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NOVEMBER 14, 2022



LA'S ACCOUNTING CLASS OF 2022

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Letter from the Publisher



The Los Angeles Business Journal was proud to host our inaugural Top 100 Accountants Awards and celebratory event on the evening of November 9th at InterContinental Los Angeles Downtown. This exciting event shone the spotlight on the region's outstanding accounting community by recognizing Los Angeles' top 100 professionals for their achievements, community involvement and impacts on the profession. In addition, we also presented several specialty awards to those who continue to excel in the profession in unique and impactful ways.

Considering the fact that the Los Angeles region has long been known for its status as a hub for fiscal and financial thought leaders, being a standout in that field is particularly impressive.

The 100 accountants listed throughout this section have demonstrated exceptional achievements across the full spectrum of responsibility, exemplary leadership and contributions to the Los Angeles community at large.

In the following pages we share biographical information on these financial stewards and shed some additional light on some of the premier examples of accounting practitioners among us today.

Special thanks to our Diamond Sponsor **CSUN Nazarian College of Business and Economics** for their support of this program, and the entire accounting community. We hope you enjoy this special section, which contains some unique insights on what exactly it means to be a leading accountant in today's business climate.

Best regards,

Josh Schimmels
Publisher & CEO

withum⁺
ADVISORY TAX AUDIT

leadership matters

As trusted advisors providing smart solutions, Aza Ghazaryan, CPA, MBA and Christopher Passmore, CPA, MBA, Withum Partners, are among the *Los Angeles Business Journal* "Top 100 Accountants" honorees, who provide continued leadership and guidance — helping businesses grow and adapt in today's ever-changing business landscape.

CONGRATULATIONS TO ALL THE HONOREES OF THE 2022 "TOP 100 ACCOUNTANTS" FOR THEIR ONGOING EFFORTS AS OUTSTANDING FINANCIAL STEWARDS.

[withum.com](https://www.withum.com)



Congratulations to our alumni **Top 100** **Accountants 2022**

Sasha Baluka

Bessolo Haworth CPAs LLP

Keith Hamasaki

KROST

Calvin Hedman

Hedman Partners LLP

Shawn Litchfield

Rhodes & Litchfield LLP, Virtual and
Entertainment Tax Solutions LLP

Jillian Phan

Meloni Hribal Tratner LLP

Steves Rodriguez

Freemark Financial

Rick Schenkel

Sobul Primes & Schenkel

Craig Szabo

Szabo Accountancy Corp.

Natalie Tronkina

CohnReznick LLP

*We are a proud sponsor of the Los Angeles Business Journal's
Top 100 Accountant Awards.*

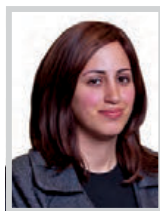
*The David Nazarian College of Business and Economics is redefining
progress, with students, business leaders and educators leading the
charge in building a stronger, more inclusive tomorrow.*



GREG ALTMAN
Tax Partner
HCVT

Greg Altman has over 16 years of experience providing strategic tax compliance and transactional consulting services to closely held businesses across numerous industry sectors including real estate, media and entertainment, wholesale/retail and technology. His experience includes addressing the tax reporting issues associated with complex transactions within a variety of entity structures, including partnerships, S corporations, and C corporations.

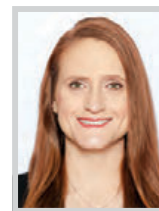
Altman has assisted his clients with complex partnership allocations, purchase price allocations, and the tax evaluation and implication of various sale alternatives. He has extensive experience providing mergers and acquisition services including buy-side and sell-side transactions. With the goal of achieving tax savings, he focuses on the analysis of the tax efficiencies of proposed deal structures and conducts comprehensive tax due diligence. Making a difference in the community is a priority for Altman. He regularly supports Team Prime Time, providing intervention programs for at-risk children from low-income areas of Los Angeles.



LIMOR AMRANI
Senior Manager
Manela and Company

Senior manager at Manela and Company, Limor Amrani holds a master's in business taxation from USC as well as a BA from UCLA. Her clients are primarily high net worth families with complex tax structures. Amrani also provides extensive research support in the field of criminal and civil tax controversy. As a proud mother of four children, she has successfully navigated raising a family while helping her clients as well as the community with property tax exemptions for schools and synagogues.

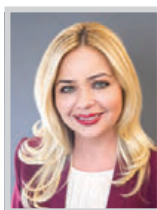
Amrani also mentors younger accountants in the community. She also assists over a dozen nonprofit schools, synagogues, and institutions with property tax exemption matters. Her plans include teaching accountants and mentoring students from underprivileged backgrounds. Her guidance is sought after by her community as an example of someone who maintains a progressive work life balance.



RUTH BALDAUF
Controller
PARTNER Engineering and Science, Inc.

Ruth Baldauf, CPA is the controller at PARTNER Engineering and Science, Inc. She started her tenure with PARTNER almost 13 years ago. At the time, she was not a CPA and CEO Joe Derhake asked her if she would step up and take on the accounting role. From that moment, she has embraced working tirelessly and runs a tight ship.

Baldauf was instrumental in PARTNER's largest acquisition of Birdsall Services Group (BSG) in 2013. The purchase included BSG's accounts receivable, physical assets, select contracts, project files, intellectual property, and license agreements. It also included the assets of CMX Engineering and the PMK Group. Baldauf has also been involved in multiple software implementations. She transitioned PARTNER to several ERPs from QuickBooks to Microsoft Dynamics GP and to Deltek Vision. She also has negotiated many vendor contracts that have benefited PARTNER's bottom line.



SASHA BALUKA
Partner
Bessolo Haworth CPAs LLP

Sasha Baluka moved to the United States at 17 years of age with no English skills and with limited personal contacts outside of her family. As she was learning English and acclimating to life in a new country, she was promoted to a bookkeeper and ultimately was promoted to lead the company's accounting department. She had started attending community college and eventually transferred to the accounting and finance programs at California State University, Northridge.

Baluka landed a position at a mid-size regional accounting firm but realized her own entrepreneurial spirit and started her own firm which she led for 10 years. She came to Bessolo Haworth with the desire to manage complex client engagements and is currently leading the audit of a client with more than \$1 billion in annual revenue. Since her arrival at Bessolo Haworth, Baluka has successfully started a new international tax practice at the firm.



MICHAEL BARLOEWEN
Partner, Audit & Assurance Services
Windes

Mike Barloewen joined Windes in 2015 and is a partner in the firm's Audit & Assurance Services department. He has over 20 years of experience working with nonprofit organizations, public companies, and entrepreneur-owned and investor-backed private companies.

