



Dear MACPA Volunteer:

Thank you for participating in the Michigan Association of CPAs' Student Outreach Program. The program provides accountants the opportunity to speak to high school and college students about careers in accounting. This Speaker's Toolkit is designed to help you plan and make dynamic, exciting school presentations about the wealth of opportunities in the accounting profession.

This toolkit contains a lot of information. Feel free to use only what will be helpful to you. The toolkit has four chapters:

1. Preparing for Your Presentation
2. Get It Straight from the CPA: A Sample Presentation Outline
3. Other Activities and Presentation Tools
4. Post-Presentation Follow-up

Your presentation can be tailored for high school or college students and adjusted based on the time you have been given. There are optional presentation tools in Chapter 3 that you can select for your presentation, including:

- The Lottery Game
- Is a Career as a CPA Suited to Your Work Values? (handout to copy)
- What Do You Know About Careers in Accounting? (handout to copy)
- Ice Breakers
- Sam Shade Skit
- BizzFun
- How Much Can CPAs Earn? (handout to copy)
- What are the Requirements to be a CPA? (handout to copy)
- Michigan College and University Accounting Programs (handout to copy)
- Top Ten Recommendations for High School Students
 - Thinking About An Accounting Career (handout to copy)
- Ten "Not So Secrets" for Success in College and Beyond (handout to copy)

As an accountant and a classroom speaker, you have the opportunity to make a positive impact on the accounting profession by increasing the number of students who consider enrolling in accounting degree programs. This will help ensure a continuing pool of bright and eager graduates entering our profession.

We appreciate your dedication to accounting education.

Acknowledgements

The Michigan Association of CPAs' Professional Careers Task Force would like to thank the following groups and organizations for contributing ideas and materials for this toolkit:



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What is the Student Outreach Program?

The Michigan Association of CPAs strives to attract the best and brightest students into the CPA profession by creating a better understanding of career opportunities as a CPA. The Student Outreach Program was established to support this goal.

As part of the Student Outreach Program, you will be asked to:

1. Contact your school(s) and schedule periodic meetings with the school contact.
2. Work with faculty to determine which classes and clubs include college-bound students or potential candidates for an accounting curriculum. Build a relationship with those classes and clubs.
3. Provide useful information and resources about the profession to guidance counselors, teachers, and students.
4. Encourage other faculty members to use the Student Outreach Program as a resource for presentations, events and career fairs.
5. Use your firm, company or network to arrange class field trips or job shadowing events for selected students.
6. Deliver presentations that talk about the importance of the accounting profession, clarify common misconceptions and highlight career paths within the accounting profession.
7. Send the completed evaluation forms to the MACPA after you have delivered a presentation.

Where to Go for More Information

We've got the answers!

The Michigan Association of CPAs is here to help you. Let us know if you have any questions or concerns after reading this information.

The MACPA will support you by providing:

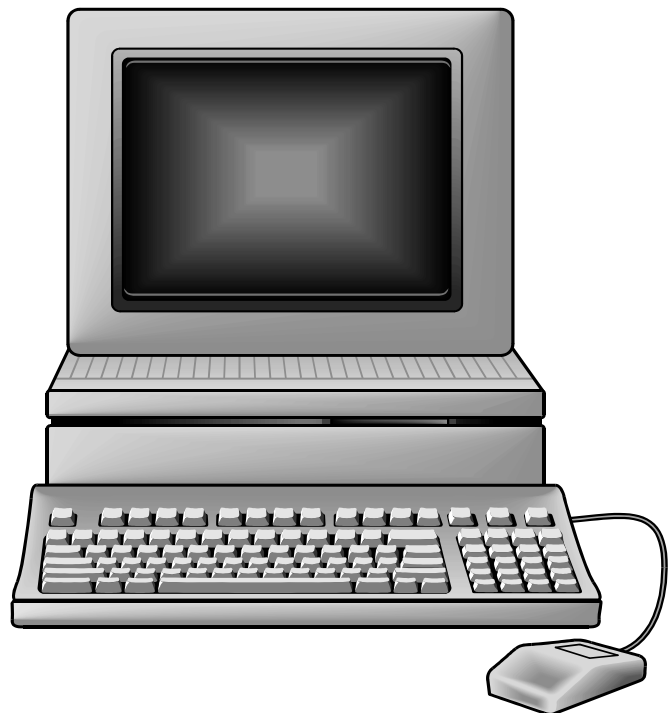
- Support materials from the AICPA, including videos and brochures
- Giveaway items for students
- Volunteer contact names, including other Student Outreach Program contacts
- School contact information, including principals and educators/department chairs when available

For more information, contact:

Michigan Association of CPAs
Academic & Career Services Department
5480 Corporate Drive, Suite 200
Troy, MI 48098
(248) 267-3700
Fax: (248) 267-3737
www.michcpa.org

Other Resources

For information, resources, and interactive ways for high school and college students to assess their own business capabilities go to:
www.StartHereGoPlaces.com



What is the Michigan Association of Certified Public Accountants?

The Michigan Association of Certified Public Accountants (MACPA) is committed to serving the CPA profession by providing the tools CPAs need to turn vision into reality and success into professional greatness.

The MACPA, as a diversified, professional, member-driven organization, is the state's premier resource for CPAs in education, government, industry and public accounting as well as educators, students and related professionals.

Members of the MACPA enjoy access to more than 300 continuing professional education courses annually. They have the opportunity to develop and expand leadership skills through association task forces and legislative advocacy programs. Members take advantage of significant savings on insurance rates, credit card rates and air miles, telecommunication services, office supplies, travel programs, popular magazines, and other products and services.

The MACPA also provides a comprehensive web site that allows 24-hour on-line CPE registration, news and event announcements, governmental updates and links, classified advertisements, special student features, and other member and public resources.

The MACPA uses technology to link people, provide answers and build relationships. With visionary leadership, the MACPA is positioned to quickly communicate and proactively respond to the issues that affect the profession. CPAs, related professionals, educators and students are encouraged to join the MACPA.

MACPA Mission

While the MACPA remains proudly connected to its traditional foundation laid 100 years ago, it recognizes innovation is essential to moving ahead in the global marketplace of the 21st century. With this in mind, the MACPA has aligned its strategic plan, staff, leadership, resources and member benefits with a clear vision to ensure the best possible service to the accounting profession.

Our mission is to enhance the value of our members to society and contribute to the success of its members by:

- Providing education, information, resources and leadership to its members and the public,
- Promoting high standards of quality, objectivity and integrity in the services provided by its members,
- Partnering with educators to promote the profession,
- Actively participating in the public policy-making process,
- Increasing public awareness of CPAs as trusted advisors,
- Encouraging diversity in its membership, and
- Promoting community involvement.

How to Plan Your Presentation

The following are suggested steps for organizing and scheduling a high school presentation:

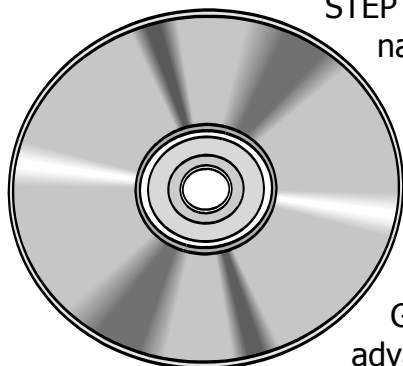
STEP 1 – Contact your school(s) and offer to speak to accounting and/or business classes. (See pages 7-9.)



STEP 2 – If you will be speaking to a specific class, find out the teacher's name and contact him or her for more specific information about the audience. Arrange a time, date and location for the event. Encourage the teacher to prepare potential questions with the students.

STEP 3 - Send out a news release to the local media two or three weeks prior to your presentation date. (See pages 10-12.)

STEP 4 - Make sure you know the school location, teacher's name, room number and how many students will attend. Ask if a computer is available to play a CD, or bring a laptop with PowerPoint software to present the PowerPoint slides.



STEP 5 – Call MACPA's Academic & Career Services staff at (248) 267-3700 to order *Takin' Care of Business* Career Guides. Must be ordered at least seven working days in advance.

STEP 6 - Call MACPA's Academic & Career Services staff at (248) 267-3700 to reserve a display board. The display boards are stored at locations throughout the state. Must be reserved at least seven working days in advance.

STEP 7 – Recruit a volunteer to deliver the presentation if you will be unable to attend on the selected day and time.

STEP 8 – Confirm participation with both the school and volunteer 48 hours in advance.

STEP 9 - Read How to Give a Good Speech (pages 13-14) and all of Chapter 2. Prepare your presentation.

STEP 10 - Make enough copies of the Student Evaluation Form (on page 28) for each student. Bring those with you.

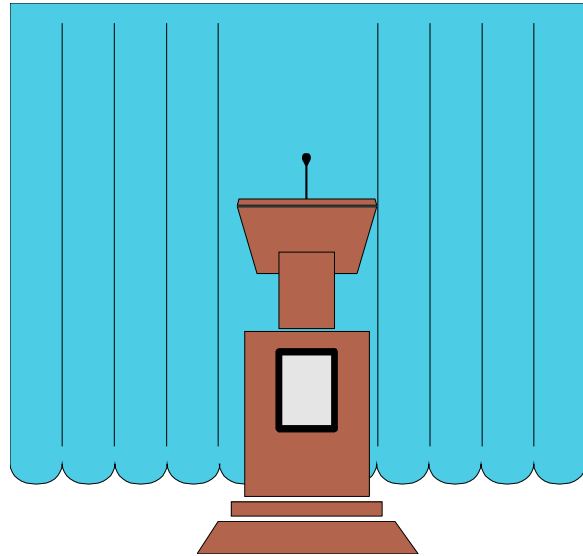
STEP 11 - Arrive at least 15 minutes early for your presentation. You will need time to sign in at the school's front desk, find the classroom and set up.

STEP 12 – Conduct your presentation.

STEP 13 – Allow students and teachers to evaluate your presentation.

