Listen up, new grads!

What you need to know about...

+ THE JOB MARKET
+ SALARY NEGOTIATIONS
+ EMPLOYER EXPECTATIONS
  ...to avoid those #entrylevelproblems

POST-INTERVIEW SILENCE
Why it may not mean what you think

HOW HIRABLE ARE YOU?
Take our quiz and see how you measure up
In a competitive market, the job hunters who have the most success are those who take full ownership of their search. They don’t sit around and wait for the next big opportunity—they get proactive, make the right connections, and look for ways to stand out in a crowd.

The NYSSCPA is offering you an opportunity to do all of this at the NYSSCPA NextGen Accounting Career Fair 2014 on Tuesday, October 7, 2014, from 10:00 a.m.–1:00 p.m., at New York University’s Wasserman Center for Career Development.

What can you do to maximize your experience?
We’re offering you FREE pre–Career Fair workshops that cover everything from resume writing to networking.

Contact
Tekecha Morgan, NextGen Manager,
at 212-719-8425
or tmorgan@nysscpa.org
for additional details.

Register today for our dynamic FREE Workshops:

**Radical Resumes**
Thursday, August 14, 2014
10:00 a.m.–12:00 p.m.

Led by:
Regina Ryan
Certified Leadership and Executive Coach, Regina Ryan Coaching
The first 10 registrants will have their resumes reviewed by Rachel Rocamora, HR Manager, NYSSCPA

**Presenting the Best YOU!**
Wednesday, September 24, 2014
10:00 a.m.–12:00 p.m.

Led by:
William R. Lalli, CPA
Manager, Professional and Technical Resources, NYSSCPA
You’ll have an opportunity to participate in mock interviews led by Mr. Lalli.

To Register, visit [www.nysscpa.org](http://www.nysscpa.org) or call 800.537.3635.
Growing up, we all had individuals in our lives who looked out for us or made sure we were headed in the right direction. They asked questions about our future goals, encouraged us to do our best and helped us figure out life's twists and turns. They coached our sports teams, served as our homeroom teachers or were cool upperclassmen, willing to show us the ropes. As kids, we took these relationships for granted and, as we came of age, decided that we no longer needed some of them. We wanted to do things our way and figure the world out for ourselves.

But young and aspiring CPAs quickly learn that having individuals like this on their side isn’t just a blessing—it’s a requirement for success. Your career mentors, those willing to champion you and challenge you, serve a practical purpose: They are more experienced or more knowledgeable than you and can, therefore, answer your questions or provide ad hoc help. However, they offer more than just occasional assistance here and there. The ongoing relationship you build will push you to grow and help you to accomplish more in the profession. The NYSSCPA provides several opportunities for young professionals to find mentors. For example, by becoming an active participant of one of the Society’s 60-plus statewide committees or 15 chapters, you can network and build a rapport with men and women you aspire to be like.

Still, just as it’s important to find someone you respect to serve as your mentor, it’s important that you mentor others. You don’t have to be in a formal leadership position or have years of experience to do so. We all have something to give, and the sooner you begin giving, the better. If you’re in college, you can mentor high school students interested in accounting. If you’re already a working CPA, you can mentor a CPA candidate. It’s never too early or late to become a mentor, which is why I hope you’ll participate in NYSSCPA programs that pair young professionals with those who can benefit from their perspectives. These include—

- **Career Opportunities in the Accounting Profession (COAP)**—This NYSSCPA and Foundation for Accounting Education (FAE) initiative is offered on 11 college campuses throughout the state of New York. You’ll have an opportunity to serve as a mentor to high school students who are interested in pursuing careers in accounting.
- **NextGen Committees**—The NYSSCPA hosts 14 NextGen committees within its chapters. Among other things, NextGen members coordinate speaking engagements at local schools and serve on advisory boards for high school and college outreach. They also serve as advisers to CPA candidate members.
- **The NYSSCPA Teacher’s Network**—In this program, the NYSSCPA partners with high schools throughout the state of New York and sends its CPA members to talk to students about careers in the accounting profession, in a classroom setting.

Personally, I take pride in mentoring other people. I love it when I can use my experience to help accelerate the growth of someone else. If you feel the same, email me at tmorgan@nysscpa.org, and I’ll happily put you in touch with one of the great programs above.

One other quick note: If you look to your left, you’ll find an ad for the NYSSCPA’s upcoming Career Fair at New York University. If you’re a recent graduate or will be graduating this year, it’s just the kind of event you should attend. The fair is set up to help you make direct contact with some of New York’s top accounting recruiters and serves as a great opportunity to impress those making hiring decisions and to learn about various career possibilities. So swing by and tell a friend.

Tekecha Morgan
Manager, NYSSCPA Next Generation
WHAT’S TRENDING
The job market for new grads; what employers want in job candidates

UPGRADE
To-do lists that actually help you get things done

LIFESAVERS
Smart solutions for career dilemmas

TO BIG FOUR OR NOT TO BIG FOUR?
Weighing the pros and cons

WHEN CO-WORKERS ATTACK
How to neutralize officemates who seem hell bent on destroying your sanity

LESSONS FROM THE FALL
What young and future CPAs can learn from this senior partner’s fall from grace
What’s got Millennials feeling so optimistic about the job market?
What can most new grads with a bachelor’s degree in accounting expect to earn as a starting salary? According to the National Association of Colleges and Employers (NACE), the average is slightly lower than it was last year, but higher than it was in 2012. Here’s how the figure compares to what grads from previous classes pulled in.