Barloewen leads the firm's nonprofit practice, and his extensive nonprofit experience includes museums, educational institutions, social service organizations, foundations, health care clinics, associations, relief organizations, and housing and urban development groups. He also has extensive experience with OMB "Uniform Guidance" (formerly A-133) compliance audits and has a long history of performing these audits for organizations that receive federal funding. He has successfully taken the firm from 70 nonprofit clients to more than 140. His overall professional experience encompasses a wide range of industries, which include commercial real estate, oil and gas, media and entertainment, manufacturing and distribution, software development, and nonprofit sectors.



MATT BARNET
Manager
Crowe LLP

Matt Barnett started his career at Crowe in 2016 as an audit staffer in Chicago. He quickly realized the opportunity to help Crowe expand its presence on the West Coast and agreed to join the Los Angeles practice in 2019. Barnett has been an instrumental leader in developing Crowe's West Coast audit practice. With his focus on mid-market, publicly traded companies, he has contributed to Crowe's double-digit growth in Los Angeles.

Barnet works closely with his clients to navigate the challenging compliance environment for SEC registrants. He has worked with clients in multiple industries as they grow and navigate the requirements of adopting a structure of internal control under Sarbanes-Oxley. One of Crowe's fastest upcoming leaders, Barnett has quickly integrated himself into the Los Angeles business community and is looked to as a trust advisor by the companies he serves.



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Jim Parks, Jing Shen & Cheryl Calhoun

*on being recognized by the
Los Angeles Business Journal as three of*

LA'S TOP 100 ACCOUNTANTS



Jim Parks, Managing Director | Jing Shen, Senior Manager | Cheryl Calhoun, Managing Director

MHM (Mayer Hoffman McCain P.C.) is an independent CPA firm that provides audit, review and other attest services, and works closely with CBIZ, a business consulting, tax and financial services provider. CBIZ and MHM are members of Kreston Global, a worldwide network of independent accounting firms.



TOM BARRY
Managing Partner
GHJ

Tom Barry considers his position as managing partner of GHJ to be a combination of entrepreneur, partner, consultant, coach and business advisor. He has spent the past 25 years dedicated to elevating and modernizing the role of the accountant. Since becoming GHJ's managing partner, he has steered the firm in a new direction while keeping true to its culture and values. He led efforts to move GHJ's headquarters from Westwood to Downtown L.A., transforming its headquarters into an open collaborative space and a destination for employees and clients.

GHJ under Barry's leadership began embracing flexible work and hiring remote employees from around the country long before the pandemic made work-from-home a necessity. This nimble leadership poised GHJ to continue serving clients while many other companies were forced to adopt a new work style. GHJ employees now span across nearly 30 states.



ATIKAH BHOLAT
Tax Principal
HCVT

HCVT has cultivated a culture focused on belonging. Atikah Bholat has played a key role in helping the firm establish and nurture efforts to create a more diverse and equitable work environment, a goal that HCVT has valued and prioritized since its founding in 1991. Bholat co-leads the firm's Diversity, Equity & Inclusion initiative, which was founded in 2020. This group develops goals and specific action plans that support social and racial justice.

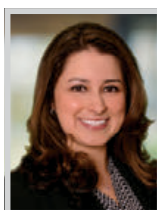
Since the group's inception, Bholat has contributed to creating and implementing many DEI initiatives, including conducting an internal climate survey to assess how our team members feel about diversity, equity, inclusion, and engagement; continuously evaluating our recruiting strategy to ensure we are reaching diverse populations; and investing in internal training programs about unconscious bias, the LGBTQIA community, working in a multi-generational workforce, and monthly DEI-focused micro-learning modules and facilitated discussions on DEI topics.



ROBERT BIANCHI
CPA President
California CPA Group, Inc.

The dynamic range of highly sophisticated tax advisory services Robert Bianchi, CPA president for California CPA Group, Inc., and his team provide are currently benefiting over 750 clients in real estate and numerous firms from LA families to billionaires in the region for over 30 years.

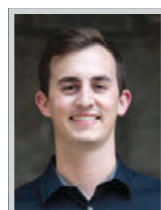
Bianchi leads a highly committed, hard-working and selfless team willing to work day and night, weekends and holidays, and always shifting to protect and advise others in PPE, ERC, EDD, and SBA to save myriads of businesses, such as during the COVID crisis, saving contractors, trade shows businesses, hospitality, leisure, and many small business owners and large companies. And when an emergency such as the pandemic is not happening, Bianchi and his team can be counted on to handle the sophisticated advisory and traditional taxation needs equally well.



ROSARIO BOBADILLA FARIAS
Partner
HCVT

Rosario Bobadilla Farias is a highly regarded CPA in the industry by colleagues, bankers, and clients. She works tirelessly on large scale, complex audits and M&A transactions. She is bilingual in Spanish and represents Latinx in business and the community at large. Bobadilla Farias is one of the first Latinx professionals in her firm to make partner.

Bobadilla Farias specializes in audit and M&A work. She gives back to her community by being involved in non-profit organizations which is rare for someone with her work schedule. She is also an active member of Cal CPA. She serves as a board member of The Children's Clinic, "Serving Children and Their Families" – a non-profit organization providing quality medical services to under-served communities in Long Beach and surrounding areas.



MICHAEL BOTTALA
Director, Strategic Insights
MindBridge

Known as one of the most innovative and giving accounting thinkers in the business, Michael Bottala co-authored a patent application for an innovative approach to quantifying the risk of material misstatements in traditional audits this past summer. But that's just one example of his expertise and commitment.

For his clients, anywhere from small CPA firms to global audit methodology firm leaders, Bottala listens and collaborates with them to find the right approach that will enable them to do their jobs. He can take a client's biggest pain point or complaint and within a matter of a few minutes come up with a completely new and innovative solution to the problem. Usually, each approach needs more refinement to calibrate it to the needs of the individual requestor. He is hyper-focused on how new approaches can often unlock efficiency or innovation that were never even contemplated in the past.



WALT BRASCH, JR.
Managing Partner, El Segundo Office; Partner-In-Charge,
Public Company Audit Practice
Prager Metis CPAs

Walt Brasch, Jr. is the managing partner of the Prager Metis El Segundo office and serves as the partner-in-charge of the Public Company Audit Practice. He has over 20 years of experience in the accounting industry and specializes in audit and advisory services for public and private companies. His expertise with SEC regulation and reporting compliance, including IPO transactions and debt issuances, has helped clients in the following sectors retail and consumer products, hospitality, manufacturing, and technology companies. He has the capabilities to identify and capitalize on new business opportunities and develop cross-selling and relationship-focused strategies, advising clients at a regional and national level.