STEP 14 – Complete the School Visit Activity Log (on page 60-62) and send it to MACPA at:

Michigan Association of CPAs
Academic & Career Services Dept.
5480 Corporate Drive, Suite 200
Troy, MI 48098



Contact Your Schools

As a member of the Student Outreach Program, you will be most effective when you establish a solid relationship with your assigned school(s).

The following are suggested paths for success. If another route is better suited for contacting your area school(s), feel free to modify the ideas presented here.

Who To Contact

Finding the right contact person at each school is a key first step. Some schools send all coordination tasks through guidance counselors, while others use department heads. It is important to select a contact person who has:

- Close connections to students and influence on their decisions
- Good communication skills
- Ability to reach college-bound students
- Knowledge of proper means for setting up events in school
- Willingness to commit time to the program

Ask the school for suggestions if you are not familiar with the staff. If you know the appropriate person, contact him or her directly with your initial letter.

Once your contact person is established, continue to interact to ensure you are aware of upcoming events and asked to participate in teacher and/or student programs offered by MACPA. We suggest communication be made once a month via e-mail, telephone, or letter.

Maintain a friendly relationship with your school's contact person. Whenever there is a question about careers in accounting from teachers or students, the contact should know to direct that issue to you.

Contacting The Schools

Making a strong initial contact is crucial to gaining the support and trust of the school(s). Send a letter to your personal contact at the assigned school(s) and include the following information:

- Introduce yourself
- Explain your role as a Student Outreach Program Contact
- Describe the program
- Establish the timetable for contact

A sample letter is included on the next page. The school should recognize you as THE contact for accounting information. Follow up with the school if you do not receive any response after two weeks.

Sample Contact Letter

ON YOUR COMPANY LETTERHEAD

Date
Name
School
Address
City, State Zip

Dear _____:

As an accountant in our community, I am concerned about a trend we are seeing in the profession. We're finding college-bound students have many misconceptions about the accounting field. Students are dismissing accounting as a career before they really know the many exciting opportunities that exist in today's business world.

I am pleased to tell you that I am involved with the Michigan Association of Certified Public Accountants (MACPA) in an exciting new program designed to help students learn more about the accounting profession. Please consider me your contact for the MACPA's Student Outreach Program. In this role I'll be your first resource for information on the accounting profession for both teachers and students.

As part of this program, you and your students may also be interested in the following programs:

"Get It Straight from the CPA" Presentation

College-bound students will learn:

- what it takes to be an accountant
- the difference between an accountant and a CPA
- the many challenging careers possible in this profession.

Depending on the time allowed, the presentation could include a fun video and hands-on business activities.

Career Days Exhibits

Our display and handouts explain accounting education and accounting career opportunities to students.

I have learned in my career about the many opportunities that this profession provides, and I hope to raise the awareness of these opportunities with your students.

I am looking forward to bringing more information to your students and would be willing to schedule a presentation to your class at your convenience.

I am enclosing a copy of my business card. I'll be calling you within the next few weeks to talk to you about how your school can benefit from this program. I look forward to working with you, your staff and your students.

Sincerely,

Send a News Release

A news release is an excellent way to promote your involvement with the Michigan Association of CPAs' Student Outreach Program. It also enhances the image of the CPA profession to the general public. The draft news release on page 12 should be used as a template. Please retype the news release on your company letterhead and insert names and other information as appropriate.

Submitting your news release

- Please submit the news release to the MACPA and the local school before sending it to the media.
- Fax or e-mail a copy of your news release to:
 - the education editor or reporter or the business editor of your local newspaper,
 - the news directors of local radio stations and broadcast local news,
 - the assignment editor of local television stations.

The MACPA Academic & Career Services Staff can provide you with a list of media in your area. Call (248) 267-3700 for assistance.

- If reporters contact you to request additional information, please be courteous and respond immediately. If reporters want more information about the Student Outreach Program, please have them call MACPA at (888) 877-4273.
- Should a newspaper publish a story about your presentation, please fax a copy to MACPA, Attn: Academic & Career Services at (248) 267-3737. Please notify the MACPA about radio or TV coverage as well.

Tips for writing a news release

- The release should be written in journalistic style, as much like an actual news story as possible, answering the key questions: *Who? What? When? Where?* and *Why?*
- The beginning of the release - or lead - must contain the substantive elements of the story. Otherwise, an editor is not likely to read any further. Remember, press releases are used to get the editor's or reporter's attention, so don't expect to see your release reprinted word for word in the paper.
- Write in the "inverted pyramid" style. This means that essential facts come first, and less pertinent information is found at the end.

- Releases should be typed, double-spaced and on one side of the paper only. This makes them easy to read or recreate. To signify the end of the press release, include three pound signs: ###.
- The first page should include your name, title, telephone number and a release date.
- Keep sentences and paragraphs short.
- Be accurate. This is a must when you're preparing a release or giving information to a reporter over the phone. Check the spelling of names carefully. Provide correct titles, phone numbers, addresses, dates and quotations.

Sample News Release

(Should be printed on letterhead, double spaced, 1/3 down on first page)

FOR IMMEDIATE RELEASE

Contact: John Doe
(248) 555-1234
johndoe@doecpa.com

Local Students Learn About Careers in Accounting

Your City, MI (Date) – The opportunities for interesting careers as a Certified Public Accountant (CPA) are increasing, yet the number of students entering accounting degree programs at colleges and universities is declining.

_____ Your Name _____ of _____ Your Firm Name _____ will speak to students at _____ High School on _____ date _____ to let them know about the wealth of opportunities in a great career as a CPA.

_____ Your Name _____ will tell students about the accounting profession, how to prepare to become an accountant and the difference between a CPA and an accountant. The presentation is part of an outreach effort by the Michigan Association of Certified Public Accountants (MACPA).

“Many high school students have the impression that CPAs do mostly boring, numbers-related work,” said _____ your last name _____. “But CPAs provide a wide variety of services such as consulting and strategic planning, business valuation, litigation services, fraud and forensic accounting and more.”

Today’s CPAs are sought out as advisors to major corporations, _____ your last name _____ said. “They help companies maintain compliance with environmental regulations, assist global firms with international trade laws and help individuals better plan for a secure financial future. The career possibilities are countless.”

During the presentation, _____ your last name _____ will review education requirements, salary possibilities, career opportunities and other aspects of the CPA profession. Students will receive career guides and view a videotape provided by the MACPA.

The Michigan Association of Certified Public Accountants is a diversified, professional, member-driven organization serving more than 15,500 CPAs and affiliated professionals throughout Michigan. For more information, visit the Press Room section on the MACPA Web site at www.michcpa.org or call (888) 877-4273.

###

How to Give a Good Speech

Read and study this section to ensure your presentation is appropriate and enjoyable for the students.

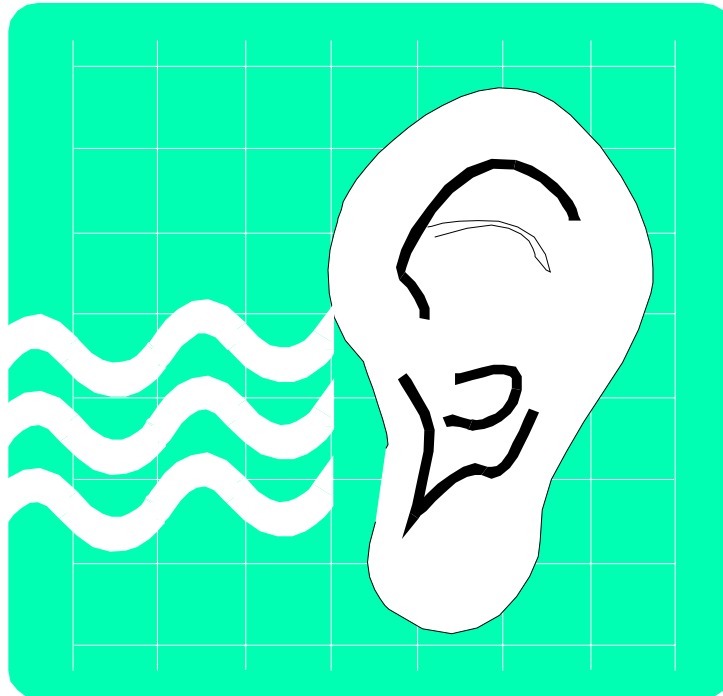
DO . . .

- **Remember your audience.** These are teenagers with an MTV attention span. Speak at an appropriate pace, and keep things fun and relaxed.
- **Use good posture.** Keep your hands relaxed and your head up.
- **Speak casually from an outline, which we have supplied.** Don't read word-for-word from a written speech.
- **Consider starting your presentation with a thought-provoking question,** then pause for a few seconds. By pausing you will have the audience's undivided attention.
- **Make eye contact.** This makes your listeners feel important, allows you to understand them, builds trust and increases your credibility.
- **Smile often.** It's your most powerful facial expression.
- **Treat the students with respect.**
- **Stay positive.** Most professions have such things as busy seasons, long hours, continuing education, credentials, etc., and the students will encounter the negative aspects of the working world soon enough. Please be honest in your answers, but try to emphasize the positive aspects of your career choice.
- **Take advantage of time before and after the event.** As students are filtering into the auditorium or classroom, welcome them, ask them questions and leave yourself open to "chat time." Offer yourself for further questions after the presentation. This is the time many students choose to get more information or ask specific questions. If you rush out, you may miss these opportunities. This is also a good time to get to know the educators and offer yourself as a resource for future events.
- **Get the students involved.** Ask for a show of hands, ask questions.
- **Ask and answer questions during your presentation.** Make your presentation more of a discussion than a lecture. If you don't have volunteers, call on people that appear responsive.
- **Refrain from nervous habits.** They detract from your message. Avoid playing with change in your pockets, playing with your jewelry, adjusting your clothing, swinging your arms, crossing your legs, pacing, rocking or swaying.