Hate to rain on your parade, but a survey by the consulting firm Accenture suggests that some common new-grad expectations don’t always pan out. The survey, which included 1,010 members of the Class of 2014 and 1,005 graduates from 2013 and 2012, compared the hopes of this year’s grads to the realities of previous years.

Student debt is a weightier load than you might have imagined. According to a recent report by the Pew Research Center, college grads with student loans trail far behind their peers in terms of wealth accumulation. Households headed by a young, college-educated adult without any student debt have about seven times as much average net worth ($64,700) as households headed by a young, college-educated adult with student loans. This holds true even though the two groups have nearly identical household incomes. Part of the problem? Those with student loans tend to rack up debt in other areas, too.

**Mostly Sunny**

**Partly Sunny**

**Cloudy**

**Thunderstorms**

**JOB HUNTING**

Good news grads! You may have an easier time finding a job than some of your predecessors. In a recent CareerBuilder.com and CareerRookie.com survey of 2,138 employers, 57 percent said they plan to hire new college graduates—up from 53 percent last year and 44 percent in 2010. Plus, separate surveys have found that financial services employers are second only to IT employers for those most likely to recruit recent grads.

**SALARY OUTLOOK**

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**ENTRY-LEVEL EXPECTATIONS**

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How well does this quality describe you?

According to a survey by the National Association of Colleges and Employers (NACE), companies recruiting from the Class of 2014 are looking for certain qualities besides technical know-how. As part of the survey, 1,015 employers were asked to rank desired candidate attributes on a 5-point scale—where 1 equals “not very important” and 5 equals “extremely important.” (For instance, employers scored the ability to make decisions and solve problems an average of 4.7, and the ability to verbally communicate an average of 4.6.) See how you measure up in their must-have qualities below, which all earned an average score of 3.6 or more. If you find yourself marking “Average” or even the dreaded “Weak” circle, consider that an area you’ll need to work on improving—ASAP!

<table>
<thead>
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<th>Quality</th>
<th>Weak</th>
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<td>Ability to make decisions and solve problems</td>
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<td>Ability to verbally communicate with persons inside and outside the organization</td>
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<td>Ability to plan, organize and prioritize work</td>
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<td>Ability to obtain and process information</td>
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<td>Technical knowledge related to the job</td>
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<td>Ability to sell or influence others</td>
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1. **Network like crazy.** Even when hiring prospects seem sunny, you never know when or how opportunity will come knocking. In other words, if you’ve limited your job hunt to submitting résumés online, you’re doing yourself a disservice—networking is essential. Don’t know where to start? Look for upcoming events at firms you’ve interned for, alumni organizations or a professional association like the NYSSCPA. On that note, Todd J. Klaben, a principal at Testone, Marshall & Discenza, LLP, in Syracuse, offers these tips:
   - **Choose the right event,** meaning one that will give you the exposure you’re looking for.
   - **Work the room.** Try to meet as many people as possible and make sure you get their business cards.
   - **Have a 30-second elevator pitch.** Prepare a summary of who you are and what you do. Practice it beforehand, but try not to sound too rehearsed.
   - **Follow up.** After the event, follow up with your new contacts with a phone call. Reinroduce yourself and think of ways to establish a long-term connection. Bonus: This is also a sure-fire way to find a mentor.

2. **Build your skills, even outside your employer’s walls.** Don’t rely solely on your employer to boost hard and soft skills. Seek out classes and opportunities to grow on your own. In other words, take charge of your career.

3. **Get all the deets on your student loan**—how much you owe (and to whom), when your grace period is up and what your repayment options are. For more advice on keeping up with payments, visit projectonstudentdebt.org.

PLAN AHEAD
How to be prepared for whatever turns the job market might take

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It’s a common job-hunting scenario: You land an interview with a hiring manager and everything about it seems to go swimmingly—you went in prepared, asked all the right questions and gave all the right answers. But days, then weeks, pass by without another peep from the firm. Does that mean your gut instinct was wrong, and they weren’t that into you after all? Not necessarily, according to Hannah Morgan, a job search, career and social media strategist. “No news isn’t bad news—it just means they haven’t let you know anything yet,” she said, noting that it can take as long as three to six months for a company to complete the interview process and make an offer. Here’s what you need to know to navigate post-interview silence:

There could be a good reason why they haven’t called you back. There are any number of reasons why a potential employer suddenly goes quiet after an interview. A common one, Morgan said, is that the hiring manager simply hasn’t gotten around to following up. His or her workload could be high—and your candidacy may not be the top priority on the list, especially if the company has several positions to fill. Other possibilities: “They may still be waiting for word from the person actually making the decision,” Morgan said. “Timelines change, vacations happen, budgets change.” This is especially true if the company is undergoing any sort of shift in leadership.

It’s also possible that they don’t quite know what to say, because they’re still waiting on a decision from a top contender before they nix their second and third choices, or because they’ve changed their thinking about the position after they’ve interviewed a few people. “The hiring process is not very scientific,” Morgan said. “It’s not as cut-and-dry as we try to make it.”

You can spare yourself the agony. During that initial interview, Morgan advises, don’t leave without asking what the next steps in the process are, when you can expect to hear back from the company, and if it’s OK that you follow up. That way, if the HR rep says she’ll be in touch with you by the end of August, and you don’t hear back by August 25, you can drop her a line and ask where things stand in the process. Even if you haven’t done this legwork, you should still follow up if you don’t hear from the company after a few weeks—it’s the only way you’ll get an answer, Morgan said. “It’s up to us as individuals—if we want an answer we need to take the necessary steps to get it.”

