in big change for both organizations, allowing Intacct to accelerate deployment of tools including AI to U.S. businesses much more quickly than it could without Sage, and enabling Sage to understand the mid-market space in a way they could not before.

Born: Binghamton, N.Y., 1971
College: Brigham Young University (bachelor’s in accounting, master’s in IS)
First full-time job: Consultant, Arthur Andersen
Favorite book: “Cryptonomicon”
Alternate career: Architecture and civil engineering

Charles Hylan
Shareholder, The Growth Partnership
The data-based insights that arise from Hylan’s annual Rosenberg Survey are a critical set of benchmarks for accountants across the country and throughout the year, but that’s not the only source of his influence. His group consults with over 500 firms a year on a range of issues, and he himself is a regular speaker at retreats, meetings and conferences.

Born: Albuquerque, N.M., 1968
College: University of Texas (BA); University of Houston (MBA)
First full-time job: Auditor, Arthur Andersen
Alternate career: Wealth management

Kacee Johnson
Strategic advisor, CPA.com
As the point person on a number of CPA.com’s innovation-driving programs — from its Blockchain Symposium and Startup Accelerator to its annual Executive Roundtable — Johnson is a leader in introducing the profession to the technology of the future, and explaining what it all means.

Born: Las Vegas, 1980
College: University of Arizona (English literature and political science); University of Phoenix (MBA)
First full-time job: Director of operations, Rialto Theater
Favorite book: “The Fountainhead”
Alternate career: Wildlife conservation

Tom Hood
CEO, MACPA and Business Learning Institute
It’s one thing to continually create a bold vision for the profession, and another to build the partnerships and forge the frameworks and provide the education to call that vision into reality. Hood does both, with an indefatigable excitement that has countless accountants eager to join in.

Born: Baltimore, 1959
College: Loyola University of Maryland; Johns Hopkins University (master’s of finance)
First full-time job: Accountant, Finance Corporation of America
Alternate career: FBI

Hans Hoogervorst
Chair, IASB
With a number of major standards fully launched, Hoogervorst has said he plans for his board to focus more on how financial information is presented and to give more structure to the income statement, to counter recent moves to more “non-GAAP” reporting among IFRS users. He has also expressed an interest in sustainability reporting — though he doesn’t want to move into standard-setting in the area.

Born: Haarlem, The Netherlands, 1956
College: University of Amsterdam; Johns Hopkins University (MA in advanced international relations, master’s in modern history)
First full-time job: International banking officer, National Bank of Washington

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It will come as no surprise that we’re paying attention to a great many people in the technology sphere. Dwight Wainman, the president and CEO of CaseWare, is providing much of the technology muscle behind some of the highest-profile new products in audit, while Tony Ward, who has been the Americas president at Xero for less than a year, is looking to start making a big dent in the 90 percent of businesses that don’t use cloud accounting software. At another cloud-based accounting software company, Evan Goldberg is now executive vice president for the Oracle Netsuite Global Business Unit, succeeding Jim McGeever, and retaking the helm of the company he founded almost two decades ago.

Three other tech figures who are on our radar are Misty Megia, the head of the global ProAdvisor program at Intuit, who is busy educating literally hundreds of thousands of accountants and bookkeepers; Anant Kale, the co-founder and CEO of AppZen, who is applying artificial intelligence to helping companies better manage their spending; and Mike Whitmire, the founder of FloQast, who is becoming a thought leader on better accounting practices and new roles and careers for accountants, not least through his podcast, “CPA to CFO.”

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Other practitioners are looking to help their peers, like Richard Ropp-Roberts through his “Not the Only One” Roundtable community; Liz Mason of HighRock Accounting, who shares the lessons she’s learned through her frequent writing, presenting, and appearances on podcasts; and Heather Smith, of Anise Consulting, who is constantly educating her fellow practitioners about advanced technology, particularly apps.

And finally, accountants are moving into multiple new services just as the business environment as a whole is growing more risky, and with that in mind, we’ll mention three insurance experts who are helping accountants understand and manage the risks they face, particularly in new areas like cybersecurity and cannabis: Ken Mackunis of Aon Affinity, Stan Stern, a vice president at Aon, and Deborah Rudd, risk control consulting director at CNA Insurance.

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Randy Johnston
CEO and founder, executive vice president, NMGI and K2 Enterprises

Johnston is a quiet, unassuming person — so it’s easy to overlook just how ubiquitous he is. But when you add up the hundred or more presentations he does every year, and the dozens of articles he writes, and all the CPE courses he creates, and the 40-plus firms and 40-plus software and hardware vendors he consults with, and the thousands of CPAs that NMGI supports, you start to get a sense of just how much he does for the profession.

Born: Hutchinson, Kansas, 1955
College: Hutchinson Community College; Kansas State University; Wichita State University (postgraduate)
First full-time job: Programmer and system designer, Farmland Industries
Favorite books: “Blue Highways: A Journey into America” and “Astrophysics for People in a Hurry”
Alternate career: Middle school teacher or psychologist/counselor

Roman Kepczyk
Director of firm technology strategy, Right Networks

Between the hundreds of firms he works with through Right Networks, and his frequent public speaking and writing, it’s safe to say that this frequent triathlete is a thought leader when it comes to the technological changes that are sweeping over accounting.