- **Eliminate verbal fillers** such as “you know, kind of, quite frankly, uh, er and ummm.”
- When the presentation concludes, remember to make eye contact with the students and **thank them for listening.**

DON'T . . .

- **Call the students “children.”**
“Students” is fine, but the words “children” or “kids” will offend them.
- **Tell the students how nervous you are.**
It is hard for them to imagine an adult would be nervous speaking to students. It is tempting to try to make them empathize with your nervousness, but that ploy only serves to make it more obvious you are uncomfortable.
- **Prejudge the students based on school or economic factors.**
Even though students are essentially the same, every school and every class is a different experience.
- **Say, “ I’m not your typical CPA.”**
This comment puts down the profession and makes it seem unappealing. Always discuss the positive, intriguing aspects of your profession. Call on the experience of colleagues. Use examples, “Did you know that the CEO of Nike is a CPA?”

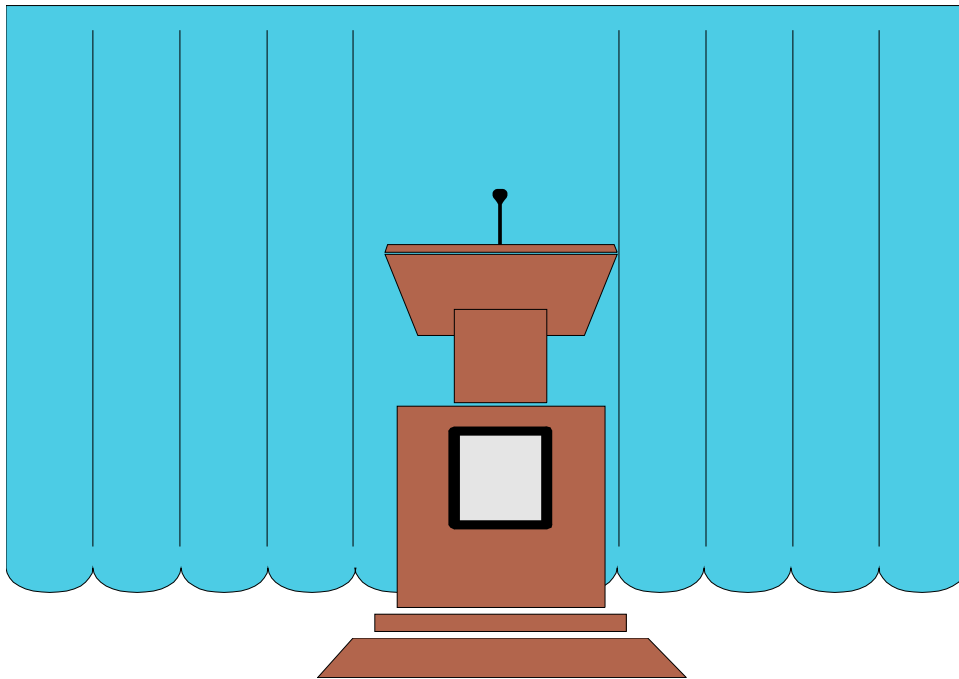


Get it Straight from the CPA: A Sample Presentation

Following are sample outlines and “talking points” for 15-minute, 30-minute and 50-minute presentations. You can easily take the talking points with you and speak directly from it. However, MACPA encourages you to customize your remarks based on the class and the time allotted.

There is plenty of information in each of these speeches to fill the allotted time. It is suggested you practice the speech several times to determine what you will say and how long it will take. The time may go by quickly and you want to be sure to cover everything you need to.

Remember to keep students involved and ask them questions whenever possible.



Presentation Outlines

15-Minute Presentation

1. Introduction (2 minutes)
2. What is an accountant? (2 minutes)
3. What skills do accountants need? (2 minutes)
4. What is a CPA? (2 minutes)
5. How do you become a CPA? (1 minute)
6. What can you expect to make? (1 minute)
7. How should you prepare to become a CPA? (1 minute)
8. Questions and Answers (2 minutes)
9. Evaluations (2 minutes)

For 30-Minute Presentation

Add in *Takin' Care of Business* video (12 minutes) plus introduction and discussion of the video.

For 50-Minute Presentation

Add in *Takin' Care of Business* video (12 minutes) plus introduction and discussion.

Add in an activity or other presentation tool from Chapter 3.

Suggested Visual Aids and Materials

15-Minute Presentation

- *Takin' Care of Business* Career Guides*
- PowerPoint CD (Included in this binder)
- MACPA Tabletop Display*

Due to the short time period, it is suggested presenters do not show the *Takin' Care of Business* video, but leave a copy of the video with the teacher or counselor.

30-Minute Presentation

- *Takin' Care of Business* Career Guides*
- *Takin' Care of Business* video*
- PowerPoint CD (Included in this binder)
- MACPA Tabletop Display*

50-Minute Presentation

- *Takin' Care of Business* Career Guides*
- *Takin' Care of Business* video*
- PowerPoint CD (Included in this binder)
- MACPA Tabletop Display*
- Additional handouts and activities as needed from Chapter 3

*Request from the MACPA's Academic & Career Services Staff at least seven business days in advance by calling (248) 267-3700 or e-mailing macpa@michcpa.org.

Optional Hand-out

WHAT IS ACCOUNTING?

BALANCE SHEET

Assets = Liabilities + Owner's Equity

Assets – Liabilities = Worth

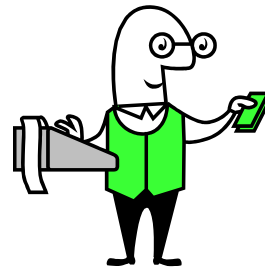
INCOME STATEMENT

Revenues – Expenses = Net Income



WHAT DO ACCOUNTANTS DO?

- Produce financial statements and tax returns
- Make financial decisions
- Look for fraud



WHAT IS A CPA?

- A Certified Public Accountant works for a CPA firm, which provides services to clients
- A CPA can also work for government, the IRS, or a corporation

WHAT DO CPAs DO?

- Audit financial statements
- Compile tax returns
- Provide financial and tax advice
- Provide consulting for business decisions
- Perform fraud investigations



15-Minute Presentation Talking Points:

1. Introduction (2 min.)

Have teacher introduce you by name, CPA designation if appropriate, and company name.

Write your name on the blackboard. Use your CPA designation if appropriate.

Hand out Takin' Care of Business Career Guides.

Let's start out with some simple questions.

Question: When Limp Bizkit goes on tour, who decides how much money to charge for concert tickets? [Let students answer.] Right, an accountant.

Question: When Puma comes out with a new style of sneaker, who helps decide where it gets manufactured most cost effectively? [Let students answer.] Probably an accountant.

Why?

- Accountants know how to talk the "language of business" – numbers. But they also are involved in the big picture.
- Accountants are knowledge services professionals. They "mine" data to gather facts and knowledge so business owners can make sound financial decisions.
- Accountants are strategic partners, helping organizations succeed and grow.
- Accountants are business and financial strategists who help chart the paths of individuals and businesses.

I'm a certified public accountant, or CPA, and a member of the Michigan Association of Certified Public Accountants.

I'd like to start by telling you a little bit about my career and explain why I chose to become an accountant and then a CPA.

I went to high school at _____, and college at _____:

I choose an accounting major there because:

My first job out of college was:

My current job is:

Explain your day-to-day work schedule without getting too technical. Discuss the benefits of your job, what you like: flexible hours, teamwork with co-workers, working with clients, helping people, travel, etc.

Talk about your future career plans briefly.

2. **What is an accountant?** (2 min.)

Not every accountant does exactly what I do.

New opportunities are opening for accountants every day. As an accountant you may find yourself:

- Working for a large public accounting firm
- Teaching accounting courses at your local college
- Operating your own practice
- Providing consulting services for a large corporation such as Coca-Cola.
- Showing non-profits like the Red Cross how to run efficiently
- Working as an FBI agent investigating fraud
- Helping studios make movies in Hollywood

You can see some of those jobs described on page two of the brochure.

Every business and non-profit organization needs accountants.

3. **What skills do accountants need?** (2 min.)

They need to be well rounded in many skills.

- **Communication** – CPAs are constantly interacting with people. Firms and businesses value CPAs who can communicate well in person and in writing.
- **Technology** – CPAs work with cutting edge technology. CPAs use technology for communication, research, and reporting. You should know about existing and emerging technologies in business environments and understand how to use them effectively. It is not uncommon for a CPA to help their clients select the most effective technological system for their business.
- **Critical thinking** – Businesses rely on CPAs to review their business practices and recommend improvements.
- **Adaptable** – CPAs should be intelligent, but they also need to be flexible and adaptable to new situations. Business is a dynamic environment.
- **Team player** –The CPA's ability to work in a cooperative environment develops strong client relationships.

Accountants also:

- Analyze, compare facts and make decisions
- Maintain high ethical standards
- Make good judgments under stress

4. **What is a CPA?** (2 min.)

How many of you have heard of CPAs? What's the difference between an accountant and a CPA?

- All CPAs are accountants, but all accountants are not Certified Public Accountants. CPA is a special license that requires commitment, dedication and integrity to achieve and maintain. To become a CPA, you'll need to fulfill education and experience requirements, and pass a uniform exam.

- Receiving your CPA certification distinguishes you from other business professionals — you will benefit from increased trust, opportunities and financial rewards.
- The CPA designation is a professional credential that is recognized and respected globally.
- CPAs are relied upon as business advisers to answer complicated financial and business questions.
- CPAs are trusted professionals who enable people and organizations to shape their future.
- CPAs are the only financial professionals who can perform audits.
- CPAs are leaders in business and industry because they have the skills to make sense of a changing and complex world.

5. How do you become a CPA? (1 min.)

- Requirements vary from state to state.
- Earn a bachelor's degree in accounting from an accredited college or university.
- Take 150 semester hours of college coursework.
- Pass the Uniform CPA Examination.
- Have one year of accounting-related professional work experience.
- Follow a strict code of ethics.
- Once licensed, complete continuing professional education every two years.
- See page 5 of the brochure.