### Good idea

Check the want ads often

If you make a habit of assessing which skills are in demand on accounting and financial job boards—even if you’re not looking for a job at the moment—you’ll get a better sense of where you stand in the marketplace, which could either elevate your confidence or be the push you need to develop new skills. To take it a step further, browse job postings at the next level to assess how much more you need to learn to get there.

### Bad idea

Check the want ads at the office

In a survey of 477 employees conducted by Accountemps, a staffing service for accounting and finance professionals, nearly half of respondents between the ages of 18 and 34 said they were likely to conduct job search activities, like checking job posts or talking to a recruiter, while at the office. (Just 26 percent of professionals between the ages of 35 and 44 and 21 percent between the ages of 45 and 54 said the same thing.) Not only is it thumbing your nose at your current employer, but conducting a job hunt while on the job puts you at risk of getting caught—in which case, you’d better hope those job leads actually do pan out.
How to build a better to-do list

Tricks and apps that’ll help you conquer your tasks

By Nicole Saunders

Whether they scribble it on the back of a napkin at Starbucks or map it out in a spreadsheet, most professionals keep a to-do list. And judging by one LinkedIn survey of 6,580 workers, they’re doing a sorry job of it: Nearly 90 percent of respondents said they don’t accomplish all the tasks on their list by the end of the day.

If you’re struggling to be more productive, Alexandra Cavoulacos, founder and COO of TheMuse.com, a career development website, offers these tips:

Consolidate lists. “One of the most common mistakes I see in the workplace is people failing to keep a single to-do list,” Cavoulacos said. “By keeping separate to-dos for each project or initiative, you make it impossible to prioritize work across all projects, which often results in balls being dropped.”

Make sure you can access your list anywhere. This will help you stay on top of to-dos incurred on the fly—for example, a task that pops up during a meeting with the team or while you’re chatting with your boss in the hall. It’s easy enough to do this if you’re using a mobile app that can sync to your desktop. But if you’re wed to using a paper list, it might help to come up with an organized system for transferring unexpected tasks to it. For example, when Cavoulacos is away from her desk, she jots down new to-dos on sticky notes and tosses them after she’s transferred them to the master list.

Think 1-3-5. “On any given day, you should assume that you can only accomplish one big thing, three medium things, and five small things,” Cavoulacos said. “By narrowing down your to-do list to those nine items, you force yourself to prioritize based on how much time you really have, and focus on the most important tasks on your to-do list.”

Schedule your to-dos on your calendar. Rather than writing out your to-dos in a list format, try scheduling them on your calendar, just as you would a meeting. “This might be helpful if you find that you always overestimate how much you can get done in a day,” Cavoulacos said.

Three to-do list apps that help you get things to-done

Name: Any.do Task & To-do List
For use with: iOS and Android devices
Cost: Free
Though the interface is deceptively simple and easy to use, it has lots of features to help you stay organized, including pop-up alerts and an overview of your day.

Name: Google Keep
For use with: Google Drive and Android devices
Cost: Free
In addition to lists and (color-coded) notes, you can also add pictures and other visuals, which may feel more in line with how your brain actually works.

Name: Todoist
For use with: Just about everything under the sun
Cost: Free, though you can upgrade to a premium account for $29
It’s got more subtasks and subprojects than you can dream of, and offers “karma points” for staying on task.
TO BIG FOUR

OR

NEXTGEN
For young job hunters, that’s often the question.
But when you’re trying to decide whether to work for a large or small public accounting firm early in your career, the math isn’t always so simple.

By Chris Gaetano

You’re the young go-getting accounting major that firms dream about. You’re a multiyear VITA veteran, an active member of Beta Alpha Psi and, in terms of grades, if you’re not at the top of your class, well, you’re close. In other words, you’ve done all you can to grab the attention of potential employers. But if you’ve got your heart set on public accounting, you may be wondering: Which type of employer should I be pursuing—the Big Four, a midsized or a smaller-sized regional firm?

Continued on page 10
Will I be happier at a Big Four firm or a small firm?

The Big Four—Deloitte, Pricewaterhouse-Coopers (PwC), Ernst & Young and KPMG—those sprawling international networks that have their hands in most of the world’s public company audits, aren’t just big, they’re massive. To get a better sense of their size, consider this: The fifth largest accounting firm, BDO International, has about 100,000 fewer employees than the smallest Big Four firm, KPMG.

Accounting professionals we spoke with all said that having Big Four experience on your résumé can open doors. “The profession values experience at the Big Four very highly, which can mean that Big Four alumni could have a wider set of opportunities that might not be otherwise available,” said Mark Ulrich, director of the Center for Accounting Research and Technology at St. John’s University. Ulrich started out as an audit intern at KPMG before becoming a senior audit associate there years later.

Timothy Hedley, a KPMG forensic partner who has worked in Big Four firms for 17 years, agreed, saying that having Big Four experience can make it much easier to get work and credibility in the marketplace.

“I usually suggest strongly that people [join a Big Four if given the opportunity]. Generally, it is easier to move to a smaller firm from the Big Four, than it is to move up to the Big Four, so they’ll have more opportunities for building a résumé,” he said. “Not to say that a smaller firm can’t be excellent, but it’s a matter of perception in the marketplace.”