Born: Berlin, Germany, 1961
College: Arizona State University
First full-time job: Staff accountant, Wolkswagen Group
Favorite books: “Johnathan Livingston Seagull” and “Gifts from the Sea”
Alternate career: Forest ranger or data scientist

Sidney Kess
“The dean of tax education”

One million tax practitioners: That’s how many Sid Kess has taught, and it would be enough to justify his influence — but beyond being the pre-eminent educator in the field and the force behind many of the teaching methods currently in use, he’s a mentor to many and an inspiration to many more.

Born: New York City, 1926
College: Baruch College (IBBA); Harvard Law School (JD); New York University Graduate School of Law (LLM)
First full-time job: Director of tax training, Lybrand Ross Brothers & Montgomery
Favorite book: “A Tale of Two Cities”
Alternate career: Marketing

Ed Kless
Senior director, partner development and strategy, Sage

Kless wears many hats — in his role at Sage, as a senior fellow at the VeraSage Institute, as a radio host, a podcaster, a thought leader, and a speaker, just to start — but what ties them all together is his keen intelligence, his rigorous thought, and his willingness to translate that into real-world positions, whether on the destructive power of the timesheet and the need to move past it, or the need for better-quality continuing education.

Born: Brooklyn, N.Y., 1966
College: Pace University — College of White Plains
First full-time job: MAS consultant, Hoffman Raich Fine CPA Group (now Raich Ende Malter & Co.)
Favorite book: “The Answer to How is Yes”
Alternate career: Musical theater or performer of some kind

Allan Koltin
CEO, Koltin Consulting Group Inc.

Koltin is both faces of the Wizard of Oz: the man behind the curtain who brings together firms of all sizes in an astonishing number of mergers throughout the year, and the man out front of the curtain helping firms create strategic plans and educating accountants on the changes they need to make before it’s too late.

Born: Milwaukee, 1957
College: University of Wisconsin — Madison/ University of Wisconsin — Milwaukee
First full-time job: Director, Nankin, Schnoll Favorite book: “Building Blocks”
Alternate career: Chess

Mark Koziel
EVP of firm services, Association of International Certified Professional Accountants

Koziel visits with, talks with and otherwise gets inside more accounting firms than most, and what he learns there stands him in good stead when it comes to building out the resources his Firm Services team offers to make them more successful. And this year all the relationships he has formed were particularly useful in rallying the profession’s major firms to get involved in the DAS project that’s building the auditing tool of the future.

Born: Buffalo, N.Y., 1968
College: Canisius College
First full-time job: Staff accountant, Lumsden & McCormick Favorite books: “The Firm” and “Managing the Professional Services Firm”
Alternate career: FBI

Art Kuesel
President, Kuesel Consulting

The higher you move in an accounting firm, the more you’re expected to bring in business — but most firms aren’t very good at teaching their rising professionals how, exactly, to do that. Enter Kuesel, whose business development training and coaching have probably saved many more than a few potential partners for the profession. And this year he launched a new virtual program that’s aimed at helping even-younger accountants develop the biz dev chops they’ll need.

Born: Milwaukee, 1974
College: University of Wisconsin – Eau Claire
First full-time job: Major accounts manager, Yale Equipment & Services
Alternate career: Something entrepreneurial

René Lacerte
CEO and founder, Bill.com

As it spreads its reach internationally and automates more cumbersome financial processes, Lacerte’s Bill.com is only becoming more and more embedded in more and more businesses’ operations — and more valuable to their accountants, as it frees them up to offer more advisory services and serve their clients better.

Born: Fairfax, Virginia, 1967
College: Stanford University (BA quantitative economics; MS industrial engineering)
First full-time job: Senior consultant, PwC Favorite book: “Toa Te Ching”
Alternate career: Entrepreneur or musician

David Leary and Blake Oliver
Co-hosts, “Cloud Accounting Podcast”

We said there aren’t that many double acts in accounting, but here’s another that’s making waves: the co-hosts of the No. 1 podcast in the field. Every week, Leary and Oliver clue their many listeners into the latest news in accounting technology and, what’s more, use their platform to challenge the profession, its leadership, and the vendors that serve it to do better at keeping up with change.

David Leary
President and founder, Sombrero Apps Company
Born: Buffalo, N.Y., 1974
College: Pima Community College
First full-time job: Food service, Water World Safari
Favorite book: Levine, Locke, Sears and Weinerberger’s “The Chtuentrain Manifesto: The End of Business as Usual”

Blake Oliver
Director of marketing, Jirav
Born: Long Beach, California, 1983
College: Northwestern University (bachelor of music); UCLA (accounting certificate)
Alternate career: Orchesta musician

Taylor Macdonald
Senior vice president of channels, Sage Intacct

As the chief face for accountants at one of the most prominent cloud-based accounting systems, Macdonald is in a perfect position to, as he puts it, evangelize for the profession to be “forward-looking, not backwards-looking,” and to give its members some of the key tools they’ll need to do so.