6. What can you expect to make? (1 min.)

- CPAs enjoy starting salaries from \$30,000 to \$50,000 at public accounting firms and in industry. CPAs can earn \$100,000 and up – Many CPAs run their own firms and make millions!
- Look at pages 3 & 4 of the brochure for more sample salaries.

7. How should you prepare to become a CPA? (1 min.)

- Enroll in business, mathematics, computer science, social studies, English, economics and humanities classes.

- Participate in extracurricular activities, volunteer activities, and work.
- Consider job shadowing an accountant.
- Join college campus groups such as Beta Alpha Psi.
- Seek an internship with an accounting firm.

8. What questions do you have about accounting or about becoming a CPA? (2 min.)

NOTE: If there are no questions, bring the list of Frequently Asked Questions on pages 23-27. Read some of those that you haven't covered in your presentation.

When you are finished answering questions, finish strong! Don't just fade away!

- Thank you for inviting me into your classroom. It's been great!
- Check out the MACPA web site – www.michcpa.org -- for more information on careers in accounting.
- I hope some of you consider a career in accounting. It's a great choice with many opportunities for a secure future.

9. Evaluations (2 min.)

Distribute evaluation forms to the students. Be sure to collect all evaluations before leaving.

Allow time to hang around and answer one-on-one questions. Some students feel more comfortable with that option.

Frequently Asked Questions About Accounting Careers

What can I do now to prepare for my college accounting education?

Students interested in becoming CPAs should start preparing in high school by taking college preparatory courses. Along with computer and business courses, it is recommended you take courses in language, science, and mathematics. English courses will prepare a student to speak and write well, important skills in the business world. Courses in mathematics will help develop your problem solving and reasoning ability.

Students can be awarded college credits by enrolling in high school courses that have been approved for advanced standing. This type of program may be called an articulation agreement, dual credit program, credit in escrow, or advanced placement. You should contact your guidance counselor to find out if your school has an advanced placement program with any area colleges. You should also check with the college or university you plan to attend to see if such a program is available. These agreements and programs are an excellent way to get an early start on your undergraduate degree. Below are some additional suggestions to prepare you for your accounting education:

- Maintain good academic standards.
- Take business classes.
- Participate in school and community activities – get involved!
- Take college preparatory classes.
- Gain work experience through an internship.
- Do what you're passionate about.
- Conduct informational interviews with CPAs to learn more about the profession.
- Develop computer skills.
- Learn to work in a team environment.

What are the job benefits of being a CPA?

- Challenging work assignments
- People-oriented profession
- Flexibility and variety
- High demand for accountants – job security

- High salaries and great benefits
- Help businesses reach their goals
- Unlimited opportunities
- Respected profession
- Trusted advisors/consultants
- Change and challenge are constant

What is a CPA and what do they do?

- A CPA, or Certified Public Accountant, is a trusted financial advisor who helps individuals, businesses, and other organizations plan and reach their financial goals. Whatever those goals—saving for a new home, opening a new office, or planning a multi-billion dollar merger—CPAs can help.
- A CPA certification opens doors that can fast track you into influential jobs in every industry. Who do you think the FBI recruits to investigate criminal fraud? What profession is often a stepping-stone to positions such as Chief Financial Officer (CFO) and Chief Executive Officer (CEO)? Who helps rock stars manage their money?
- Today, the decision makers see the role CPAs play as critical in financial and business problem solving. The CPA's office is probably just down the hall from the CEO (or maybe he or she is the CEO.)
- An accounting background and a CPA license will let you do just about anything in business. CPAs are presidents and CEOs of huge corporations, innovative entrepreneurs, self-employed consultants, captains of industry, government leaders and significant players in almost every other field. They are financial planners doing consulting for all types of people from their next-door neighbor to famous athletes and corporate giants. They are educators turning out some of the country's best and brightest business minds. They are experts in assurance programs such as eldercare and technology.
- The accounting profession is demanding, energizing, and high profile. CPAs are communicators, leaders, negotiators, strategists, and much more. Becoming a CPA opens the door to a world of opportunities.

Example: Phil Knight

Everyone knows what Nike is.... but what you probably don't know is that the founder, Phil Knight, is a CPA.

Let's take a jog through Phil Knight's career:

- Graduated with an accounting major

- Later received his MBA – Master’s of Business Administration
- Became a CPA
- He started his own business. While he was selling shoes out of the trunk of his car, he was a CPA and taught accounting at a local university.
- He eventually stopped teaching and devoted all his time to what is now Nike.

Because his accounting background gave him a good understanding of business, he is able to use that background to make sound business decisions.

Phil Knight is an example of how a CPA can also be a visionary – he was a marketing genius who decided to pay celebrities to wear and market his product.

What is the difference between public and corporate accounting?

- In public accounting, the CPA owns his or her firm, or works with others in a firm, with CPAs and other professionals. The CPA performs audits, provides assurance services or consults with many different clients as a business advisor.
- Public accounting is a great foundation for a variety of careers in the world of business. CPAs are exposed to many different industries and that experience can be translated into any number of careers. You could end up working with a pro sports team, your favorite television network, or as the company’s Managing Partner. You could even start your own business.
- Auditing, management consulting, tax and financial planning are the core activities of the public accountant, but can be applied to new specialty areas, such as forensic accounting, and information security and integrity.
- Corporate accounting (sometimes known as “managerial” or “private” accounting) puts the CPA inside a business. CPAs use critical thinking skills to provide innovative solutions that help companies run their operations better and help their business grow.
- The career path of a CPA working successfully in corporate accounting often leads to higher positions, such as Controller or CFO.

Why should I get my CPA certification?

- The CPA certification offers career choices that put you in control of your life. A CPA certification opens doors in every kind of business. The CPA certification can provide a lucrative, lifelong professional career.
- The CPA credential is a symbol of trust and professionalism in the world of business. It’s a highly challenging professional track, but the reward is that CPAs are considered the most trusted advisors in business.

- In addition to completing business and accounting courses in college and passing a national exam, CPAs continue to maintain and update their skills through continuing professional education to maintain their license.

What kinds of career opportunities are available for CPAs?

From the smallest start-up company to the largest government agencies, every business or organization requires the skills of a CPA. The CPA credential is highly regarded. To a potential employer it means high ethical standards, as well as measurable experience, education, and skills. CPAs work in public accounting, business and industry, government and education.

Public Accounting

Public accounting is best known for providing audit services. CPAs must be licensed to perform audits where CPAs review clients' financial statements and provide their professional recommendation. Within public accounting CPAs also use their skills regarding federal, state and international taxation laws, computer technology and management operations. Staff or entry-level CPAs assist with audits. At the manager level, CPAs will supervise staff. As a partner in a firm, the CPA's responsibilities will increase to include supervision of managers. Partners make decisions that impact every aspect of the firm's operations and have responsibilities for managing client relationships and obtaining new ones. A CPA who owns his or her own business and may employ a few individuals to support his or her work is known as an individual practitioner.

Business & Industry

Working as a CPA in business and industry requires specialized knowledge of the particular industry. On-the-job training and continuing education are necessary. A CPA may be responsible for developing, producing and reviewing data useful for making business decisions and developing strategic plans. Additionally, CPAs will need to report the results to internal and external parties. CPAs in business and industry have titles including staff accountant, analyst, controller and chief financial officer.

Government

CPAs work in a wide range of positions in local, state and federal government. The federal government employs CPAs in its agencies including the Internal Revenue Service (IRS), Federal Bureau of Investigation (FBI) and the General Accounting Office (GAO). The IRS audits individuals and corporate tax returns. CPAs working for the FBI are involved in cases including fraud, financial crime and white-collar crime. The GAO examines the use of public funds, evaluates federal programs and activities, and provides information and other assistance to help Congress make effective policy

and funding decisions. CPAs working in government positions have titles that include FBI or IRS agent, staff accountant, manager, comptroller and director.

Education

Accounting educators are on the faculty of community colleges, universities, and graduate schools. CPAs may also hold positions as high school business and accounting teachers. Job titles include accounting teacher, assistant professor, professor and department chair.

Student Evaluation

Thank you for participating in this program. Please help us make this presentation better for other students by completing this form and returning it.

Please answer **"Yes"** or **"No"** to the following questions:

- | Y | N | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Did you ever consider an accounting career before hearing this presentation? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. After hearing this presentation, would you now consider a career in accounting? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Did you receive information helpful for making career choices? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Have you taken, or are currently enrolled in, an accounting class? |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Did you enjoy today's presentation? |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Would you like to receive further information about accounting or the CPA profession? If you answered "yes," please talk to your teacher. |

Thank you!



Other Activities and Presentation Tools

The Lottery Game (For 50-Minute Presentations)

Let's try something to demonstrate to you how valuable accounting skills can be:

[Take out a lottery ticket. Throw it on the ground among the students.]

One day you're walking down the street and you see a lottery ticket.

[Point to a student.]

And you pick it up.

[Have the student come to the front of the class. Ask for his or her name.]

What do you do, John, with your new lottery ticket? [Get John to say: Go home and check the lottery numbers for winners.]

Right. John goes and checks the winning numbers and found he's got a winner! He's won \$10 million! Excellent. The problem is now everyone will want to be your friend, right?

Who wants to be John's friend? If you want to be his friend, come up to the front and stand next to him. [Everyone gets up and stands next to John.]

Well, John what do you do next? [answers] Right, he heads down to the lottery office all excited. He's expecting to get a check with a 10 and six zeros. But what do the lottery folks tell him?

They say: Read the fine print. We never said we'd give you \$10 million right now. But we can give you \$2,000,000 every year for five years.

Uh, oh, John. Your "friends" are looking a little nervous. \$2,000,000 doesn't go as far as it used to, does it? You've got a lot of friends to spread it around to. Who isn't sure they want to be John's friend anymore? Go to the other side of the room.