Still, since no job is one-size-fits-all, the goal shouldn’t be to find the right firm, but to find the right firm for you. “I started at a Big Four firm, and would I have changed anything? No, I’m happy with the choice I made for myself,” said Beth van Bladel, a corporate controller at an architecture and engineering firm in Albany, who cut her teeth at Ernst & Young. “You’ve got to look at your individual situation.”

Indeed, there’s a whole galaxy of factors to consider when it comes to deciding where to work. Here are a few questions that will help you to pick a lane:

1. Do you want to be a specialist or a generalist?

Big Four firms tend to lean more toward the specialist side, especially early on in an accounting professional’s career. At a Big Four firm, you may spend your first few years out of school learning everything there is to know about one particular topic—because these organizations are so huge, they can afford to have specialized niche practice areas.

By contrast, a smaller firm might allow you to become familiar with all aspects of a business and pick up a variety of different skill sets, from cash audits to tax work to financial statements and bank reports.

“At a bigger firm, you may just audit cash for three, four months, while at a smaller firm, you would be auditing everything, looking at all processes,” Ulrich said.

If the thought of drilling down and getting to know one particular aspect of the work—at least for the first few years—isn’t appealing, it may pay to look outside the Big Four box—or you might not be happy with the results. Tracey J. Niemotko, an accounting professor at Mount St. Mary College, said this was the case with one of her students, who was recently offered a job at a Big Four firm.

“He sent me an email saying that this was his dream job—his goal was to have the prestige of working for a top firm,” she said. The only problem? “He felt the work was so compartmentalized, that it would take too long for him to grow beyond it.”
With whom do you want to work?

Consider what kind of experiences you want to have over the course of your career—for example, whether you want to travel and who your ideal client would be. Are you a hometown loyalist who would love to work with the small mom-and-pop shops and local businesses in your community, or do you have dreams of rubbing elbows with Fortune 500 organizations such as Facebook, Netflix and PepsiCo?

Four firms are notorious for weighty workloads and the amount of hours employees are asked to put in. Gallagher added that one of his former employees said that based on its latest survey, KPMG ranked one midsized firm headquartered in Manhattan with fewer than 400 employees as tops for work-life balance, with some of its employees noting that they “require sacrifices that can feel uncomfortable at times.”

According to Vault.com, a website that offers insider information on high-profile companies, there has been a big push recently to prioritize work-life balance at the Big Four, with most of the firms now offering flexible scheduling and allowing employees to work remotely.

Still, the site, which ranks accounting firms each year in a best-places-to-work list, said that based on its latest survey of more than 10,000 accountants, these measures don’t seem to be enough. Though many Big Four survey respondents gushed about the prestige of working for their firms and having high-profile clients, others said things like their firms “will work you to the bone and spit you out” and that they “require sacrifices that can feel uncomfortable at times.”

On the other hand, Vault.com ranked one midsized firm headquartered in Manhattan with fewer than 400 employees as tops for work-life balance, with some of its employees emphasizing the “friendly, caring people who work together and show concern for each other” there. Indeed, Matthew G. Gallagher, a financial business manager at St. John’s University, credited his start at a mid-sized firm with helping him to stay in public accounting for nearly a decade.

“I did maybe 60, 70 hours a week at the most, and even that got to me,” he said. “But I heard people doing 80 to 90 hours a week working at the Big Four. If I had to do 80 or 90 hours, I would have been gone a long time ago.”

Still, while Hedley believes that a Big Four job can mean more hours at the office, he doesn’t think it’s above and beyond what would be expected in almost any accounting job.

“It’s the nature of the beast,” he said. “I would suppose the hours would be a bit longer in a Big Four environment than a non-Big Four, but I’m not going to say it isn’t a lot of hard work no matter where you go.”

How soon do you want to get married and have a family? How much do you value getting home at a reasonable hour? How much do you want your job to be a part of your life? For that matter, how much do you want your job to be your life? Deadline pressure is a given in the accounting world, no matter where you work. But thanks to the sheer number of their clients, Big Four firms are notorious for weighty workloads and the amount of hours employees are asked to put in.

“We had a recruiter from KPMG come to campus, and during lunch I asked her, ‘What’s your day like?’” Niemotko said. “She made the point of saying that it was a light day—which meant she was finishing at 7 instead of 8 or 9:30 p.m.”

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How important is your personal life?

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“It’s the nature of the beast,” he said. “I would suppose the hours would be a bit longer in a Big Four environment than a non-Big Four, but I’m not going to say it isn’t a lot of hard work no matter where you go.”

Are you thinking strategically about it?

One way to approach working for a Big Four firm is to think of it as paying your dues for a certain period of time, Niemotko said, in order to reap longer-term benefits that come both from the training and from being associated with a recognizable brand. For example, van Bladel said that she’s often contacted by recruiters because she has Big Four experience in an area—Albany—where not a lot of other CPAs can say the same. And Gallagher added that one of his colleagues went to a Big Four firm because he knew, down the road, that he wanted to specifically work with hedge funds and private equity, and knew that having experience in that realm would be valuable.

Big Four firms themselves have held out the possibility of leveraging time spent in their ranks for other opportunities as a selling point. For example, in a 2011 study of more than 2,000 of its former audit, tax, and advisory professionals, KPMG noted that more than 80 percent of those former employees said that working at the firm contributed to their current level of success.