Born: Dallas, 1955
College: Yale
First full-time job: Financial Management Program, General Electric
Favorite book: “The Inevitable: Understanding the 12 Technological Forces that Will Shape Our Future”
Alternate career: CFO

Chuck Maniace
Vice president of regulatory analysis & design, Sovos

It’s a busy year for anyone who can help businesses comply in the new world of Wayfair, and Maniace is doing just that for Sovos’ more than 7,000 customers, including half of the Fortune 500 — but he’s making time to share his expertise by speaking at industry events and conferences, and working to wake people up to how significantly technology is going to change the face of tax compliance in the near future.

Born: North Andover, Massachusetts, 1968
College: Bentley College (BS), Boston University School of Law (JD, LLM)
First full-time job: New business representative, Kepryor Life Insurance Co.
Alternate career: Something involving my legal skills

Jason Marx
CEO, Tax & Accounting North America, Wolters Kluwer

Wolters Kluwer is a mainstay in software and resources for the accounting profession, and as the company’s leader, Marx has ensured it doesn’t lag behind in bringing new capabilities to accountants and tax pros. While he had to lead it through a tough cyberattack early in the year, he kept moving forward, launching a groundbreaking Global Audit Advisory Board in the fall.

Born: Detroit
College: University of Michigan
First full-time job: Branch representative, Household Finance Corp.
Alternate career: Architecture

Jim McGinnis
Executive vice president and general manager, Professional Segment, Tax and Accounting North America, Wolters Kluwer

McGinnis is relatively new to his role at Wolters Kluwer, but he’s not new to the profession, where he’s a prominent advocate for a technological transformation of the field, encouraging accountants to make the most of the new and emerging tools available to them, and to embrace the new business models that go along with them.

Born: Asmara, Eritrea, 1965
College: Duke University; Northwestern University – Kellogg School of Management
First full-time job: Regional sales representative, Boston Beer Co.
Favorite book: “Moby-Dick”
Alternate career: Brewer

A supplement to Accounting Today: Top 100 People
<table>
<thead>
<tr>
<th>Barry Melancon</th>
<th>President and CEO, American Institute of CPAs; CEO, Association of International Certified Professional Accountants</th>
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<tbody>
<tr>
<td>The long term, Melancon is the chief architect of the future of the profession, with a clear vision that it will be global, diverse in multiple ways, deeply engaged with technology — and very, very different. In the short term, the Dynamic Audit Solution initiative that he is spearheading looks set to radically change the audit very soon.</td>
<td></td>
</tr>
<tr>
<td>Born: Houma, Louisiana, 1958</td>
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<tr>
<td>College: Nicholls State University (bachelor's, MBA, honorary doctorate of commerce)</td>
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<tr>
<td>First full-time job: Staff accountant, two-partner firm</td>
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<tr>
<td>Favorite book: &quot;The Firm&quot;</td>
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<tr>
<td>Alternate career: Baseball commissioner, or Alternate career: Baseball commissioner, or entrepreneur</td>
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<tr>
<th>Ed Mendlowitz</th>
<th>Partner, WithumSmith+Brown</th>
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<tr>
<td>Mendlowitz is a practitioner's practitioner, with an entire career's worth of in-the-trenches experience and practical wisdom that he shares liberally in his award-winning column, frequent blog posts, countless articles, books, checklists, college classes, and in answering phone calls and emails from accountants around the world.</td>
<td></td>
</tr>
<tr>
<td>Born: New York City, 1942</td>
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<tr>
<td>College: Baruch College of the City University of N.Y.</td>
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<tr>
<td>First full-time job: Junior accountant, J. J. Turner CPA</td>
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<tr>
<td>Favorite book: Benjamin Franklin's &quot;Autobiography&quot;</td>
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<tr>
<td>Alternate career: Advertising</td>
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<tr>
<th>Ariege Misherghi</th>
<th>Leader, Accountant Segment, Intuit</th>
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<tr>
<td>Misherghi has endeared herself to QuickBooks accountants as the compassionate, forward-thinking new leader of Intuit's accountant segment. She understands the importance of technology to the profession — and also the importance of enabling accountants and their clients to grow with, rather than out of, QuickBooks.</td>
<td></td>
</tr>
<tr>
<td>Born: San Jose, California</td>
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<tr>
<td>College: Stanford University</td>
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<tr>
<td>First full-time job: Customer service specialist, PayCycle</td>
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<tr>
<th>Steven Mnuchin</th>
<th>Treasury Secretary</th>
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<tr>
<td>Mnuchin's Treasury continues to deal with the remaining issues surrounding the Tax Cuts and Jobs Act, from cutting penalties for those confused by changes in withholding to the rules surrounding Section 199A, while also working to simplify processes and cut outdated regulations — as many as 300 were eliminated early this year.</td>
<td></td>
</tr>
<tr>
<td>Born: New York City, 1962</td>
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### The most important issues in accounting