John wants to keep his friends. So he says: Hey, it still adds up to \$10 million right?! Not too bad. I can live on 2-large a year. But can't you do any better than that?

So the lottery guys say: Well, John, if you want, we can give you \$8,200,000 right now and that's all you'll ever get. What's your choice?

\$10,000,000 spread over 5 years or \$8.2 mil right now.

What's your choice, John?

[After John chooses, have the group split up.]

For those of you who think John made the right choice – stand next to John. If you think he made the wrong choice – go to the other side of the room.

Well, guess what? You're all right. How can that be? \$10 million spread over 5 years is worth about \$8.2 million if you got paid right now. This calculation is called the present value of money and is something accountants do. Might come in handy if you won the lottery. Comes in real handy in figuring the value of investments, bonds and whether a company should buy a piece of equipment or not.

Is a Career as a CPA Suited to Your Work Values?

When considering a career, it is important to consider your personal work values – what is most important to you in a job, and most suitable for your individual personality and interests. Taking such values into account as you consider possible careers will go a long way in determining how much you enjoy going to work – and whether you find that work to be personally satisfying.

Is Accounting For You? Answer “Yes” or “No” to the following questions:

- | Y | N | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you enjoy giving advice to others? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you enjoy solving problems and thinking of creative solutions? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you enjoy researching on the Internet? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like to meet new people and discuss business-related topics? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like to work with cutting edge technology? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a career that is personally rewarding and allows you to see the results of your work? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you organized? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a career that has a good salary and the opportunity for advancement? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a career that may allow you to set your own schedule? |
| <input type="checkbox"/> | <input type="checkbox"/> | Can you handle many tasks at one time? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like a college degree that would allow you to choose from many different career paths? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a job that offers stability? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a career that requires excellent communication skills – written and verbal and the opportunity to use them? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a team player? |

If you answered “Yes” to eight or more of the questions, accounting may be a great choice for you. You should consider arranging an informational interview with a CPA in your area. If not, it might make sense to explore other accounting career information before making a final decision.

For more information on careers in accounting, check out:

www.michcpa.org

www.aicpa.org

www.StartHereGoPlaces.com



What Do You Know About Careers in Accounting?

Test your listening skills by answering the following questions, which were discussed during the presentation.

1. Where does your speaker work?
2. Working in a professional services firm is just one opportunity for an accounting graduate. Name the other three that were discussed.
3. How many "Big" accounting firms are there currently?
4. Name 2 other employment options within professional accounting services, besides working at a "Big" firm.
5. What is the product that is sold within professional services?
6. Name one of the skills that is necessary to work in a professional accounting services firm.
7. Within the accounting profession, name four career options that were discussed today.
8. What is the earning potential of someone working in a professional services firm?
9. Name two good reasons to join a professional services firm.
10. Why is the ability to work in teams necessary to be successful in an accounting career?

Breaking The Ice

If you have time and the situation warrants it, you may want to use an icebreaker before your presentation.

What are icebreakers? Icebreakers are techniques used at the beginning of a presentation to reduce tension and anxiety, and also to immediately involve the class in the presentation. Use an icebreaker because you want to, not as a time filler. Even though the assumption is the students know each other, you will find that they really can learn more about each other.

Reasons For Using Icebreakers

- They are good techniques to help people feel more comfortable with themselves and with others and feel more “at home” in a group.
- They break up the “cliques,” invite people to form random groups, and help individuals meet others in a non-threatening and fun way.
- They can set a tone for the time a group will be together, encourage people to feel “safe,” and hopefully evoke lots of laughter and release tension.

Sample Icebreakers

Introduce Myself – Participants introduce themselves and tell why they chose the particular class. Variations: Participants tell where they first heard about the class, how they became interested in the subject, favorite television programs, or the best books they have read in the last year.

Introduce Another – Divide the class into pairs. Each person talks about himself or herself to the other, sometimes with specific instructions to share a certain piece of information. For example, “The one thing I am particularly proud of is...” After five minutes, the participants introduce the other person to the rest of the class.

Character Descriptions – Have students write down one or two adjectives describing themselves. Put these on a stick-on badge. Have class members find someone with similar or opposite adjectives and talk for five minutes with the other person.

I’ve Done Something You Haven’t Done – Have each person introduce himself or herself and then state something he or she has done that he or she thinks no one else in the class has done. If someone else has also done it, the student must state something else until he/she finds something that no one else has done.

Famous Person – People write a famous name on a piece of paper and pin it on someone else’s back. Person tries to guess what name is pinned on his/her back by asking others around the room yes or no questions. Variation: Use favorite place instead of favorite person.

Circle Introduction – Have the participants stand in a circle. They have two minutes to find out who the person to their left is and some interesting facts about them. Each person will introduce the person on his or her left to the whole group.

Nametag Game – Introduce yourself to another person in the group and after conversing two minutes, exchange nametags. Then share the information about your partner with another member in the organization.

Human Lines – Have the participants line up according to some criteria. It could be according to the alphabet, age or height. Have each person introduce the person on his or her left to the whole group. Allow two minutes for the participants to gather information before starting the introductions.

What A Tangled Web We Weave – You will need a ball of yarn for this icebreaker. Have the participants form a circle. The presenter should start the activity. The presenter can state a goal for the presentation, or a goal in general about their career or objective. After the presenter completes their statement, he or she will hold one end of the string and throw the other end to another individual in the circle. That individual will then follow the same guidelines as the presenter. At the end they will also hold on to a piece of the string and throw it to another individual. The goal is to create a web with the string that connects everyone together. You may also incorporate a theme along with the icebreaker. When the web has been completed, everyone should drop the string at the same time and view the web.

Name Whip – Have the group sit in a circle. (Not recommended for groups over twenty.) Each participant introduces himself or herself by saying his or her name and a word using the first initial of his or her first name. The topic from which the word is based is flexible. The facilitator would start by asking the group to think of a favorite food item, or some other topic, that begins with the first letter of his or her first name. Each person will be responsible to remember the names and matching items for every person that precedes him or her in the circle. The whip ends when the last person in the circle names everyone in the room and the item they like. The facilitator should then ask if anyone in the group could name everyone in the circle and the item they liked.

Scavenger Hunt – Have each participant write down his or her name and an obscure fact about themselves that few people know about. These are then typed up on a sheet of paper, but with the names left blank. Hand out the sheets to all the participants and tell them that they are to match the obscure facts with everyone's name. This could be done in two ways. One way is to have everyone just guess and see how many he or she gets right. Afterwards they could discuss first impressions and stereotyping. The second method is to have everyone work on the sheet throughout the presentation and offer a prize to the person with the most correct answers. If there is a tie, have a run off to see who can remember the most without looking at his or her sheet.

Truth or Pretend? – Have each person tell one thing about themselves that is true and one thing that is false, without revealing which is which. Then have all participants try to guess which one is the truth.

Take As Much As You Think You'll Need – Props: M&M's, peanuts, a roll of toilet paper, Skittles or anything else with lots of pieces and small cups. To begin, the leader passes around the bowl of M&M's or the roll of toilet paper. Each person is given the instructions to "Take as much as you think you will need." No further instructions are given until each person has received their M&M's. Once everyone has some, the first person begins by telling one thing about himself for each M&M or piece of toilet paper they have taken. When the first person has finished, you move on to the next person in the group. As an interesting twist, and to be sure that you find out some different information on each person, you may give each color M & M a different meaning or category. We suggest the following: (example using Skittles)

Red: personal information (name, major, school, age)

Yellow: family information (parents, brothers, sisters, pets)

Orange: free category- use it to say something fun about yourself or you don't have to say anything.

Green: dating experiences (favorite date, worst date, significant others)

Purple: hobbies, other interests (sports, dancing, talents)

Three-Word Interview – Assign each person in the group to another person from the group. Then have them find out as much of the following information about each other as they possibly can in 2-3 minutes; name, hobbies, family, state, school/job, favorite color, favorite food, favorite type of music, etc. They can interview back and forth or each person could be assigned to interview one person while a completely different person is interviewing them. Then have them use three words to describe their assigned partner, but three words only. (Example: Joe Bob was my partner, funny, energetic, verbose)

These are just a few of the hundreds of icebreakers you can use. Be creative and design your own variations. Don't be afraid to experiment and try different approaches, and above all, have fun. You will find that after you have accomplished a few of these icebreaker activities, students will be much more attentive. You've hopefully made a connection with the students.



Sam Shade Skit

The Sam Shade Skit is an interactive tool that can be used in the classroom. The skit demonstrates the investigative nature of auditing in a humorous way. The skit is most effective when the suggested props are used and the characters are assigned prior to the presentation. Contact the teacher in advance to assign the appropriate students to the roles in the skit. At the end of the skit, the class can vote for the guilty parties on the Sam Shade Ballot. The skit takes approximately 15 minutes and can be followed up with a discussion on the various opportunities in accounting and the investigative nature of auditing.

Preparing for Sam Shade

- Contact teacher and request the teacher to assign students or recruit student volunteers for the Sam Shade characters.
- Make appropriate number of copies for class.
- Bring Sam Shade props. The following is a list of suggested props.

Sam Shade	detective hat, bell or other noisemaker to use before introducing new character
Controller	bank statement or general ledger report
Personnel Manager	notebook which could be considered a personnel listing
Palace Bookkeeper	10 key, 6 column paper
T-Shirt Vendor	t-shirt
Ticket Printer	tickets
The Builder	hard hat, plastic hammer
The Head Usher	calculator
The Chief B.O.'s Mother	flower hat
Chief Box Office Manager	flower lei, sunglasses, or Hawaiian shirt

Presenting Sam Shade

- Using the school name, teacher names, and student names, fill in the blanks on your copy of the script.
- Distribute copies of the script.
- Presenter is Sam Shade.
- At the end of the skit, ask the class to complete the ballots.
- Summarize ballots on the chalkboard.
- Following the skit, briefly discuss the methods used by Sam Shade to capture the guilty parties. (Discussion with individuals, number of tickets, check written to Big Shot, etc.)