On the other hand, Ulrich said, working at a small or midsized firm could present more room for advancement. After all, where do you think there would be more competition for a position, at a firm where you’re 1 out of 10 people, or at a firm where you’re 1 out of 1,000?

“While progression is possible at a Big Four firm, there is less of a need at each successive level in terms of volume of people, so naturally, there is attrition,” Ulrich said.

Hedley agreed that Big Four jobs are highly competitive, though he felt this could be the case at just about any firm worth its salt. “I don’t want to be associated with a firm where moving up is a simple activity.”

“We try to hire talented people, and there’s a lot of competition within and between Big Four firms,” he said. “If you’re diligent and work hard and are intelligent about what you do, moving up is the natural expectation.”

Have you covered all of your bases?

In addition to asking these questions, before you attempt to reach a conclusion, do at least one other thing: Talk to a lot of people. Your decision-making process should be similar to the one you relied on when you first started looking for colleges, van Bladel said. “Connect with your fellow alumni who work at the firms you’re considering and learn about their experiences to determine if it is a good fit for you,” she said.

And, finally, whatever path you choose, don’t think it’s set in stone. The arc of a career can be quite long indeed. “You can always adjust your plan, so never feel like you’ve made your choice and you’re stuck with it,” van Bladel explained. “Once you have your CPA license, you have tremendous, numerous options and opportunities.”
When co-workers Attack

Your job is great. Your officemates? Not so much. Here’s how to neutralize the ones who seem hell-bent on destroying your sanity. BY CHRIS GAETANO

You’re not going to like all of your co-workers. Big shocker, I know. But the fact of the matter is, in the course of your career, you will encounter all sorts of human beings who will test your faith in our species and may even inspire you to actually move to the mountains, stripping off your clothes and living out the rest of your life as a hunter-gatherer. But the more practical approach is to learn how to identify these tricky office creatures and minimize the impact they have on your work life.

Sometimes, the difficult personalities in your office are your peers and need only to be managed in a more deliberate fashion. But sometimes, they’re your managers—in which case, you’re not just exposed to their craziness, but you also feel captive to it. Since the latter requires bigger thinking and, occasionally, bigger guns—hello, HR—if you’re stressing over a bad boss, head straight for our “Sasquatch” entry on page 14.

Otherwise, here is but a brief sampling of the infuriating types of co-workers you’ll encounter and strategies for defanging them. There is a chance that a colleague may be part of some scary, as-yet-unnamed hybrid species, and fall under more than one category, so it’s best to read them all.

The Weasel
also known as “duplex inprobus” (duplicitous jerk)

HOW TO IDENTIFY ONE
At first blush, Weasels seem to be some of the nicest people you’ll ever work with. Ask them to jump and they say, “How high?” You tell them how high and that you expect that jump to be made by Wednesday. But then Wednesday rolls around and not only haven’t they jumped, but they complain that you didn’t give them clear enough direction or the right resources, and that the expectation was unrealistic. Or, they find a million other reasons why it’s not their fault that the task didn’t get done and why you’re to blame instead.

In a nutshell, the Weasel has elevated passive-aggression to an art form.

UNDERSTANDING THEIR BEHAVIOR
These individuals, said Anat Lechner, Ph.D., a professor of management at New York University’s Stern School of Business, are usually people-pleasers who have trouble with confrontation and don’t feel comfortable directly criticizing anyone or anything—a tendency that turns into indirect aggression. Indeed, Stephan Dillchert, Ph.D., an assistant professor of management at Baruch College who focuses on the role of personality and other employee characteristics in determining workplace behaviors, notes that such people “channel their aggression into those really annoying, behind-the-back habits, or on the little things, while ignoring the core of the problem.” According to Renee Downey Hart, Ph.D., a management professor at LeMoyne College’s Madden School of Business, we all occasionally drop the ball, make an offhand cutting remark or blame other people; however, detecting a truly passive-aggressive officemate means scoping out patterns and noting what they consistently do over time.

SURVIVING AN ENCOUNTER
Since Weasels thrive when no one calls them out, Dillchert recommends confronting them directly about their behavior. It doesn’t have to get nasty—in fact; he cautions against being accusatory, as this will just make the Weasel defensive—but you should “put it straight on the table.”

Moreover, Lechner adds, since this personality type generally is rooted in a deep sense of insecurity, another way to deal with them is to help them feel secure. Since the Weasel doesn’t feel safe voicing his or her true opinion, it might help to “create a safe environment for a person like that so they feel less of a need to please... and feel that what they say is ok, even if it’s not accepted.” This allows the Weasel to speak with a more authentic voice and be more direct about his or her feelings.
The Fire-Breathing Dragon
also known as "perpetuis clamabat" (perpetually shouting)

HOW TO IDENTIFY ONE
You may find him skulking about in his office, awaiting a brave fool to challenge him on the latest cost report figures, or hear her roar throughout the halls, as she bellowes insults like, "You've screwed everything up!" and "I have never seen anyone so incompetent in my life! How can you even manage to get dressed in the morning?!!" The Fire-Breathing Dragon is, in short, the tart-tongued office bully who would never offer constructive feedback when a personal dig would do. God save the company interns—and you, should you ever need the Dragon for anything. Those who do will invariably elbow each other and shuffle, their feet, mumbling, "You talk to him—I can't deal with him," and "I'm not asking her—I remember what happened the last time."