**Members of the Most Influential share what’s keeping them up at night.** *(For their full responses, visit AccountingToday.com)*

<table>
<thead>
<tr>
<th>Barry Melancon</th>
<th>The ability to keep pace with change and take advantage of the opportunities that come from disruption.</th>
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<tbody>
<tr>
<td>Ariege Misherghi</td>
<td>How will this community adapt to the changing expectations that their clients have?</td>
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<tr>
<td>Erik Asgeirsson</td>
<td>The profession's ability to adapt to — and master — changes in financial reporting technology remains our most important issue.</td>
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<tr>
<td>Marc Rosenberg</td>
<td>The most important issue facing the accounting profession is the retirement of senior professionals and the lack of mid-level professionals to take on the leadership in the industry.</td>
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<tr>
<td>Diane Yetter</td>
<td>I think for far too many firms, maybe this number is in the thousands, there is no successor to take over the business.</td>
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<tr>
<td>Angie Grissom</td>
<td>Changing the mindset and the firm and leadership model in accounting firms is the big opportunity/issue.</td>
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<tr>
<td>Geni Whitehouse</td>
<td>Fear of change. We are struggling to shift our roles from problem-solvers to facilitators; from a focus on accuracy to relevancy; and learning how to apply our knowledge in new ways.</td>
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<td>Jennifer Wilson</td>
<td>Resistance to change. … We still encounter leaders who will vehemently argue against simple change ideas like “dress for your day,” offering a truly flexible work environment, hiring non-CPAs, or empowering next-gen talent through delegation.</td>
</tr>
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</table>

**The most pressing challenge today is to evolve with the exponential pace of change in our capital markets. We’re seeing advances in technology significantly impact both accountants and companies, driving entirely new business models, company structures and talent models.** — Joe Ucuzoglu

**We need to move beyond being compilers of information and just attesting to the validity of financial results. We need to help businesses create and add value.** — Todd Shapiro

**Reinventing the profession to be business advisors in addition to being accountants.** — Taylor Macdonald

**Current CPAs have to take a leadership position to make necessary changes to the CPA definition and qualifications behind it. This means moving out of our comfort zone.** — Mark Koziel

**Innovation. The world is changing at an exponential rate, and the accounting profession must be at the forefront of that change to be able to continue to provide value to our clients.** — Joe Adams

**The struggle to show clients the value that they as professionals provide. ... Clients are going to start asking, “What am I paying you to do, if it is all being done automatically?”** — David Leary

**Assuring that we have a diverse and knowledgeable pipeline of students truly interested in accounting, entering the profession, and working their way toward earning their CPA.** — Carl Peterson

**Addressing the lack of diversity and inclusion. ... To truly be successful and remain relevant, we need to change who has a seat at the table.** — Claro Rosso

**Labor shortage. Virtually all firms under the Top 100 struggle mightily with an inadequate supply of good staff.** — Marc Rosenberg

**The most important current issue facing the profession is the legislative effort to deregulate the profession.** — Ken Bishop
A very savvy bunch

We asked the T100 to rate how tech-savvy they were, on a scale of 1 to 5. The results (out of 87 responses) skewed heavily to the “highly savvy” side of things, which no doubt reflects the fact that many of them are actually involved in developing or reselling software. And several of those who rated themselves low were quick to say they have aligned themselves with partners or colleagues who rated very high.

**Rep. Richard Neal**

* D-Massachusetts

Neal chairs Congress’ main tax-writing committee, the House Ways and Means Committee, which worked on a bipartisan basis to pass the Taxpayer First Act into law this year, making some far-reaching changes at the IRS. He will also play a key role in the year ahead in deciding what to do about tax extenders and technical corrections to the TCJA, while continuing his pursuit of President Trump’s tax returns.

**Born:** Worcester, Massachusetts, 1949

**College:** American International College (BA political science); University of Hartford Barney School of Business and Public Administration (MA public administration)

**First full-time job:** History teacher, Cathedral High School

**Alternate career:** Electrical engineering

**Jody Padar**

* CEO and principal, New Vision CPA Group

While many accountants are following the course Padar charted in becoming a 21st century firm, she hasn’t stood still, waiting for them to catch up. Instead, she moved forward, embracing artificial intelligence, bots and more, all while sharing the journey to encourage the profession to follow along.

**Born:** Chicago, 1972

**College:** Saint Mary’s College (BBA); Northern Illinois University (MST)

**First full-time job:** Tax associate, tax technology group, Price Waterhouse (now PwC)


**Alternate career:** Travel blogging/social media influencer

**Enrico Palmerino**

* CEO, Botkeeper

Palmerino’s interest in accounting grew out of the cash flow issues he experienced at his first startup — but accounting’s interest in Palmerino stems from his role in applying artificial intelligence, machine learning and automation to bookkeeping through his company, Botkeeper. The company is growing fast, and serves as a poster child for the potential of advanced technology to revolutionize the profession’s traditional services.