Brasch prides himself on his ability to establish high-level relationships with key decision-makers. He has an inclusive leadership style, encouraging employees to share ideas, discuss issues, and participate in decisions impacting the workplace and region.



Outstanding leadership. Exceptional results.

At KPMG, we never underestimate the power of dedicated people. That's why we want to recognize Greg Geyer, Dee Dee Owens, and Michelle Wroan for their outstanding contributions in accounting. You've exceeded expectations. And made a positive impact in the lives of so many.

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CHERYL CALHOUN

Managing Director
CBIZ, Inc.

As managing director at CBIZ & MHM Los Angeles, Cheryl Calhoun brings more than 30 years of experience and expertise to all facets of the entertainment industry. She represents talent, production companies, entertainment service companies, media service companies, publishing companies and executives in varied tax and business matters. Calhoun is also a co-leader of CBIZ's Multi-Family Office and Virtual Family Office Practices.

This year in an effort to support and grow the future leaders of CBIZ & MHM, Calhoun has signed on as a coach of the 2024 Class of the Emerging Managing Directors Academy. She also champions the mission of organizations she supports by building strategic relationships and ensuring that the partnerships are in the best interest of each organization. In the last year, she was named chair elect of the board of the American Lung Association, with whom she has worked for more than 10 years.

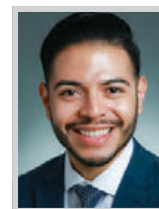


KATIE CARPENTER

Vice President of Finance
Matthews Real Estate Investment Services

Katie Carpenter is the vice president of finance at Matthews Real Estate Investment Services, where she oversees the firm's accounting process, records, and production reports across all 14 offices. She has guided the firm through creating and improving upon existing processes in financial analysis and budgeting, implementing a cloud-based system that provides visibility, robust reporting, and innovative technologies.

Carpenter also added AP automation and payment solutions to meet the company's rapid growth, reducing AP cycle time at a lower cost. She has also worked alongside the company's CFO to create financing plans that directed forecasting and budget management to c-suite executives. She exemplifies her determination to improve upon the company's in-place technologies and tactics, researching and training herself in new adaptations that can reduce spending and decrease timeframes. She is the first-ever VP of finance and one of the first female executives on the Matthews Executive Leadership board.



BRYAN CARRETO

Senior Manager
RSM US LLP

Bryan Carreto is a senior manager in audit at RSM US LLP. He primarily focuses on serving clients in the consumer products industry. Carreto became a senior manager in seven years and is on the fast track to become a partner within the Los Angeles office. He was the first in his family to go to college and is the first to be in a corporate setting. He was able to become a senior manager in such a short period of time due to his work ethic and passion for accounting.

Carreto is highly regarded among his peers and clients. He thrives in settings where he is challenged and excels at helping clients solve complex problems. His ability to deliver quality work and take pride in his work has opened many opportunities within the firm.



CATHERINE CATHERINE

Partner
Armanino LLP

As a business manager/CPA, Catherine serves as her clients' personal CFO, helping manage their day-to-day financial operations and providing an oversight function for their financial universe. Catherine provides family office and business management services to high net worth individuals and families as well as entertainment professionals.

Catherine's specialties include business management, entertainment accounting, family office services, cash management and financial planning, tax planning, book-keeping/check writing, payroll, budgeting, business entity formation, estate planning and general ledger software consulting. Catherine previously spent 11 years at RBZ, LLP, which merged with Armanino. Now a leader within Armanino, Catherine joined the firm as the second employee working in the Business Management practice after it was founded and remains a critical team member. Catherine has specifically taken on a leadership role to drive digital transformation of the Business Management practice and Family Office group at Armanino.



KING Y. CHAN

Principal
Chan & Company, Inc.

Recruited out of college to Price Waterhouse, within four years King Chan was promoted to tax manager, making him the youngest person to be promoted to such a position. He was considered a "profit center" by his clients.

Chan has many wins to his credit in very difficult, complex tax cases where he has defended numerous audits. His expertise won the honor of servicing a billion-dollar investment fund. He works with numerous legal counsels on tax reporting issues to provide financial statements and compliance, all while seeking the best financial advantages for his clients. He attributes his success to his philosophy that evolved through a lifetime of observation and experience and upon which he bases his personal and professional conduct and interactions. He calls it his "H.I.P." way of life: Honesty, Integrity, and Professionalism.



DAVID CIESLAK

EVP, Chief Cloud Officer
RKL eSolutions LLC

David Cieslak is chief cloud officer and EVP with RKL eSolutions, a leading business process automation consulting firm with offices across the US. In his role, he is responsible for helping companies grow strategically with cloud-based solutions and industry-specific service expertise for ERP, CPM, CRM, AP Automation, and other critical business processes.

Over his 40 year career, Cieslak has been highly involved in the accounting profession at the local, state and national levels. He is the past chair of the AICPA IT Executive Committee, past president of the California CPA Education Foundation and past Board member of the CalCPA. He annually shares presentations on the latest technology and security trends to local discussion groups, state committees, college events, professional associations and various courses and conferences. In fact, Cieslak (and his alter ego "Inspector Gadget") is one of the most sought after technology speakers within the profession.