CARD #1

INTRO- SAM SHADE, FBI AGENT

Start Sam (To Audience): Hi, Samuel/Samantha Shade here. But you can call me Sam. I'm a CPA, and a Special Agent for the FBI. My specialty? White-collar crime. I call them thugs in ties. Pretty boy crooks in tasseled loafers. It was Monday morning when the phone rang. It was the Palace of _____*_____, the local place for sports events and concerts. Gorgeous place, and only a year old. They had a teensy problem. A little embezzlement action going on. Together maybe we can set a little trap and catch this rat in a grey flannel suit. I'm on the case. We'll talk to the chief accountant at the Palace first. That would be _____, the controller.

*insert name of city or name of high school

CARD #2

CONTROLLER

Sam (To Audience): Here we are at the Palace. When they saw me coming, the controller wanted to jump off the scoreboard.

Sam: I know you're stressed out, but just relax and tell me your problem.

Controller: Starting last week, we were taking in more cash at the Box Office than ever before. For every event, there was extra money. It was much higher than the cash and the Box Office records from events in the previous eleven months.

Sam: Maybe I should talk to the chief of the Box Office?

Controller: The chief B.O.?

Sam: What you call him is his problem.

Controller: You'll have to wait. He's on vacation.

Sam (To Audience): All I know is that there's extra cash coming in this week. The chief B.O.'s on vacation. Maybe the person who hired the chief B.O. is involved. I want to talk to _____, the Personnel Manager.

CARD #3

PERSONNEL MANAGER

Sam (To Audience): The Personnel Manager knows everybody working here. And very believable, even with a name like _____.

Sam: So whom do you think our embezzler could be?

P.M.: I try to hire only good, trustworthy people. Like _____*, who's in charge of the laundry and _____*, in charge of pest control. But if it's fraud, maybe you should talk to the bookkeeper. That may explain the extra cash. . . unless the bookkeeper took the cash home.

Sam (To Audience): I knew it! Never trust a bookkeeper. Especially with a name like _____.

*insert names that everyone will know (teachers, fellow student)

CARD #4

PALACE BOOKKEEPER

Sam: No green eyeshade, but you look like an honest bookkeeper. Of course, they looked honest at Enron too. Tell me what you know.

Bookkeeper: When I got here two weeks ago, it was strange. For each event, the bank deposit was bigger than what the ticket office said we took in. For hockey, the box office said \$1 million, but we deposited \$1,050,000. The _____*,
concert: Box Office \$600,000, bank deposit \$630,000.

*insert the name of a rock group.

Sam: Well, the Box Office sounds clean; if they were stealing, the bank deposits would be less than the Box Office records, not more!

Bookkeeper: Another strange thing. Right after each deposit, there's a check made out to Big Shot T-Shirts Company. The check is for the difference between the Box Office amount and the deposit.

Sam (To Audience): So after hockey, a check went to Big Shot for \$50,000. And after the concert, Big Shot got a check for \$30,000. Maybe the checks are for t-shirts to sell at the games and concerts. But maybe not. I need to have a little chat with the t-shirt vendor, _____.

CARD #5

T-SHIRT VENDOR

Sam: Do you work for Big-Shot T-Shirts?

Vendor: Big Shot T-Shirts? Never heard of them! I'm independent: The Cool Dude T-Shirt Company. That's C.D. not B.S. I got exclusive rights to sell at the Palace. The Chief B.O. got that deal for me. What a deal; I've made lots of money selling shirts.

Sam: Exclusive rights! So there's no B.S., just C.D.

Vendor: No B.S.

Sam: And you're rolling in dough from t-shirts because of what the Chief B.O. did for you?

Vendor: No B.S.

Sam: You sound a little shaky, but I should expect that from a t-shirt vendor. I've got nothing on you yet.

Sam (To Audience): I'm going to turn my attention back to the extra money, where the bank deposit was more than the ticket office amount. And the ticket sales are based on tickets, so maybe the problem is _____, the ticket printer.

CARD #6

TICKET PRINTER

Sam: So, Mr./Ms ticket printer how many seats do you sell tickets for?

Printer: It depends. For your concerts you get 18,000 seats. For your basketball game, you got 19,000 seats. And for your hockey game you got 20,000 seats.

Sam: 20,000 – that’s the max?

Printer: That’s right – good luck counting them!

Sam: What about the Box Office manager?

Printer: B.O.?

Sam: (Pause) Not today.

Printer: No, I mean the Chief of B.O. He’s on vacation.

Sam (To Audience): The ticket printer said seats sold in the arena go to 20,000 max.

Maybe the Palace people can’t count very well when the numbers clear what they learned on Sesame Street. I’ve got to go back to square one and talk to the builder,

_____.

CARD #7

THE BUILDER

Sam: Tell me, how many seats are there in this place?

Builder: That's a good question. The city told us how much space they had, we built the Palace to fill the space, and then we crammed as many seats as we could in there. I'd say about 20,000.

Sam: 20,000. That sounds like a good number, from what I've heard. But I need to be exact.

Sam (To Audience): Who better to know about seating than _____, the head usher!

CARD #8

THE HEAD USHER

Sam: Well, _____, just how many seats are really here?

Usher: (Pause while he hits calculator buttons) There are 41 sections of 200 seats, plus 40 sections of 300 seats, plus 40 sections of 20 seats.

Sam: This solution to this case is in the numbers, and the numbers are in your hands. Please get it right! What's the total?

Usher: 21,000 seats.

Sam: 21,000 seats? Thank you very much! You seem to be honest, but then again, this fraud was pulled off by somebody smart, and since you're the only one who can use a calculator, you're the smartest one I've met so far.

Sam (To Audience): I need more info on this Chief B.O. I know somebody who won't lie to me – his mother, _____.

CARD #9

THE CHIEF B.O.'S MOTHER

Sam: _____, how long have you known B.O.? (Pause) On second thought, do you know what he's been doing these days?

Mom: He was so excited to get that job at the Palace last year. A \$50,000 yearly salary! He certainly has spent a lot of money recently, a car, trips, a new house. . . .it seems like more than \$50,000! He's in Hawaii right now! Staying at the most expensive place on the island.

Sam: What's the place called?

Mom: The place is called. . . .(pause). . . .The _____* Resort.

Sam: Mrs. B.O., er, _____, thanks. I think I may be paying your son a visit. I love Hawaii!

* Insert the name everyone will know (such as a teacher or the principal).

CARD #10

CHIEF BOX OFFICE MANAGER

Sam (To Audience): Here I am in Hawaii. Guess what? We found a place called Big Shot T-Shirts. . . (pause). . . It's an empty warehouse. Then I dropped in at. . . (pause). . . the _____* Resort.

Sam: B.O., Sam Shade, CPA here. It's over. It's time to hit the showers.

B.O.: I don't believe it. All I did was leave town for one week, and I'm caught. How did you know it was me?

Sam: First, I could smell you from Michigan. Second, I figured it out. There were an extra 1,000 seats at the Palace and nobody realized it. You sold an extra thousand tickets and banked the money into the Palace bank account. Then you wrote a check for that amount to Big Shot T-Shirts, like it was for shirts to sell. But the Big Shot was really you!

B.O.: I confess! But I knew I couldn't do this alone! There were two others who knew about the extra thousand seats. . . . and I was splitting my profits with them!

Sam: Don't bother telling me, B.O. As bad as you smell, I can also smell out the other two partners and I bet that the class can smell them too!

CLASS NOW COMPLETES BALLOTS.

FILL IN THE BOX OFFICE MANAGER AND TWO OTHERS.

SAM SHADE, FBI AGENT

INTRO

Start Sam (To Audience): Hi, Samuel/Samantha Shade here. But you can call me Sam. I'm a CPA, and a Special Agent for the FBI. My specialty? White Collar Crime. I call them thugs in ties. Pretty boy crooks in tasseled loafers. It was Monday morning when the phone rang. It was the Palace of _____*, the local place for sports events and concerts. Gorgeous place, and only a year old. They had a teensy problem. A little embezzlement action going on. Together maybe we can set a little trap and catch this rat in a grey flannel suit. I'm on the case. We'll talk to the chief accountant at the Palace first. That would be _____, the controller.

* insert name of city or name of high school

CONTROLLER

Sam (To Audience): Here we are at the Palace. When they saw me coming, the controller wanted to jump off the scoreboard.

Sam: I know you're stressed out, but just relax and tell me your problem.

Controller: Starting last week, we were taking in more cash at the Box Office than ever before. For every event, there was extra money. It was much higher than the cash and the Box Office records from events in the previous eleven months.

Sam: Maybe I should talk to the chief of the Box Office?

Controller: The chief B.O.?

Sam: What you call him is his problem.

Controller: You'll have to wait. He's on vacation.

Sam (To Audience): All I know is that there's extra cash coming in this week. The chief B.O.'s on vacation. Maybe the person who hired the chief B.O. is involved. I want to talk to _____, the Personnel Manager.

PERSONNEL MANAGER

Sam (To Audience): The Personnel Manager knows everybody working here. And very believable, even with a name like _____.

Sam: So whom do you think our embezzler could be?

P.M.: I try to hire only good, trustworthy people. Like _____*, who's in charge of the laundry and _____* in charge of pest control. But if it's fraud, maybe you should talk to the bookkeeper. That may explain the extra cash. . . unless the bookkeeper took the cash home.

Sam (To Audience): I knew it! Never trust a bookkeeper. Especially with a name like _____.

*insert names that everyone will know (teachers, fellow student)

PALACE BOOKKEEPER

Sam: No green eyeshade, but you look like an honest bookkeeper. Of course, they looked honest at Enron too. Tell me what you know.

Bookkeeper: When I got here two weeks ago, it was strange. For each event, the bank deposit was bigger than what the ticket office said we took in. For hockey, the box office said \$1 million, but we deposited \$1,050,000. The _____*, concert: Box Office \$600,000, bank deposit \$630,000.