**Born:** Worcester, Massachusetts, 1988

**College:** Babson College

**First full-time job:** CEO, ThinkLite

**Favorite book:** “Coincidences, Chaos, and All That Math Jazz: Making Light of Weighty Ideas”

**Alternate career:** Data science and consulting

**Hitendra Patil**

* Director of practice development, AccountantsWorld

Patil writes, blogs and podcasts frequently on a range of topics, but he’s particularly passionate about promoting the potential of client accounting services, and this year conducted what may be the largest-ever study of CAS’s impact on the profession, the insights from which he has been sharing widely.

**Born:** Mumbai, India, 1967

**College:** Sathaye College (BS); Symbiosis Institute of Management Studies (MDBA financial management); University of Mumbai (MS)

**First full-time job:** Senior officer, Reliance Consultancy Services

**Favorite books:** “Influence: The Psychology of Persuasion” and “Getting Everything You Can Out of All You’ve Got”

**Anthony Pugliese**

* CEO, California Society of CPAs

When he started at the largest state society in the country at the beginning of the year, Pugliese brought an impressive pedigree as a former COO at the AICPA, as well as an ambitious agenda that includes expanding the profession’s skill set, moving it up the value chain into a strategic advisory role, and improving the quality and relevance of CPE.

**Born:** Honolulu, Hawaii, 1968

**College:** University of Hawaii at Manoa

**First full-time job:** Accountant, Brown Webb Richardson Chartered Accountants

**Favorite books:** “The Hard Thing About Things,” “A Tale of Two Cities” and “Team of Rivals” and “Dare to Lead”
You might notice a recurring theme ...

The T100 share the one thing they think accountants should do to prepare for the future. (For their full responses, visit AccountingToday.com)

Commit to being lifelong learners and be open to diverse perspectives and thinking. ... Continuous learning will ensure you’re always adding value to your organization, teams and clients.
— Lynne Doughtie

In a world of rapid change and increasing competition, the winners will be those who can keep their rate of learning greater than the rate of change and greater than the competition.
— Tom Hood

Embrace technology and adopt a nimble mindset. The skill sets and competencies that bring you success today will need to be continually re-evaluated and updated.
— Barry Melancon

Change your hiring process and look to bring in team members that look and feel different than the historical hires.
— Jim Bourke

I recommend that accountants allow themselves designated “tinker-time” to explore technology and apps. Focus on understanding the flow of data and learn a bit of coding.
— Heather Satterley

Eat, sleep and breathe innovation and adopt a continuous learning mindset. There is so much change happening in the profession, from AI to machine learning, technology is constantly evolving, and pushing us to evolve, too. ... We must strive to always be students by upgrading our skill sets.
— Joe Ucuzoglu

Stay agile and open to change. We no longer can put processes and technology in place and walk away for 20 years before we need to review it again.
— Amy Vetter

Review the various emerging technologies and choose one to develop advanced knowledge in, and a secondary one to have a little less depth but conversant across all of them.
— Kimberly Ellison-Taylor

Embrace technology — Sasan Goodarzi

Learn from other industries that have gone through change and embrace it. We are not the first ones to face this amount of disruption.
— Lauren Clemmer

Embrace technology. — Alan Anderson

Block time in your weekly calendar to plan and learn something new.
— Randy Johnston

Don’t hide behind being too busy, being busy not to consult and advise my clients on issues that matter. Simply stated, if you stay “too busy being busy” your clients will find other service providers who will advise them on the things that matter.
— Allan Koltin

Accountants need to add value in ways that we hadn’t imagined 10 years ago. Whether it’s in these disciplines or others, we need to embrace change and master new skills for the digital economy.
— Kevin Dancey

Develop skills to add value in a world in which data is increasingly available through alternative channels and in unstructured ways.
— Jeffrey Hales

Embrace technology. — Joe Adams

Accountants need to unlearn the old ways of preparing for a career in accounting and relearn new ways to thrive in the profession going forward.
— Ralph Thomas

Ask more questions and get out of the office. Spend more time on site with clients really understanding the challenges they face.
— Geni Whitehouse

Constantly focus on what value you are creating for clients. — David Leary

Don’t try to conform to an antiquated accountant stereotype that isn’t true. So many of us allow professionalism to suffocate our personality because we’re trying to act like what we think an accountant should be. Except you’re the accountant, so act like you.
— John Garrett

Embrace technology.
— Taylor Macdonald

Invest in their own skills around selling, managing people, and being on teams. There is so much career opportunity for CPAs who have these skills.
— Jeff Phillips

Start doing the opposite of what everyone else is doing.
— Lee Frederiksen

I can’t limit it to one thing. My three are: 1. Read, read and read some more; 2. be intellectually curious; and 3. be open to and embrace change. The future is now. The time for preparation has run out. You either get moving or get out of the way.
— Rick Telberg

“Emotional Intelligence 2.0” and “Good Boss, Bad Boss”
Alternate career: Politics, or flying fighter jets or long-haul planes

Darren Root
CEO, Rootworks LLC
Root works directly with almost 700 accounting firms through Rootworks, helping them harness advanced technologies and evolve into advisory practices with strong cultures, while influencing many accountants beyond that through his thought leadership to embrace practices and firm cultures that improve their own lives, as well as those of their clients and their employees.
Born: Bedford, Indiana, 1960
College: Indiana University
First full-time job: Staff accountant, Deloitte
Haskins and Sells
Favorite book: “Failing Upwards”
Alternate career: Architecture and design