M.S. in Accounting
M.S. in Taxation

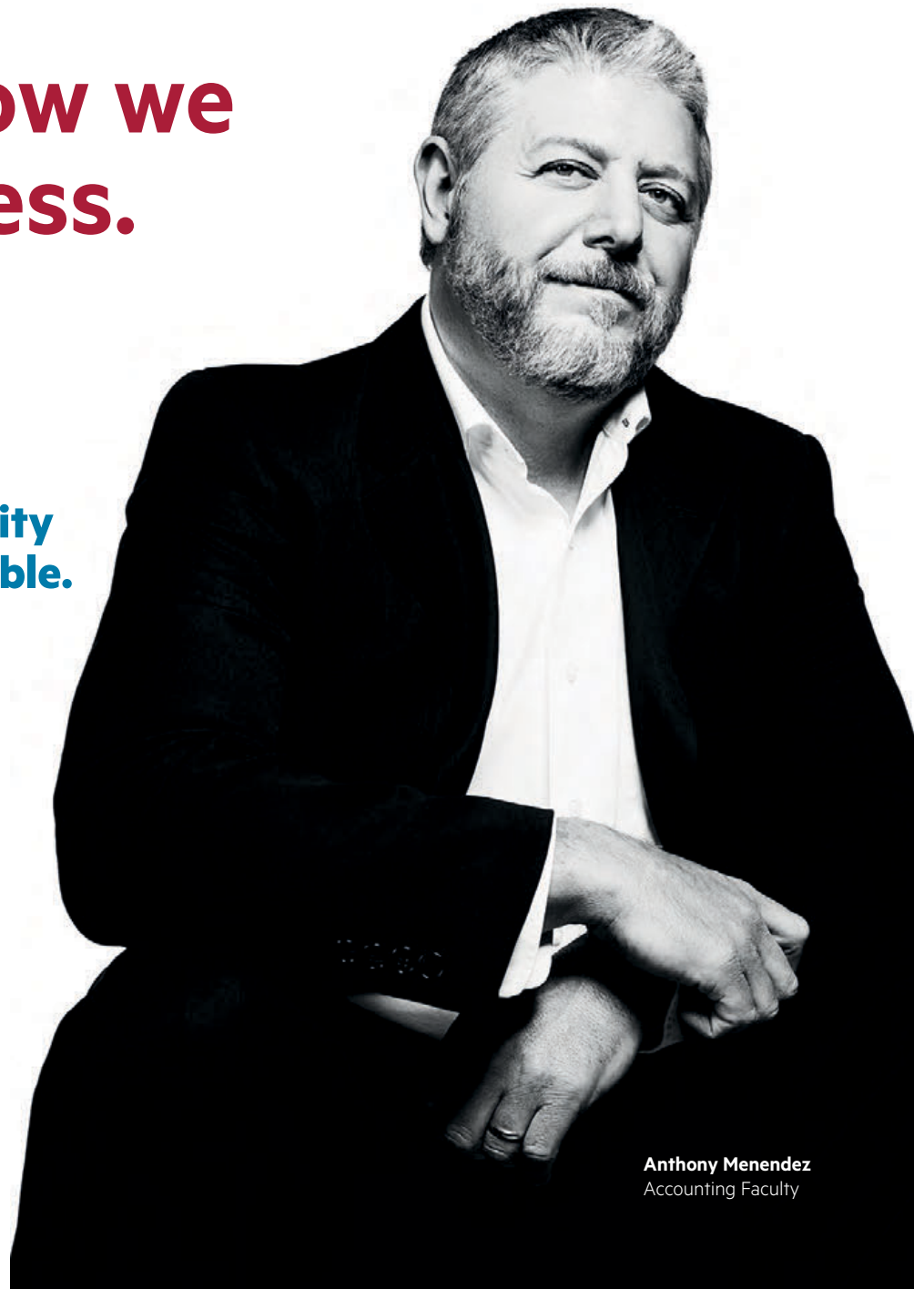
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Anthony Menendez
Accounting Faculty



KEN COELHO

Partner-In-Charge, Southern California
Armanino LLP

Ken Coelho's career came about by blending his accounting know-how with his passion for arts and entertainment having spent time with the stage in his college days as a theatre major. He focused on business management fulltime starting in 1999 and five years later launched the business management practice group at Los Angeles-based RBZ. In the intervening years, RBZ became Armanino LLP and Coelho helped grow a niche practice from \$125 thousand in revenue to over \$27 million annually by 2022.

Coelho expanded traditional business management for the entertainment industry to include family office services for high net worth and ultra-high net worth clients not in the entertainment industry and consistently pushes the envelope with technology to create best-in-class service offerings. One of his key priorities is growing the profession and he has been instrumental in mentoring and developing future leaders who are today partners at Armanino.



BRYAN COHEN

Operational Controller
DLR Group

Bryan Cohen is responsible for financial operations at DLR Group. He manages a distributed team of financial professionals, and works collaboratively with senior leaders, practice leaders, and project managers to ensure projects are delivered on time and within budget. He has been a tremendous asset to the firm by finding creative and scalable business solutions to financial reporting. Prior to joining DLR Group, Cohen was a practicing certified public accountant in Los Angeles.

Cohen has also been involved in several philanthropic organizations in the LA community. Most recently he held a treasurer and co-chair position of the LA Guardians of the Jewish Home for the Aging. He is active in the community and the industry at large. He has also presented to large audiences at industry conferences.



COLLYN CONDON

Senior Accounting Manager
SpaceX

Collyn Condon, senior accounting manager at SpaceX, is an industry leader in the implementation of new accounting protocols. She and her team have been trailblazers in setting new accounting protocol systems for rocket reusability, which previously had no precedent in modern accounting.

Under Condon's leadership, SpaceX has set the stage for a burgeoning industry. She literally wrote a new book for accounting principles, which have been adopted by SpaceX's external auditors, and she in effect created GAAP for how to analyze rocket reusability in accounting. In addition to her professional achievements, Condon in partnership with her husband, have been key contributors to the DTLA Ketchum Y for the past five years.



KEVIN CONNER

Managing Director
Conner Advisory Group

Kevin Conner has over 38 years of professional and entrepreneurial experience. Currently, Conner is the managing director and founder of Conner Advisory Group, which is a group of professional service firms and a private equity firm. The professional service firms provide corporate restructuring, tax and litigation consulting services to a diversified client across North America and Europe.

Conner and his colleagues are highly professional, detail oriented, and steeped in tax laws. They are at the top of their game in terms of providing corporate restructuring, tax and litigation services to public/private companies and ultra-high net worth family offices. Plus, Conner and his team are qualified experts in Federal Court in white collar crime and other matters that require damages modeling and expert witness testimony on a balance of plaintiff and defense side work.



DON CRAWFORD

Partner, Los Angeles Office Audit Leader
Deloitte

Don Crawford is the Los Angeles Office audit leader and serves as Deloitte's technology industry leader for the Pacific Southwest audit practice. He has over 20 years of public accounting and consulting experience serving large public companies as well as smaller high growth companies in the digital media, software, interactive gaming, clean tech, and ad tech industries.

During the course of his career, Crawford has been closely involved in numerous securities transactions including IPOs, mergers and acquisitions, and other corporate transactions, whereby he has developed extensive experience in assisting his clients with complex accounting issues, particularly relating to revenue recognition, equity accounting, stock-based compensation, internal controls, and mergers and acquisitions. Throughout his career, Crawford has had a passion for mentorship and inclusion. He has been, and continues to be, a mentor to professionals in all stages of their career, from students all the way through partners.



LILIT DAVTYAN

CEO
Phonexa

As Phonexa's CEO, Lilit Davtyan shapes the all-in-one marketing automation platform for calls, leads, clicks, email, SMS, accounting, and more, from the C-suite overseeing the company's business development, strategic growth, client relationships, operational transformation, and financial health. Davtyan has overseen an average of \$200 million in revenue yearly throughout Phonexa Holdings and its related entities businesses in Los Angeles, United Kingdom and Ukraine since 2016.