*insert the name of a rock group.

Sam: Well, the Box Office sounds clean; if they were stealing, the bank deposits would be less than the Box Office records, not more!

Bookkeeper: Another strange thing. Right after each deposit, there's a check made out to Big Shot T-Shirts Company. The check is for the difference between the Box Office amount and the deposit.

Sam (To Audience): So after hockey, a check went to Big Shot for \$50,000. And after the concert, Big Shot got a check for \$30,000. Maybe the checks are for t-shirts to sell at the games and concerts. But maybe not. I need to have a little chat with the t-shirt vendor, _____.

T-SHIRT VENDOR

Sam: Do you work for Big-Shot T-Shirts?

Vendor: Big Shot T-Shirts? Never heard of them! I'm independent: The Cool Dude T-Shirt Company. That's C.D. not B.S. I got exclusive rights to sell at the Palace. The Chief B.O. got that deal for me. What a deal; I've made lots of money selling shirts.

Sam: Exclusive rights! So there's no B.S., just C.D.

Vendor: No B.S.

Sam: And you're rolling in dough from t-shirts because of what the Chief B.O. did for you?

Vendor: No B.S.

Sam: You sound a little shaky, but I should expect that from a t-shirt vendor. I've got nothing on you yet.

Sam (To Audience): I'm going to turn my attention back to the extra money, where the bank deposit was more than the ticket office amount. And the ticket sales are based on tickets, so maybe the problem is _____, the ticket printer.

TICKET PRINTER

Sam: So, Mr./Ms. Ticket printer how many seats do you sell tickets for?

Printer: It depends. For your concerts you get 18,000 seats. For your basketball game, you got 19,000 seats. And for your hockey game you got 20,000 seats.

Sam: 20,000 – that's the max?

Printer: That's right – good luck counting them!

Sam: What about the Box Office manager?

Printer: B.O.?

Sam: (Pause) Not today.

Printer: No, I mean the Chief of B.O. He's on vacation.

Sam (To Audience): The ticket printer said seats sold in the arena go to 20,000 max. Maybe the Palace people can't count very well when the numbers clear what they learned on Sesame Street. I've got to go back to square one and talk to the builder, _____.

THE BUILDER

Sam: Tell me, how many seats are there in this place?

Builder: That's a good question. The city told us how much space they had, we built the Palace to fill the space, and then we crammed as many seats as we could in there. I'd say about 20,000.

Sam: 20,000. That sounds like a good number, from what I've heard. But I need to be exact.

Sam (To Audience): Who better to know about seating than _____, the head usher!

THE HEAD USHER

Sam: Well, _____, just how many seats are really here?

Usher: (Pause while he hits calculator buttons) There are 41 sections of 200 seats, plus 40 sections of 300 seats, plus 40 sections of 20 seats.

Sam: This solution to this case is in the numbers, and the numbers are in your hands. Please get it right! What's the total?

Usher: 21,000 seats.

Sam: 21,000 seats? Thank you very much! You seem to be honest, but then again, this fraud was pulled off by somebody smart, and since you're the only one who can use a calculator, you're the smartest one I've met so far.

Sam (To Audience): I need more info on this Chief B.O. I know somebody who won't lie to me – his mother, _____.

THE CHIEF B.O.'S MOTHER

Sam: _____, how long have you known B.O.? (Pause) On second thought, do you know what he's been doing these days?

Mom: He was so excited to get that job at the Palace last year. A \$50,000 yearly salary! He certainly has spent a lot of money recently, a car, trips, a new house. . . it seems like more than \$50,000! He's in Hawaii right now! Staying at the most expensive place on the island.

Sam: What's the place called?

Mom: The place is called. . . (pause). . . The _____* Resort.

Sam: Mrs. B.O., er, _____, thanks. I think I may be paying your son a visit. I love Hawaii!

* Insert the name everyone will know (such as a teacher or the principal).

CHIEF BOX OFFICE MANAGER

Sam (To Audience): Here I am in Hawaii. Guess what? We found a place called Big Shot T-Shirts. . . (pause). . . It's an empty warehouse. Then I dropped in at. . . (pause). . . the _____* Resort.

Sam: B.O., Sam Shade, CPA here. It's over. It's time to hit the showers.

B.O.: I don't believe it. All I did was leave town for one week, and I'm caught. How did you know it was me?

Sam: First, I could smell you from Michigan. Second, I figured it out. There were an extra 1,000 seats at the Palace and nobody realized it. You sold an extra thousand tickets and banked the money into the Palace bank account. Then you wrote a check for that amount to Big Shot T-Shirts, like it was for shirts to sell. But the Big Shot was really you!

B.O.: I confess! But I knew I couldn't do this alone! There were two others who knew about the extra thousand seats. . . and I was splitting my profits with them!

Sam: Don't bother telling me, B.O. As bad as you smell, I can also smell out the other two partners and I bet that the class can smell them too!

CLASS NOW COMPLETES BALLOTS.

FILL IN THE BOX OFFICE MANAGER AND TWO OTHERS.

SAM SHADE BALLOT

WHO'S GUILTY?

		Controller
		Personnel Manager
		Palace Bookkeeper
		T-Shirt Vendor
		Ticket Printer
		Builder
		Head Usher
		Chief B.O.'s Mother
		Chief Box Office Manager
		Sam Shade
		Other (Write-In)



BizzFun

StartHereGoPlaces.com

The AICPA has developed a website for high school and college students that offers information on careers in accounting. In addition, it has an interactive business game called BizzFun. BizzFun is a terrific way to learn about the variety of opportunities and responsibilities that the profession of accounting encompasses.

For BizzFun, you will need a computer with Internet access.

Objective:

In this game your goal is to have the largest bank balance and help your company grow

and succeed. You'll start off as an entry-level Financial Analyst, but if you manage your companies effectively, you'll quickly be promoted to Controller and eventually to CFO.

Your performance is judged by your bank balance, so pay careful attention to the "Operating Capital" box onscreen and make certain that your available cash increases with every turn.

Players with the highest scores (highest Operating Capital) will make it to the Top Scores List.

How to Start:

Access www.startheregoplaces.com

Choose Play BizzFun

Choose New users and register

Click on the "Play New Game" button to the left and you'll be presented with a choice of three industries: Entertainment, Sports and Fashion. Pick whichever choice appeals to you most and you'll begin your first day as a Financial Analyst at Megacorp!

If you're new to BizzFun and need some extra assistance, click the "Tutorial" button once you've entered the game and you'll be guided through one complete turn. If you're feeling confident and want to jump right in, click the "Play" button. You can return to the tutorial anytime by clicking the "Help" button in the lower right corner of the screen.

How to Play:

You'll be presented with your office and four Personal Time Allocation sliders (i.e. Daily Duties, Education, Schmoozing and Goal Planning). Each of these four sliders represents an important skill you need to succeed. Your personal goals should be in line with the goals and success of your company, so investing time in your personal development will benefit your business and your career.

Daily Duties – Interacting with your staff and writing important work-related documents are a major part of your daily responsibilities. The amount of time you allocate to your Daily Duties will determine how efficiently and effectively you communicate. Strong communications skills lead to fewer mistakes and save companies a lot of money.

Education – Companies are always looking for prospects that know how to use technology to make better business decisions. Allocating time toward learning the latest technologies will enable you to generate more-accurate reports.

Schmoozing – People who use their business-savvy develop strong networks of relationships that lead them and their company to success. Allocating the right amount of time to Schmoozing will determine if you have what it takes to network effectively. Make the right business connections and find yourself managing a stronger business when you get promoted.

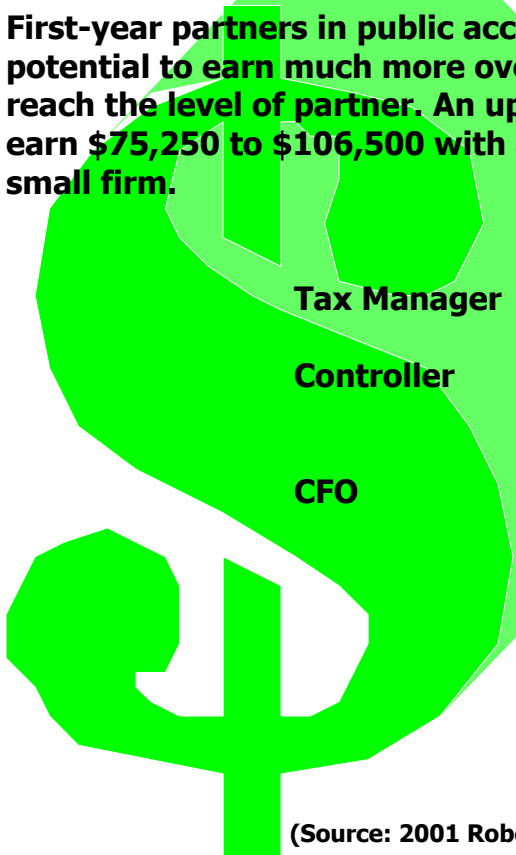
Goal Planning – The percentage of time you allocate to Goal Planning will help show you if you have what it takes to be a good leader. Planning and achieving the goals you set for your business is an important skill that great leaders possess. Strong leaders are able to appreciate the "big picture" and determine the future direction of a company.

Next, select your business location tab, and manage your spending by adjusting the allocation percentages in the box on the right. Effective use of your operating capital is the key to success in this game. You should base your spending on volume and take into account current business conditions, such as favorable or unfavorable events.

As you make spending decisions, watch the time remaining in the financial quarter. If you can't meet your financial goals in the given time frame, you're sent packing and the game ends.

How Much Can CPAs Earn?

A career in accounting can provide a college graduate with a competitive entry-level salary and long-term growth potential. The following chart illustrates the salary ranges a young professional can expect in public accounting and corporate accounting. Small firms tend to pay less than large firms.