Marc Rosenberg
President, The Rosenberg Associates
It should come as no surprise that both Rosenberg’s alternative career choices involve writing. For several years he’s been extending his influence (and cementing his legacy) through a growing series of monographs on everything you need to know to successfully manage a CPA firm. And when he’s not busy extending that reference library for managing partners and firm leaders, he’s working at the other end of the career ladder, mentoring accounting majors at Chicago schools.
Born: Chicago, 1948
College: University of Illinois at Chicago
First full-time job: Staff, Ernst & Young
Favorite book: “The Origin”
Alternate career: Journalist, novelist or both

Clair Rosso
EVP, engagement and learning innovation, Association of International Certified Professional Accountants
At a time when accountants have much to learn — and perhaps even more to unlearn — Rosso’s dual charge to define the future-looking competencies that they’ll need to be successful, and to lead the change in redefining CPE into something much more meaningful, puts her in a position of tremendous influence.
Born: Columbus, Ohio
College: University of California, Davis (BA); San Francisco State University (MA)
First full-time job: Sports reporter, Roseville (California) Press-Tribune
Favorite books: “Just Mercy” and “Orbiting the Giant Hairball”
Alternate career: Engineering

Charlotte Rushton
President, Tax & Accounting Professionals, Thomson Reuters
Under Rushton, Thomson Reuters continues to pioneer new technologies that

Under Rushton, Thomson Reuters continues to pioneer new technologies that
better the lives of accounting and tax professionals, like its cloud-based Onvio platform and its AI-infused Checkpoint Edge. At the same time, Rushton is leveraging her position to pursue her passion for diversity and inclusion, sponsoring many women within the company and recently launching a podcast dedicated to highlighting amazing women accountants.

Born: Boston, England, 1970
College: University of Cambridge
Favorite book: *Middlemarch*
Alternate career: Detective

**Tim Ryan**
U.S. chair and senior partner, PwC US

When Ryan says that his Big Four firm is serious about upskilling, he's not kidding. PwC has announced plans to invest $3 billion worldwide in a program aimed at equipping every single employee with the knowledge they need in the 21st century, all with customized curricula developed individually for them through a Digital Fitness app the firm has developed. As Ryan puts it, they're not approaching digital transformation as a matter of technology adoption, but as a cultural change.

Born: Dedham, Massachusetts, 1965
College: Babson College
First full-time job: Grocery store clerk, Roche Brothers Supermarket
Favorite book: "To Kill a Mockingbird"

**Heather Satterley**
Owner and founder, Satterley Training & Consulting, and QB 'Appy Hour Enterprises

Satterley has trained literally thousands of accountants on QuickBooks Online and then kept them up to date on the QB ecosystem through the monthly QB Appy Hour webinar she co-hosts with Liz Scott. She has also taught many practitioners how to better automate their workflows and integrate unconnected applications through her Zapier courses. And through all that, and her regular consulting, she's always aiming to push accountants outside their comfort zone to "see beyond the numbers."

Born: Newbern, N.C., 1969
College: University of Rhode Island (BS accounting); D’Amore McKim School of Management at Northeastern University (MS innovation)
First full-time job: Inventory clerk, Zuni River Trading Co.
Favorite book: "Tuesdays with Morrie"
Alternate career: Actor and artist

**Todd Shapiro**
President and CEO, Illinois CPA Society

Shapiro regularly gets up close and personal with the members of his state society, the better to understand their issues and where the profession needs to go, and then leads based on the conclusions he comes to. Now his focus is on encouraging the profession to move beyond being just trusted advisors to becoming trusted and strategic advisors, the better to ensure its relevancy for years to come.

Born: Kankakee, Illinois, 1957
College: University of Illinois – Urbana/ Champaign (BS finance); DePaul University (MBA)
First full-time job: Auditor, Continental Illinois National Bank
Favorite book: "Clear & Present Danger"
Alternate career: CFO or CEO of a for-profit business, or teacher

**Donny Shimamoto**
Managing director, IntapriseTechKnowlogies

Through his frequent speaking and work with state CPA societies — he’s now director of innovation at the Houston CPA Society — as well as his work at his own firm, Shimamoto is a thought leader on the impact of emerging technologies on the profession, as well as innovation and cybersecurity.

Born: 1975, Honolulu, Hawaii
College: University of Hawaii at Manoa
First full-time job: Associate, Coopers & Lybrand
Favorite book: "Good to Great"
Alternate career: Psychology

**Joel Sinkin**
President, Transition Advisors

Over three decades of helping firms through critical transitions, Sinkin and his partner at Transition Advisors, Terry Putney, have amassed a vast amount of experience and real-world benchmarks that they use to help create “the proverbial win-win deal” — and that they share with the profession to help practitioners achieve their goals.