Having previously worked at PricewaterhouseCoopers and multiple other professional tax and legal firms, Davtyan, who is also a CPA, has over 10 years of experience in business and tax planning. She has worked with numerous Fortune 500 companies in her career and has extensive familiarity with the financial industry. Additionally, Davtyan is an advisory board member of Opal Solutions, which is an organizer of global conferences across multiple verticals, including technology, finance and business.



CONGRATULATIONS

**MARIJANE
KANTZABEDIAN**

**ON BEING RECOGNIZED AMONG
THE *LOS ANGELES BUSINESS JOURNAL'S*
TOP 100 ACCOUNTANTS**

We believe the numbers represent something greater, so we begin by listening and learning about what's important to you. Marijane embodies this philosophy every day, making her an exemplary figure in the Los Angeles business community.

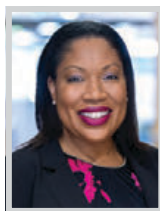
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KIP (ARTHUR) DELLINGER
Senior Tax Partner
Kallman + Logan & Company, LLP

Kip Dellinger is senior tax partner of Kallman + Logan & Company and handles tax quality and risk management for the firm. He is a nationally recognized expert regarding the CPA profession's ethical conduct standards in tax practice. He has been retained as an expert in over 50 litigation or regulatory matters involving CPA or CPA firm standards of care in tax practice. He has represented several of the country's 20 largest CPA firms including Big 4 CPA firms on multiple occasions. He has also consulted with insurance carriers and law firms on matters involving regulatory conduct issues.

Dellinger has served on the AICPA Tax Division's Tax Executive, Tax Practice Management, and as chair of the Tax Practice Responsibilities Committee. He currently serves on the Tax Practice and Procedures Committee and is chair of the Division's Circular 230 Task Force.



TAYIIKA DENNIS
Principal
CliftonLarsonAllen

Tayiika Dennis has more than 20 years of experience in both public accounting and private industry. She provides audit and tax services for nonprofit organizations with a special focus on social service organizations, arts and cultural organizations and private foundations. She is currently serving as the Chair of CalCPA and has also served as the Los Angeles Chapter President from 2015-2016.

Dennis has played a significant role in the CalCPA community and during her term as chair her goal is to seek new ways to expand the accounting pipeline through enhanced networking opportunities, social gatherings and unique volunteer events. She has been a distinguished speaker for many CalCPA events – most recently at a local Los Angeles Chapter event to welcome the new licensed CPAs. Her experience and expertise have inspired many young professionals to continue their path towards gaining their CPA license.



GINA DeROSA
President
Gina L. DeRosa, CPA

Gina DeRosa has played a significant role within CalCPA as well as in the accounting profession. She began her own firm in 1993 and has been heavily involved with CalCPA's Los Angeles Chapter. She served as chapter secretary treasurer, first vice chair and chapter president (2021-2022).

Her leadership led to a very successful year for the chapter post pandemic and the events that were held raised over \$15,000 in scholarship funds. She also serves as a CalCPA Council member and currently is on the Nominations Committee for the state. She heavily participates in the Taxation Committee as well as the Estate Planning Committee. DeRosa is also CFP certified. She volunteers for numerous community organizations including Leadership Hermosa Beach and the Beach Cities Health District as part of their Finance Committee. In her spare time, she is extremely passionate in fostering dogs who are in need of a home.



ALANNA DIBLE
Partner
Mazars USA LLP

Alanna Dible launched her career in accounting with Mazars in Edinburgh, Scotland, where she grew up. After four years, she decided to take her skills and make a life change by transferring to a Mazars member firm in Los Angeles. Dible is a chartered accountant with the Institute of Chartered Accountants Scotland, and a CPA in California.

Dible has significant experience in financial statement preparation and audits and reviews for both public and private companies in multiple industries including technology, media, consumer products, health and beauty, among many others. Her professional skills, combined with strong operational skills were called in when Mazars in US decided to open up an office in Los Angeles. She was one of a founding group of four who opened up the first West Coast office in late 2017, recruiting to build the practice from four to over 50 today.



VAN GERARD DICHOSO
Partner, CFO and Executive Producer
River Rock Films, LLC

Van Gerard Dichoso, CPA is president & CEO of the Dichoso Group of Companies: Dichoso and Company, CPA, Inc. (a full-service CPA firm), and Dichoso and Company, Inc. (a professional staffing services company). He has been dubbed as one of the most prominent CPAs of Filipino-American descent and routinely works with Hollywood stars and entertainment executives.

Dichoso is also co-owner of River Rock Films, a TV and motion picture production studio that produces, creates and develops Hollywood films, including: "Hit & Run" (Kristen Bell, Bradley Cooper, Tom Arnold); "Earth to Echo" (Teo Halm, Reese Hartwig), "Numb" (Matthew Perry), "When a Man Falls" (Timothy Hutton, Sharon Stone), and "Bachelor Lions" (Mitchel Musso, James Maslow). Its latest film "Never Alone" was released earlier this year. As a local business celebrity himself, Dichoso's business accomplishments, unwavering support to the community, and numerous awards have also earned him many distinctions and honors.



MIMI DIEP
Senior Financial Consultant
Goetzman Group

Mimi Diep serves as senior financial consultant with the Goetzman Group. Diep's colleagues and clients report that she is consistently dependable, efficient, and unfailingly punctual. Her willingness to take on difficult consulting assignments with Fortune 500 clients and completing them to successful completion has impressed peers and clients alike over many years.

Diep's skills do not end with her superb accounting and finance work. She is also known and well regarded for her warm, cheerful attitude with clients. She routinely resolves conflicts and handles other difficult situations with remarkable patience and admirable tact. In addition, she is very active in the community, providing regular Salvation Army donations and volunteer efforts; support for various other Los Angeles non-profit foundations; participation in Los Angeles clients' donation drives; and supports for all of Goetzman Group's philanthropic functions and charities.



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100 Accountants list



Andy Park

Los Angeles
Managing Partner,
Private Tax
Ernst & Young LLP



Scott Porter

Partner
Business Consulting
Ernst & Young LLP



Debbie Kim

Partner, Tax
Global Compliance and Reporting
Ernst & Young LLP



JEREMY DILLARD

Technical Standards Partner
SingerLewak LLP

Jeremy Dillard, a technical standards partner at SingerLewak LLP, has made significant volunteer efforts in the accounting profession, including serving as one of three CPA practitioners of the Private Company Council (PCC) since 2017. The PCC meets quarterly with the Financial Accounting Standards Board to advise on all changes to US GAAP for private companies. Dillard has also served on the AICPA Council since 2011. The AICPA Council meets semi-annually to decide on the most pressing issues affecting the accounting profession and the public interest it serves.