Public accounting (0-3 yrs. Exp.)	\$29,500 - \$48,500
Public accounting (4+ yrs. Exp.)	\$39,250 - \$57,000
Corporate accounting (0-3 yrs. Exp.)	\$29,750 - \$51,000
Corporate accounting (4+ yrs. Exp.)	\$37,750 - \$64,000

First-year partners in public accounting firms average \$150,000, with the potential to earn much more over time. It takes an average of 5 to 8 years to reach the level of partner. An upper level manager or director can expect to earn \$75,250 to \$106,500 with a large firm and \$60,500 to \$81,000 with a small firm.

Tax Manager	\$65,000 - \$116,500
Controller	\$53,500 - \$150,250
CFO	\$81,000 - \$356,250

(Source: 2001 Robert Half & Accountemps Salary Guide)

What are the Requirements to be a CPA?

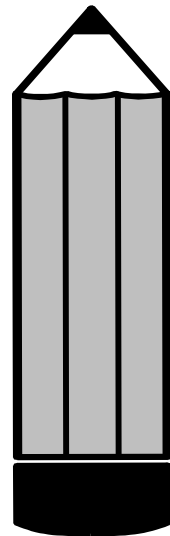
To become licensed as a Certified Public Accountant in Michigan, an applicant must complete the following requirements:

EDUCATED

1. Have completed 150 semester hours of college education.

2. Have successfully completed all four parts of the CPA Examination.

3. Have completed one year (2000 hours) of qualifying work experience in a CPA firm or governmental agency under the direction of a licensed CPA.



Once licensed, there is an annual forty hour continuing professional education (CPE) requirement which must be met to maintain an active CPA license.

For specific information on the types of courses and hours required visit www.michcpa.org

Michigan College and University Accounting Programs

Adrian College

www.adrian.edu

Albion College

www.albion.edu

Alma College

www.alma.edu

Alpena Community College

(Associate Degree Only)

www.alpena.cc.mi.us

Andrews University

www.andrews.edu

Aquinas College

www.aquinas.edu

Baker College

www.baker.edu

Bay de Noc Community College

(Associate Degree Only)

www.baydenoc.cc.mi.us

Calvin College

www.calvin.edu

Central Michigan University

www.cmich.edu

Cleary College

www.cleary.edu

Cornerstone University

www.cornerstone.edu

Davenport College

www.davenport.edu

Delta College

(Associate Degree Only)

www.delta.edu

Eastern Michigan University

www.emich.edu

Ferris State University

www.ferris.edu

Glen Oaks Community College

(Associate Degree Only)

www.glenoaks.cc.mi.us

Gogebic Community College

(Associate Degree Only)

www.gogebic.cc.mi.us

Grand Rapids Community College

(Associate Degree Only)

www.grcc.cc.mi.us

Grand Valley State University

www.gvsu.edu

Henry Ford Community College

(Associate Degree Only)

www.henryford.cc.mi.us

Hillsdale College

www.hillsdale.edu

Hope College

www.hope.edu

Jackson Community College

(Associate Degree Only)

www.jackson.cc.mi.us

Kalamazoo Valley Community College

(Associate Degree Only)

www.kvcc.edu

Kellogg Community College

(Associate Degree Only)

www.kellogg.cc.mi.us

Kettering University

www.gmi.edu

Lake Michigan College

(Associate Degree Only)

www.lmc.cc.mi.us

Lake Superior State University

www.lssu.edu

Lansing Community College

(Associate Degree Only)

www.lansing.cc.mi.us

Lewis College of Business

(Associate Degree Only)

<http://207.91.252.4/lewis>

Macomb Community College

(Associate Degree Only)

www.macomb.cc.mi.us

Madonna University

www.munet.edu

Marygrove College

www.marygrove.edu

Michigan State University

www.msu.edu

Michigan Technological University

www.mtu.edu

Mid Michigan Community College

(Associate Degree Only)

www.midmich.cc.mi.us

Monroe Community College

(Associate Degree Only)

www.monroe.cc.mi.us

Montcalm Community College

(Associate Degree Only)

www.montcalm.cc.mi.us

Mott Community College

(Associate Degree Only)

www.mcc.edu

Muskegon Community College

(Associate Degree Only)

www.muskegon.cc.mi.us

North Central Michigan College

(Associate Degree Only)

www.ncmc.cc.mi.us

Northern Michigan University

www.nmu.edu

Northwestern Michigan College

(Associate Degree Only)

www.nmc.edu

Northwood University

www.northwood.edu

Oakland Community College

(Associate Degree Only)

www.occ.cc.mi.us

Oakland University

www.oakland.edu

Olivet College

www.olivet.edu

Rochester College

www.rc.edu

Saginaw Valley State University

www.svsu.edu

Schoolcraft College

(Associate Degree Only)

www.schoolcraft.cc.mi.us

Siena Heights College

www.sienahts.edu

Southwestern Michigan College

(Associate Degree Only)

www.smc.cc.mi.us

Spring Arbor University

www.arbor.edu

University of Detroit Mercy

www.udmercy.edu

University of Michigan – Ann Arbor

www.umich.edu

University of Michigan – Dearborn

www.umd.umich.edu

University of Michigan – Flint

www.flint.umich.edu

Walsh College of Business and

Accountancy

www.walshcollege.edu

Washtenaw Community College

(Associate Degree Only)

www.washtenaw.cc.mi.us

Wayne County Community College

(Associate Degree Only)

www.wccc.edu

Wayne State University

www.wayne.edu

West Shore Community College

(Associate Degree Only)

www.westshore.cc.mi.us

Western Michigan University

www.wmich.edu



TOP TEN

Recommendations
For High School Students
Thinking About An
Accounting Career



10. Develop Computer Skills.
9. Look Long-range.
8. Look Short-range.

7. Take on Leadership & Responsibilities.
6. Talk to College/University Business Schools.
5. Build Business Knowledge.
4. Network.
3. Develop Written Communication Skills.
2. Develop Oral Communication Skills.
1. Develop Social Skills.

“TOP 10” Handout

Talking Points for Speakers

Develop Computer Skills

- This goes beyond email, chatting, and surfing.
- Word processing and researching critical.
- Familiarize yourself with company & college websites.
- Develop database skills.

Look Long – Range

- Develop wide range of skills.
- Talk with family members and friends about their careers.

Look Short – Range

- Enjoy high school and its opportunities.
- Realize that college and beyond is different.
- Get good grades, even in classes you don't like.

Take on Leadership & Responsibilities

- Join clubs and organizations – these are the skills you will need later.

Talk to College/University Business Schools

- Gather as much information as possible.
- Realize that there are many colleges and universities that have graduated many successful people.
- It's what you put in that will mean the most!

Build Business Knowledge

- Read business magazines, the Wall Street Journal, etc.
- Develop analytical skills in your classes.

Network

- Make a good impression with friends, neighbors, acquaintances, your friends' parents.
- Be tactful and cordial to everybody, even with people you don't like.
- Don't burn any bridges; make friends, not enemies.

Develop Written Communication Skills

- In order to express your ideas clearly, you need to write well.
- Good writing skills are essential.

Develop Oral Communication Skills

- Many people have had success in life based on their ability to talk (example: Dick Vitale).
- Take a speech class or at least watch a video tape of yourself giving a speech.

Develop Social Skills

- Simple-things like hand shakes, etiquette, eating habits, and eye contact are important.
- Don't smoke, drive dangerously, or use inappropriate language.
- Learn to be genuinely interested in others.
- Develop good, active listening skills.

Ten “Not So Secrets” for Success in College and Beyond

By Mike Brown, CPA

1. Be a dreamer with a plan.
2. Start now because today counts.
3. Understand your talents and weaknesses (and work at them).
4. Don't let money (or lack of money) stop you.
5. Choose your friends wisely.
6. Just say “Yes!”
7. Make mistakes.
8. Have fun along the way.
9. Guard your integrity as you would a priceless asset.
10. Give back.

School Visit Activity Log

The Michigan Association of CPAs uses the following activity log to evaluate and track the Student Outreach Program. This feedback allows the Association to gather data regarding the program, while giving the Student Outreach Program member the ability to make suggestions about how the program can be improved. The feedback received on the activity log is vital to improving the program.

After a school event, a log entry should be made. Activity logs should be sent to the Michigan Association of CPAs office at the end of each semester, so data can be collected regarding the amounts and types of activities in each school. Only one event should be reviewed per page. If you are not the presenter, you should write down the name of the volunteer who gave the presentation. On the following pages you will find an activity log template to use and a sample entry.

School Visit Activity Log

Presentation date: _____

Name of presenter: _____

School Information:

Name of school: _____

City of school: _____

Teacher: _____ Class subject: _____

Student grade level: _____ Number of students: _____

Summary of Event:

Description of event:

Students' reactions/comments:

Ideas for next presentation:

Evaluation Results from Handout on Page 28:

Did the teacher request a follow-up meeting or discussion?

Sample School Visit Activity Log

Presentation date: January 5, 2002

Name of presenter: John Miles, Miles & Stetter, LLC

School Information:

Name of school: Utica High School

City of school: Utica

Teacher: Mary Smith Class subject: Accounting

Student grade level: 11th, 12th Number of students: 40

Summary of Event:

Description of event:

I discussed what my daily life is like as an accountant and the different jobs accountants can hold. The students asked a lot of questions. Popular topics were what is college like, and what salaries are like. Used the 30-minute presentation outline.

Students' reactions/comments:

Students liked the interactive format where they could participate. They commented this was the best career presentation they had all year.

Ideas for next event:

Schedule more time for activities. Include Business club students.

Survey Results:

Questions 1:	Questions 2:	Question 3:	Question 4:	Question 5:	Question 6:
y - 17	y - 15	y - 14	y - 10	y - 17	y - 12
n - 8	n - 5	n - 5	n - 15	n - 8	n - 8

Did the teacher request a follow-up meeting or discussion?

Yes, the guidance counselor was interested in setting up another workshop sometime in the fall.