Born: Brooklyn, N.Y., 1958
College: State University of New York at Brockport.
First full-time job: Sales representative, Kern Manufacturing
Favorite book: "Good to Great"
Alternate career: Teaching

**Dr. Sean Stein Smith**
Assistant professor, City University of New York, Lehman College

Stein Smith says he is trying to draw “a bright line between technology trends and the opportunities that these technology trends create” — and through his frequent writing and speaking engagements, he’s succeeding, particularly in areas like blockchain, where he plays a big role in providing much-needed education to the profession.

Born: North Bergen, N.J., 1988
College: Fairleigh Dickinson University (BS accounting; MS accounting; MBA international business); Capella University (doctorate, strategy and innovation)
First full-time job: General ledger accountant, Suez Environment
Favorite book: "Freakonomics"
Alternate career: Software and robotics

**Rick Telberg**
Founder and CEO, CPA Trendlines

Accountants in the thousands come to CPA Trendlines for resources and exposure to a cadre of thought leaders to help them improve their firms and their careers — and Telberg welds them into a community that yields valuable insights for the profession as a whole.

Born: New York City, 1956
College: New York University
First full-time job: Self-employed news photographer
Favorite book: "Ulysses"
Alternate career: Fishing

**Sagar Teotia**
Chief accountant, SEC

As chief accountant, Teotia works with FASB on overseeing how companies are dealing with the host of major new accounting standards confronting them, as well as helping oversee the PCAOB, which has been going through a shake-up while also dealing with new auditing standards in areas like critical auditing matters.

College: University of Illinois at Urbana-Champaign
First full-time job: Professional accounting fellow, SEC

**Ralph Thomas**
CEO and executive director, New Jersey Society of CPAs

In addition to all the services, resources and information Thomas offers the members of one of the biggest state societies, he is also deeply engaged in encouraging young accountants through scholarships, education, and his work on the accountant boards of a large number of colleges.

Born: Washington, D.C., 1954
College: Lehigh University (BS business and economics; MBA)
First full-time job: Senior accountant, Price Waterhouse (now PwC)
Alternate career: Counselor or career coach

**Jeff Thomson**
President and CEO, IMA

The Institute of Management Accountants celebrated its 100th anniversary this year, and Thomson has been hard at work laying the foundations for its next century, pursuing explosive growth around the world, updating the CMA exam to reflect emerging trends, releasing a new competency framework, and much more.

Born: Paterson, N.J., 1955
College: Montclair State University (BS, MS mathematics and statistics)
First full-time job: AT&T Analytical Support Center
Favorite book: "The Algorithmic Leader"
Alternate career: Math teacher

**Donald Trump**
U.S. president

From tax reform to trade policy, few people have as much influence on the economy, the markets and the regulatory environment — and that means a tremendous impact on the accounting profession, particularly as we move into an election year.

Born: Queens, N.Y., 1946
College: The Wharton School, University of Pennsylvania
First full-time job: E. Trump & Son
Favorite book: "All Quiet on the Western Front"
Alternate career: Real estate and reality TV

**Joe Ucuzoglu**
CEO, Deloitte US

Ucuzoglu rose up from Deloitte’s audit and assurance practice, priming him for leadership at a moment when the audit is facing historic changes, but his broader goals are to combine technology and a dedication to continuous learning and innovation in a diverse, multidisciplinary firm that can rise to the challenge of a future where everyone, in his words, “is looking to accountants to do more.”

Born: Los Angeles
College: University of Southern California
First full-time job: Intern, Deloitte & Touche
Favorite book: "Originals: How Non-Conformists Move the World"
Alternate career: Football coach

**David Vaadt**
Chairman, GASB

Vaadt may be nearing the end of his tenure, but under him the Governmental Accounting Standards Board continues to turn out a steady stream of proposals, guidance, implementation advice and more on issues large and small for state and local governments across the country.

Born: Fort Dodge, Iowa, 1953
College: Upper Iowa University
First full-time job: Audit position, Peat, Marwick, Mitchell & Co. (now KPMG)
Favorite book: "The Grapes of Wrath"

**Amy Vetter**
CEO, The B3 Method Institute

Vetter started her career in the Big Four and continued it at two accounting software giants; now, she’s a consultant, advisor and frequent speaker on using technology to foster innovation and strong relationships in the workplace. Vetter is certainly a tech guru, but she is also forward-thinking in a different way: Her B3 Method aims to help accountants achieve success both in their professional and personal lives.