Dillard has trained CPAs across the United States at various AICPA and state conferences as well as being an editorial adviser for the Journal of Accountancy. He authored the AICPA practice aids on engagement letters and internal controls, and was a contributing author for “Save Wisely, Spend Happily: Real Stories About Money & How to Thrive from Trusted Advisors.”



SCOTT DONNELLY

Partner
PDM, LLP

Scott Donnelly has over 20 years of experience in the tax field. His specialty is complete tax compliance and consultation as well as participating in various mediations and defend clients in IRS audits. Donnelly is well versed in the financial world from tax, auditing to estate planning. He served as CalCPA Los Angeles Chapter from 2016-2017 as well as being an influential member of the Estate Planning Committee and Nominations Committee. Donnelly is also a member of the CalCPA's Education Foundation Board of Trustees as well as being a part of state council.

Donnelly was president of the CalCPA LA Chapter from 2016-2017 as well as a member of the statewide Estate Planning Committee. He is also a member of the South Bay Estate Planning Council and is currently the chairman of the Harbor Interfaith Services Board of Directors.



SUZIE DORAN

Partner
SingerLewak LLP

Suzie Doran, a partner at SingerLewak, has been with the firm since 2008. Before working at SingerLewak, she was a senior manager at Grant Thornton, LLP in the transaction advisory services group. Before that, she worked at PwC, primarily in the San Jose office, where she started her career in 1997.

Doran has worked with public and private companies in a variety of industries. She has transactional expertise in initial public offerings, secondary offerings, corporate restructurings, and mergers and acquisitions. She has helped some of the largest private companies and emerging entrepreneurial clients seize value and opportunity for their respective companies. Her industries and focus include professional services, real estate, technology, manufacturing & distribution, and life sciences. Doran is on the executive committees for the boards of the Association for Corporate Growth (ACG) Los Angeles chapter as well as the OneACG global board.



FRANCES ELLINGTON

Partner, State and Local Tax Practice Leader
GHJ

Frances Ellington, DBA, CPA, is a partner and the State and Local Tax Practice leader at GHJ. She has more than a decade of state and local tax experience with national, Big Four and multinational companies. Her past roles included three international rotations providing training and development to team members in India.

As a strategic advisor, Ellington identifies state and local tax planning opportunities that will maximize tax benefits and savings for each client. She serves a variety of industries, including entertainment and media, manufacturing, retail, technology, transportation and wholesale distribution. She is an agile leader within GHJ's Business Disruption Task Force, which formed during COVID to keep businesses informed of tax changes and other updates. She is also regularly consulted on tax concepts by clients, accounting colleagues and media, from local newspapers to international podcasts. She recently published articles in LexisNexis and Sage Publications.



COREY FISCHER

Firm Managing Partner
Weinberg & Company, P.A.

Corey Fischer, CPA, has long been recognized as a “top accountant” by peers and the public companies he serves because of his technical expertise and high ethical and business standards. Since taking the helm as firm managing partner of Los Angeles-headquartered public accounting firm Weinberg & Company, he has focused on attracting a diversified team of audit professionals who share his goal of technical excellence and of providing exceptional personal service to clients.

Fischer's insistence on excellence, coupled with personal service has resulted in a firm which has earned a top reputation based on the integrity of its audit work. Under his leadership, Weinberg has developed a CPA firm that has the skill and expertise in assisting companies with their transition to the public markets. Weinberg is focused on locally based micro and small cap companies which drive and support SoCal's economy.



MALISSA GAITAN

Senior Manager Assurance
PwC LLP

Malissa Gaitan applies her extensive accounting knowledge to serve the diverse needs of Southern California clients ranging from mutual funds to alternative funds to REITs. She works closely with large fund complexes and small privately held entities dealing with complex investments, capital structures, and transactions. She has experience in a variety of accounting, operational, and SEC reporting issues as they relate to various fund products. Additionally, Gaitan is the Los Angeles office champion for the firm's premier audit automation tool and serves as a mentor to teach others how to maximize their efficiency while maintaining audit quality in using the tool.

Gaitan also mentors new joiners and up and coming team members about their careers and development in accounting. With respect to her community outside of PwC, she led an initiative at the UCI's Center of Investment Wealth Management's LifeVest program.

CONGRATULATIONS TO *LOS ANGELES BUSINESS JOURNAL'S* **TOP 100 ACCOUNTANTS OF 2022**

We are confident that this number has been audited more than a few times.



This year's list of honorees is an impressive group, and we are proud to call many of them our members. The bottom line is that the individuals, families and businesses of Los Angeles are in great hands.



TODD GELFAND
Managing Partner
 Gelfand Rennett & Feldman

Todd Gelfand graduated from the University of California Berkeley with a B.A. in accounting and is a member of the American Institute of Certified Public Accountants. After college, Gelfand joined the international accounting firm Coopers & Lybrand, where he spent the following nine years. He gained significant experience in international business operations through two years spent in the London offices of C&L. In 1987, Gelfand relocated to Los Angeles, where he joined GR&F. He has served as the firm’s CEO for over 20 years.

Gelfand’s clients are among the most successful musicians, actors, writers, directors, sports personalities and high net worth individuals in the entertainment industry. He and his family have been actively involved in advocating for Alzheimer’s research through The Judy Fund, named after his mother Judy Gelfand. To date, thanks to the efforts of many supporters, they have raised over \$9 million towards research and brain health.



JONATHAN GERBER
CPA, MBT
 Gerber & Co Inc.

Colleagues say that Jonathan Gerber embodies the phrase “beyond bean counting” in his approach to serving each client, and in his interactions with every team member. Gerber’s creative mind and thoughtful nature enable him to come up with planning opportunities well beyond the traditional tax planning opportunities. His technical training as an MBT (Master of Business Taxation) and background in finance provides him with an edge within the firm and to clients, allowing him to engage meaningful with his clients and their advisors, to provide truly holistic and integrated planning.

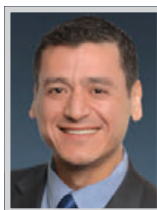
Gerber maintains an excellent work-life balance by somehow managing to perform brilliantly at the office, at home, as well as in his community endeavors, not compromising the outcome in any of these three arenas. His integrity is consistently uncompromised and his affable nature, energy and passion for service are boundless.