UNDERSTANDING THEIR BEHAVIOR
People who fit this description, according to Lechner, crave attention and power, "even if the power that they access isn't real." But, added Hart, don't let the tough exterior fool you—many Dragons are super sensitive at their core and act out because they don't feel valued or listened to.

The Sniper
also known as "numquam beatus" (never happy)

HOW TO IDENTIFY ONE
You're really excited about the big, important project you've been assigned to, and you've got a million ideas for making it an unequivocal success. You bring up the first concept in your meeting with the team and think you're doing swell. And then: BANG! The Sniper moves in and shoots your idea full of holes, proclaiming that it won't work, will never work and, by the way, the firm has tried it before. Still, you push forward and whip out another idea. BANG! Your idea is too expensive, too impractical, too pedestrian. You're hurting, but you're not out of the game yet. You unveil your next idea, the one that you're sure is going to wow everyone. Not so. The Sniper has you in the crosshairs and BANG! The boss will never accept it, the board will never accept it, so come up with something new. Barely restraining yourself, you ask, "So what's your idea?" The Sniper says nothing and, instead, chooses that precise moment to take a bathroom break.

SURVIVING AN ENCOUNTER
Dilchert said that while this sort of behavior springs from an emotional, rather than rational, place, "I find it most productive to combat it with rational argument." If you know you're going to be dealing with a Sniper, make sure you've covered your bases by anticipating potential arguments or problems that might be brought up, as "you need to be better prepared than they are."

Of course, not everything can be anticipated—in which case it might be better to ask a Sniper for specifics. Hart said, "[Ask them] what specifically sucks? What specifically are they unhappy with? Folks like that talk in generalities, so if you try to get them to nail it down, you will find they have a hard time doing it."

SURVIVING AN ENCOUNTER
Dilchert added, their judgmental attitudes toward others often reflect their own harsh judgments of themselves—they simply turn their internal states outward, to everyone else's detriment.
The Ostrich
also known as “in caput tegit arenis” (buries head in sand)

**HOW TO IDENTIFY ONE**
Those who fall within this category are so conflict-avoidant that they will go to any lengths not to address a crisis head on. Their end of a conversation typically sounds like this: “Problem? There’s no problem here. What’s that? Revenues are way down, expenses are way up, Johnson just threw up in the client’s lap, the break room is on fire, and due to a shipping error we now have 12 hives worth of live bees flying through the office, one of which just stung the CFO who’s allergic? Huh. No, sorry, I don’t see the problem here. What’s that? I’m on fire right now? Don’t worry. If I just ignore it long enough, it will all go away.” Fortunately, Ostriches aren’t difficult to spot—pretty much everyone knows their deal but them.

**UNDERSTANDING THEIR BEHAVIOR**
Ostriches use denial as a defense mechanism, because they simply cannot handle confrontation, Lechner explained. They’re not people you can reason with, and they can’t be the ones you rely on out on the battlefield because that’s the last place they want to be. The sad part, Dilchert said, is that they lack the foresight to understand that “they hurt themselves by refusing to recognize problems early enough.”

Dealing with a Sasquatch is complicated in a way that dealing with your most irritating co-worker is not: Unlike your peers, your manager has actual authority over you and can have a far greater impact on your job. Consequently, reacting to personalities that are, at best, annoying and, at worst, destructive can be a delicate process, one that might come down to seeking the help of a third party such as your human resources department, which would document the conflict and deal with any policy violations that have occurred.

When should you get a third party involved? Dilchert recommends trying to discuss things with the offending party first. “Most workplace problems should first be discussed directly with the parties involved,” he said. However, you should send out an SOS when a manager’s behavior feels abusive, which is something that should never be allowed, Lechner said. You may also want to call for backup if you reach a point where the work is being negatively impacted. When performance suffers, it’s time to move beyond your own remedies, Hart said. According to Dilchert, some companies have ombudspersons or mediators who can assist in cases where junior employees are concerned about potential retaliation, as when the bad co-worker is your boss. These people, he said, are trained specifically for these situations, and will support employees without taking sides, which could escalate the issue.

Regardless of whom you reach out to on this matter, maintain a paper trail along the way, in case you ever need to back up your claims.
HOW TO IDENTIFY ONE
These creatures have a tell-tale call, which sounds something like this: “Oh my god, I have just got to tell you what I heard about Joe in accounts payable! You’re busy? Trust me, this can’t wait. Well, you know Dana in communications? The one with all the plastic surgery, who just got a divorce because her husband was cheating on her with one of his students? You will not believe what she and Joe have been… Wait a minute, before I go further, you’ve got to promise not to tell anyone. I don’t want people thinking I’m some sort of gossip or anything.”

UNDERSTANDING THEIR BEHAVIOR
According to Dilkert, the Parrot’s penchant for loose lips is rooted not only in a desire to socialize, but in a need to feel better about him- or herself. “What makes it destructive is not that you’re slightly curious about what others are doing or want to tell a nice story, but [that you] share those stories to make yourself seem better, above or holier-than-thou,” he said. In addition, Lechner said, Parrots also tend to use hearsay as a way to buy loyalty and establish connections—though it makes sense to wonder, if they’re talking smack about someone else, what are they saying about you when you’re not around?

SURVIVING AN ENCOUNTER
Disengage, disengage, disengage. Giving the Parrot an audience only enables his or her behavior, and may wrongly suggest to others that you’re of the same ilk. One way to detach, Lechner offered, is to make it clear which conversations you’re willing to participate in and which you are not. “By doing that, you set and reinforce the norm that governs the relationship,” she said. Here’s one way to, as Lechner suggests, divert, avert and dodge: When you see that the Parrot is getting ready to go on a tear, say something like, “Before you get started on that story, we had a problem with this report and the stats don’t come up right—I’ll need to give this my full attention right now.”