Born: Los Angeles, 1974
College: University of Cincinnati (BBA accounting); Nova Southeastern University (MBA)
First full-time job: Assistant accountant, KPMG
Favorite book: "A New Earth"
Alternate career: Advertising or fashion design

**Geni Whitehouse**
Countess of Communication, Brotemarkle, Davis & Co LLP;
Even a Nerd Can be Heard

Whitehouse is about both theory and practice: working day to day in a forward-thinking, innovative firm that is already well on its way in
Candy Wright  
Chair, Private Company Council  
As chair of the PCC, Wright makes sure that private companies’ concerns are heard and, hopefully, incorporated into FASB’s standard-setting process.  
Born: Baton Rouge, Louisiana, 1962  
College: McNeese State University  
First full-time job: Accountant, pharmaceutical sales company  
Alternate career: Music — either a flutist or a band director

Sen. Ron Wyden  
D-Oregon  
The top Democrat on the Finance Committee has introduced a slew of tax legislation with proposals for opportunity zone reporting, wealth taxes, tax preparer regulation and tax extenders. He has been outspoken in challenging the Trump administration and his Republican colleagues, but he also worked with them this year on a bipartisan basis to pass the Taxpayer First Act.  
Born: Wichita, Kansas, 1949  
College: Stanford University (BA); University of Oregon School of Law (JD)  
First full-time job: Gerontology professor

Diane Yetter  
President and founder, Yetter Consulting Services Inc. and Sales Tax Institute  
A leader among the handful of nationally recognized experts on sales tax, now is Yetter’s time to shine as she helps everyone understand an area that has suddenly become much more complex, while at the same time working to raise the profile and boost the skill set of the tax professionals who handle these issues every day.  
Born: Chicago, 1963  
College: University of Kansas (BSBA); DePaul University (MS taxation)  
First full-time job: Sales tax audit, audit division, Kansas Department of Revenue  
Favorite book: “Too Big to Fail”  
Alternate career: Author, murder mysteries

Scott Zarret  
President, CPAacademy.org  
For the number-crunchers out there: 280,000 accountants, watching 8,500 webinars, earning 3.5 million CPE credits. Those are impressive figures, but they capture only a part of Zarret’s influence; much more comes from how his online platform has revolutionized CPE, making it better, more relevant, and less expensive for accountants, while also opening it up to a much wider range of presenters.  
Born: Somerville, N.J., 1974  
College: University of Maryland  
First full-time job: Associate, Reznick, Fedder & Silverman CPAs (now CohinReznick)  
Favorite books: “The End of College,” “Principles: Life and Work” and “The Alchemist”  
Alternate career: Professional mountain biker

Sandra Wiley  
President, Boomer Consulting  
While technological change hogs the spotlight, it’s easy to forget that the accounting profession needs to change in lots of other ways, too, and Wiley is one of the premier voices teaching them how to approach leadership, talent, staffing and more in new and better ways.  
Born: Hutchinson, Kansas, 1960  
College: Friends University  
First full-time job: Operations department, First Interstate Bank  
Favorite books: Anything by Patrick Lencioni  
Alternate career: Teacher

Jennifer Wilson  
Co-founder and partner, ConvergenceCoaching  
Wilson brings a bracing and much-needed honesty to the profession’s discussions around the need for firms to change their strategies around partnership, staffing and accountability if they’re going to survive going forward. Through her consulting, speaking, coaching and research, she’s making sure that those who need to hear these uncomfortable truths do.  
Born: Hahn Air Force Base, Germany, 1964  
College: University of Nebraska at Omaha  
First full-time job: Regional sales manager, Pro Systems  
Alternate career: Author, murder mysteries

Joe Woodard  
CEO, Woodard Events  
Woodard’s Scaling New Heights technology conference is one of the high points of the profession’s calendar, but his influence goes far beyond that — to the hundreds of tech-minded accountants in his Woodard Alliance, to the software developers he consults with, and to the scores of practitioners who’ve already signed up for his new “Certified Transformative Advisor” program, as well as all those who joined him virtually last month when he launched Scaling New Heights Online.  
Born: Savannah, Georgia, 1967  
College: Mercer University  
First full-time job: Associate, Allen and Baxter CPAs  
Favorite book: “The Lord of the Rings”  
Alternate career: Professional musician — pianist

The influential make their choices

We’ve said it before, and we’ll say it again: Barry Melancon is, by far, the most influential person in the profession. And you don’t have to take our word for it, since the most influential people in accounting say so, too. Of the 152 candidates for the Top 100, 65 named the head of the AICPA one of the three people they think have the most influence in accounting, outdistancing all other figures in the field by the same kind of large margin he has maintained for several years.

Candidates cited Melancon’s vision for the future of the accounting profession, his practical influence on a day-to-day basis, his openness to change and what’s new, and that he “wakes up thinking about what’s best for the profession.”

The second-most influential person remains Tom Hood, who also stands out from the rest of the field by a wide margin. His passion, his creativity and innovation, and his “example of service leadership,” as one T100 candidate put it, are models for all.

Rounding out the top three is Allan Koltin, who was noted naturally enough for the many, many, many, many M&A deals he has helped construct, but also for his uncannily deep understanding of the profession, and his willingness to share his insights.

Of the group of four people who come after Koltin, two — President Trump and Securities and Exchange Commission Chairman Jay Clayton — owe their influence to their positions in government, while the other two make their own way: Ron Baker by the power of his ideas around pricing and measuring value in accounting, and Kimberly Ellison-Taylor on the strength of her passion for the profession, which some described as “second only to Barry Melancon’s.”

Finally, it’s worth noting that, while no individual head of a Big Four firm got more than three votes, they collectively earned 10, reinforcing their roles as figures of influence in the profession.