GREG GEYER
Audit Partner-in-Charge of the Pacific Southwest Business Unit
 KPMG LLP

Greg Geyer is the audit partner-in-charge of KPMG’s Pacific Southwest Business Unit. He has extensive audit experience working with SEC registrants and private enterprises. With more than 25 years of experience serving large, global clients in a variety of industries, Geyer has served as the lead audit partner on several Fortune 500 clients.

Geyer has been involved in various technical accounting consultation projects during his career, developed national training courses and was selected to KPMG’s Chairmen’s 25 Executive Leadership program. Geyer has been a member of KPMG’s National Financial Instrument and Derivatives Resource Team, and has served as the lead partner on the Consumer and Industrial Markets industry go-to-market efforts. In addition to his leadership role at the firm, Geyer serves as the audit committee chair of the Music Center, and a board, executive committee, and finance committee member of the LA Area Chamber of Commerce.



MOHAMED GHATTAS
Partner
 CohnReznick LLP

Mohamed Ghattas, CPA, is a partner in the tax practice of CohnReznick’s Los Angeles office. With more than 16 years of experience, he provides tax and business consulting services concerning numerous facets of partnership and real estate taxation, as well as tax structuring and compliance for closely held businesses and their owners. He is also actively involved in the Private Client Services group, with a focus on servicing high net-worth individuals to meet their business, family, and financial and lifestyle needs.

Ghattas has also served privately held and public companies, both startups and those in the middle market. He works with clients in a variety of industries with a focus on commercial and residential real estate, retail and consumer products, and the emerging cannabis market. He is also a member of the NHM Professional Advisors Council, where he incorporates charitable gift planning services into his professional practices.



AZNV (AZA) GHAZARYAN
Tax Partner
 Withum

Aza Ghazaryan is an entrepreneur, a business leader and an exceptional CPA. She started as a junior accountant, then morphed into the tax partner role, heading up Withum’s Merger and Acquisition Tax practice, before starting to develop into a business development partner.

Ghazaryan has taken responsibility for leading the team through the implications of tax regulation changes. Over the last few years, she has guided Withum’s accountants through numerous complex transformations, including the Tax Cuts & Jobs Act and several COVID-19 relief programs. As a result of her research, training and determination, all of the firm’s clients were consulted about the wide variety of implications and, where applicable, received the maximum level of relief from schemes such as the Paycheck Protection Program and the Main Street Lending Program. Ghazaryan cares deeply about her clients and strives for optimal outcomes when providing tax compliance and consulting services.



RICHARD GIEDLIN
Manager
 GURSEY | SCHNEIDER, LLP

Richard Giedlin, a manager at GURSEY | SCHNEIDER, LLP, prides himself on understanding the needs of his staff, especially with the rise of the remote workplace. As a manager in the Litigation Services department, Giedlin excels at understanding complex tax issues relating to marital dissolution.

Giedlin is always willing to answer questions and help staff grow. His practical and hands on approach to training and supervision has led to joke at the staff level – “the entire training department is Richard.” Giedlin gives back in several ways to the Los Angeles community. First, he has served on the California Society of CPAs Los Angeles Board of Directors (local level) for almost a decade. His primary focus has been to increase financial literacy and put on events for younger, emerging professionals in accounting and finance. Next year, he will serve as the president of the Los Angeles Chapter.



OUR CORE VALUES

INTEGRITY AT OUR CORE
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PASSION FOR EXCELLENCE
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Talented teams build successful firms.

Our firm's success is driven by our team of talented Tax, Audit and Advisory professionals and rooted in living our core values.

We're fortunate to count **Rosario, Greg** and **Atikah** among the more than 700 colleagues that make HCVT the firm it is today. We applaud and thank them for the service, support and contributions they provide to our clients, our firm and the Greater Los Angeles community.

Congratulations on being named to the inaugural *Los Angeles Business Journal* Top 100 Accountants list!



ROSARIO BOBADILLA FARIAS
AUDIT PARTNER

GREG ALTMAN
TAX PARTNER

ATIKAH BHOLAT
TAX PRINCIPAL

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For more information, contact Nancy Choi, Director of Recruiting, at nancy.choi@hcv.com or scan the QR code to learn more about careers at HCVT.



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LAURA GORDON

Founder

Gordon and Associates Accountancy Corporation

For 30 years, Laura Gordon's Gordon and Associates (GA) has sewn into and harvested a crop of talented and gifted dreamers with entrepreneurial and creative spirits within certain communities in not only Los Angeles, but also in the US, and Africa, who grew up for the most part, without examples of how to convert their genius into a legacy of generational wealth. More importantly, GA provides its clients with the technical tools to best protect and guide the development of, not only their dreams, but also the wealth that has been accumulated, thereby helping clients create generational wealth, entrepreneurship, jobs, and assets.

Under Gordon's stewardship, GA's mission is to provide business management, accounting, and tax services at the highest level of professionalism and integrity, based on sound business practices and biblical principles. GA has emerged as a premiere boutique firm with an internationally renowned clientele.



JAN GOREN

Co-Managing Partner

Citrin Coopermann Advisors LLC

For over 47 years, Jan Goren has provided business and tax consulting, tax planning, and litigation support to a diverse group of clients. He has demonstrated his commitment to superior client service by working with individuals and businesses to tailor a plan best suited for them. Goren's commitment to thoroughly investigating and addressing all issues that his clients present is evidenced in his high-quality deliverables and loyal clientele.

Goren's unique skill set has been a demonstrable benefit to his clients. He is certified in financial forensics and has worked on over 350 matters as a consultant or expert witness. He has a litigation focus, allowing him to engage in analyses of complex cases relating to damage computation, lost profits, accountants' malpractice, and criminal matters. He has assisted law enforcement and testified on behalf of the United States government.



DARRYL GROSS

Partner

gish SEIDEN LLP

Darryl Gross lives the mantra of client service. It was exemplified as a posted on his Linked In account back in 2012 by a client: "Darryl went above and beyond in the coordination and delivery of my tax return reporting. He showed a consistent effort to get back to me in a timely manner coupled with a sense of professionalism in every one of our interactions. I would recommend him to any friends, family, or clientele." This client service dedication enabled Gross rapidly to excel at his job leading him to be one of the youngest partners in gish SEIDEN's 80-year history at 34 years old.

Gross concentrates on tax planning and business advisory services for small to mid-size businesses, as well as successful individuals and families. Gross works closely with his clients to develop tax-efficient strategies to grow their businesses.