Dear Professionals,
How would you handle a difficult co-worker?

“No matter what stage of life you’re in, you will inevitably have to deal with difficult people. It happens all the time. But if you have to work directly with that type of person, it helps to try and find some sort of common ground, if you can, and maintain a professional attitude even when it’s nearly impossible. It’s not wise to let the situation become personal; stay above the fray and don’t get sucked in, however tempting it may be. I approach difficult people in the way that I’d want to be approached, and by doing this, more times than not, I get the result I’m looking for. In order to get respect, you have to give respect.”

—Tera A. Stanton, CPA, Binghamton, N.Y.

“In general, I basically continue to act like a professional. I’m a nice person and so I really try to treat everyone with the same level of courtesy and respect. All the while, though, I try to remember that I’m there at the office to do a job. You either like your co-workers or dislike them, but at the end of the day, regardless of whether you do or not, there’s still a job that needs to be done. Acting cordially and professionally will help you to interact with the people you need to deal with; at that point, you can be engaging and friendly with the people you actually do like.”

—Sharon Siegel, CPA, Blauvelt, N.Y.
When former KPMG partner Scott London was busted for insider training, it ended his career—and served up a powerful reminder about a CPA’s ethical obligations.  

By Chris Gaetano
At one time, Scott London might have been the kind of professional you aspired to be like.

A senior partner for the accounting giant KPMG, he led the audit practice for the firm’s Pacific Southwest division, which included clients such as Skechers and Herbalife, and pulled in a hefty six-figure salary. But today, as London sits in a federal prison, stripped of what, by all accounts, had been a comfortable life, he has become a cautionary tale for young CPAs—a model of what not to do.

Last year, London pled guilty to sharing confidential data about firm clients on at least 14 different occasions with his golfing buddy, Bryan Shaw, who used the information to buy and sell stocks. A KPMG employee for nearly three decades, London was fired, hit with a $100,000 fine and sentenced to 14 months in prison. (Shaw, who cooperated with federal agents and participated in the sting that ultimately brought London down, was sentenced to five months behind bars.)

We caught up with London to discuss his very public downfall and what professionals might take away from his story. What follows is an edited and condensed version of the interview.

Let’s talk about the friend to whom you gave inside information. How did you meet?
I met him at my country club, and we started playing golf around 1999, 2000 or so. Our kids are of somewhat similar ages, so we had common interests. We just hit it off and did things socially over a period of time, and advanced the relationship toward becoming very good friends. Sometime in 2010 ... I effectively crossed over a line and agreed to give him nonpublic information. That’s when things changed.

Did you ever attempt to justify what you were doing?
I never really rationalized or justified it. If there was any rationalization, it was based upon my belief that the volume and activity of trading was low and therefore so small that, well, who could get hurt? Those types of thoughts would sometimes enter my mind, but most of the time I just wasn’t thinking about it at all.

You had attempted to stop at one point but later started up again. What was going through your mind?
I’ve put a lot of thought into that. It started in November 2010 and then ended in May of 2012, and really, in [my] defense, the reason we stopped was that his trading account was closed. He got a note from Fidelity that said they were very suspicious of some of his trading activity and didn’t want him as a customer.

We said, ‘This is stupid, we shouldn’t do this,’ and we mutually agreed to stop. And from May 2012 to January or early February of 2013, there was no discussion [about KPMG clients]. We went along with our friendship. We may have gone to Vegas for a Super Bowl trip. But then in late January, early February, it effectively started back up, but only because he had been contacted by the FBI, who had set up the sting. So, the only reason we got back into it was the FBI. There was a series of phone calls, somewhere between four and six, from Shaw to myself, [with him] wanting to do this. I pushed back and said we were done and I didn’t [want to continue]. ... He said, ‘My business is still struggling, anything to help out,’ and, ultimately, he just leveraged our friendship and I agreed to provide him with data again.

What was it like breaking the news to your family?
My dad was a CPA. He passed away in 1999, which is a good thing, I think, because if he was alive to see what I did, I don’t think he would be very proud of me. ... It was hard telling my kids who I think had [me] up on a pedestal. They’re in college and we always taught them pretty good morals and ethics. My kids are very well adjusted and understand values. And then I had to sit in front of them and say dad’s going to get arrested and is going to lose his job. It was very difficult but, at the same time, my family has been very supportive, as have many of my friends. There is not one friend who was not supportive. So that’s been a silver lining in this kind of thing.

“My dad was a CPA. He passed away in 1999, which is a good thing, I think, because if he was alive to see what I did, I don’t think he would be very proud of me.”

Continued on page 18

“At one time, Scott London might have been the kind of professional you aspired to be like.
In general, the CPA profession places a very strong emphasis on ethics and yet we clearly see that, in your case, there was a breakdown. Is there anything that you think could actually help to create more ethical CPAs?

I don’t think there’s anything wrong with the infrastructure and compliance processes at all the firms—I think the nature of the compliance process in KPMG and its systems are extremely robust. This is merely a case of one rogue individual making some personal mistakes and not seriously thinking through the repercussions they would have on friends, family, career, finances, clients and so forth. I believe these are mutually exclusive events—I don’t think you could attribute what went on with me to any weaknesses or flaws in the system of compliance that currently exists with firms, based on my experience with KPMG.

I think the bottom line is that firms do everything humanly possible to prevent violations. Normally, fraud is detected in a way that doesn’t come through the audit process, and that’s my situation here. It was detected by one of the regulators of unusual activity, but the bottom line is that the process at the firms is significantly robust to prevent typical activity.

CPAs need to take ethics CPE every year. Do you think you failed it, it failed you, or both?

That is one of the things I’m least proud of. I took the ethics and compliance training for about 20 some odd years and I knew it—it was ingrained in my head. I understood the independence rules, ethics and so forth. I was also in a position of having had to deal with noncompliance in my own firm, with people who had inadvertent independence issues, like taking out a loan from a bank that’s a client—that’s a serious independence violation.

I guess it was more perception over substance, though. I understood the rules, but there was just a complete lack of consideration of those rules when I did what I did. I knew those rules, I understood them, but I still allowed my professional standards to be lowered to do what I did, and almost every day I think, ‘What the hell was I thinking—I know better!’ It’s something that will likely haunt me the rest of my life.

Beyond rules and regulations, though, did you think also of the morality of the situation?

I understood the moral consequences. I understood that I was using my position of trust, [of having] access to information other people didn’t. I knew what I was doing was wrong. I acknowledge the lack of judgment, but I won’t say I didn’t know it was wrong. I knew that, and just like—if you want to throw in an analogy—if you have an affair and you’re married, you know it’s wrong, but there are reasons you want to do it. They’re two completely different issues, but it’s just human nature that sometimes you can’t explain why you do what you do. I think the only explanation I have is I allowed personal emotions, vis-à-vis the friendship I had with Shaw, to get in the way of my ethical and moral standards, and that’s part of being a human being. We make mistakes, and that is why I did it. It doesn’t justify it—I know it was wrong. I’m totally to blame, but if you look for cause and effect, that could be it.
How can I find a mentor in the profession?

Short answer: Take a good look at your networks—all of them

Long answer:
First off, give yourself a hand for recognizing the potential benefits of having a mentor in the profession. A good mentor can be many things—someone who shows you the ropes, someone who acts as your cheerleader and someone whose tacit endorsement can help you up the ladder. There are several formal mentoring programs that professionals can take advantage of. For instance, your company or alumni organization may have one. If you’re a college student, you might want to check with your school’s career office or your fraternity or sorority.

You can also find informal mentors on your own in any setting you choose. It might be someone within your department or an affiliated department, or someone within your professional organization’s chapters and committees whom you respect.

To make the best use of a mentor, remember that relationships are about give and take. You can only leverage a mentor’s knowledge, skills and abilities to the fullest by cultivating a lasting, vested relationship based on communication and trust. Moreover, show sincerity and appreciation when seeking advice and guidance. A humble attitude, paired with a willingness to learn, goes a long way. Once you make a genuine connection with your formal or informal mentor, you can then take the relationship to the next level, leveraging it to further your career growth. In addition to asking your mentors for their guidance, ask them to introduce you to other people in the profession, analyze job opportunities you’ve found, keep you in mind when they hear of job opportunities that may be suitable for you and provide a reference in job hunting. These tasks should be well received once you have built a solid relationship.
I’ve been working in the profession for a few years now, but I’ve made some missteps and, as a result, I’m not where I think I should be at this stage of my career. How can I press the reset button and give myself a fresh start at my job—and a shot at a promotion?

Long answer:
Though you’re being critical of yourself, you’ve gotten at least one thing right—in asking this question, you’re assessing whether your present-day reality is in alignment with your long-term vision, and that’s the kind of gut-check every professional needs to engage in if he or she wants to grow. If you don’t think you’re moving in the right direction, there are a few things you can do to get back on course:

Have more face-to-face conversations. It sounds like a no-brainer, but opening up and talking to your colleagues can put you in a position to score useful information and build relationships at the same time. Ask your peers, your manager and your clients about their roles, projects and passions. The more you know, the better you can determine what you need to do to stand out and be of more value to the team. It will also help you to build a rapport with these individuals—and when people feel they can relate to you, they are more willing to help you advance your career.

Revisit your last performance review. Your review likely contains important feedback from a higher-up and goals that he or she would like you to work toward. Revisiting the annual review will also help you to remind yourself of the skills you may need to develop—and any projects you might have promised to take on. This could be especially crucial if you’re angling for a raise or promotion.

Ask for feedback. Feedback is the greatest gift you can receive to help you advance your career. Information is power—after all, you must know what you need to improve in order to act on it and receive affirmation on things you do well so you can continue to do them. Encourage others—colleagues you trust, your mentors in the workplace and your manager or firm partner—to share their observations about you with you. These are invaluable insights that you may or may not see for yourself. As a reminder, once you’ve received feedback, whether it’s something you like or not, be thankful and express your gratitude. It’s just as tough giving feedback as it is receiving feedback.

Make your interests known. Your managers and firm partners aren’t mind readers—it’s your responsibility to keep projects that are important to you on their radar. You don’t want to be overlooked when your firm is ready to pursue new opportunities because you kept quiet. Even if your managers know of your interests, reiterate them to emphasize their importance to you.

Pei-Cen Lin, CPA, SPHR, is a strategic talent management and organizational development professional in the human resources field. She can be reached at pei-cen.lin@nysscpa.org.
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