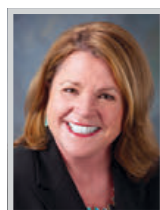


KEITH HAMASAKI

Principal - Assurance & Advisory
KROST

Keith Hamasaki, CPA, is passionate about empowering others so they can help them build a better future for themselves. As a director at KROST, he brings together a strong and cohesive team to provide his clients value-added experience through collaborative partnership. With over a decade of experience, Hamasaki specializes in audit and business advisory services to emerging and middle market companies in areas such as attestation, process improvement, internal controls, technical GAAP accounting implementation, and procedural review assessments.

Hamasaki has developed an expertise in a variety of industries including real estate and construction, financial services, technology, digital media, restaurants, hospitality, not-for-profit organizations, and employee benefit plans. Further, he leads the firm's Manufacturing and Distribution Industry Group and co-champions the data analytics practice called KROST Business Intelligence that allows middle market companies translate their data into meaningful insights.



CORAL HANSEN

Managing Director, Advisory Services
B. Riley

Coral Hansen is a CPA with over 30 years' experience of combined public accounting and private industry experience. Hansen is experienced in consulting with clients and counsel in regard to complex business disputes involving the investigation, evaluation and quantification of economic damages. She has served as financial advisor to Unsecured Creditors Committees and has performed hundreds of analyses involving fraud investigation, accounting malpractice, contract analysis, business valuation, breach of contract, shareholder and partnership disputes and account tracings. Further, Hansen advises her clients on the proper accounting treatment of complex transactions.

Notable recent cases include serving as the financial advisor to the Unsecured Creditors' Committee in re Easterday Ranches, Inc. chapter 11, the largest cattle fraud case in U.S. history. She is a recognized industry thought leader, and has been qualified as an expert and testified in Superior, Federal and U.S. Bankruptcy court cases.



MELISSA HARMAN

Partner
Moss Adams

Melissa Harman's strength in accounting is her focus on people – whether it's co-workers, clients or the broader community. From her first accounting class in high school, she knew that this was what she'd do for the rest of her life.

Today as a partner at Moss Adams, Harman serves as a leader on the innovation committee, continually coming up with creative solutions to ensure the staff members are focusing on development of their careers and less on logistics. She ensures that the firm has the best and most innovative technologies to not only improve the work environment of her colleagues, but also to the benefit of her clients. Additionally, she is leading the firm's data initiative to digitize not only the audit platform but the entire firm. Despite her accomplishments, she continually pushes herself to be a better leader.



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Armanino is honored to be named the
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Most Innovative Firm of the Year!

Congrats to our very own Tom Schulte, Ken Coelho and
Catherine Catherine for being named as a

TOP 100 ACCOUNTANT

*Hats off to Tom, Ken and Catherine
and thank you for all you do!*

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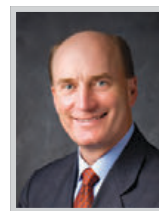
LAUREN HAVERLOCK
Partner
Moss Adams

Combining her passion for making a difference and an early awareness of her career goals, Lauren Haverlock is a skilled tax-exempt professional, a high-level leader, and someone who has established herself as an expert within the not-for-profit industry through her strong client relationships. Since middle school, Haverlock knew she wanted to be a CPA and was hooked immediately with Accounting 101 in college. Haverlock was hired in 2017 to fill the Moss Adams' talent gap in Southern California and quickly became an in-demand trusted advisor as a tax-exempt expert. Her reputation and deep industry knowledge help elevate the firm's profile as a thought leader in the non-profit sector as she is a sought-after contributor to external publications and presenter on key regulatory updates and issues. Additionally, Haverlock has been a driving force to create a culture of excellence, innovation, and inclusion at Moss Adams.



LARRY HAWORTH
Managing Partner
Bessolo Haworth CPAs LLP

Larry Haworth has been an accounting professional for more than 40 years. His first 25 years as a professional were spent as an audit and tax practice leader. He led the audit practice for two large firms. In addition to serving in firm leadership, he continues to manage a full book of client work. While his first 25 years in the profession were spent at the leader and partner level, it is the next 15-year chapter that distinguishes Haworth. In 2007, he and two other colleagues, successfully created, launched and continue to manage a full service accounting firm in Sherman Oaks. The effort to start a new firm was not without its challenges. Haworth and two other colleagues started with limited resources and one staff member. They were able to build a book of business that has grown five-fold with an employee base of 25 employees.



CALVIN HEDMAN
Managing Partner
Hedman Partners LLP

Calvin Hedman has over 40 years of experience as a CPA. As founder and managing partner of Hedman Partners LLP, he is responsible for all aspects of quality assurance, client service, firm operations and firm vision and strategy. In addition to providing attest and tax services to his clients, Hedman provides consulting expertise in a variety of areas including business planning, estate and succession planning, and mergers and acquisitions. With his extensive merger and acquisition experience, Hedman holds a Certified Merger & Acquisitions Advisor credential. This designation allows him to assist his clients when they are acquiring or selling a business. He also holds a California real estate broker's license and a Financial Industry Regulatory Authority license for investment banking transactions. Under his leadership, the firm boasts over 35 team members, including seven partners, and is one of the preeminent public accounting firms in southern California.



CARRIE HIDDING
Founder and President
teamCFO Inc.

When Carrie Hidding started teamCFO Inc. over 20 years ago, the outsourced accounting service concept was a very new discipline. Now many CPA firms are getting into this practice area. Through her work at teamCFO, Hidding has managed to save many of her clients from the financial crisis in 2019, all teamCFO's clients stayed in business due the critical financial monitoring system it put in place. Under Hidding's stewardship, teamCFO's mission is to partner with the CEO and use their financial expertise and operational knowledge to increase the long term value of the business. As a result, several of teamCFO's past clients were sold to large public companies at top value. teamCFO is one of the earlier firms to focus on results and bottom line and delivered its values using fixed fee retainer vs hourly rate. Providing value and not hours worked was a new concept at the time.



CATHY HYODO
Audit Partner; Office Managing Partner;
Leader of the LA Tech Practice
Grant Thornton LLP

A skilled accountant with over 20 years of leadership experience, Cathy Hyodo is a member of Grant Thornton's Partnership Board and the office managing partner for the firm's Los Angeles office. She has also led Grant Thornton's Los Angeles Technology Industry Practice (TIP) and served as a member of the firm's national TIP leadership team. In addition to overseeing hundreds of staff members, Hyodo supports clients in the digital media, e-commerce, telecommunications and software industries. Over the course of a 27-year accounting career, Hyodo has helped tech start-ups and Fortune 100 companies achieve widespread success by knowing how to navigate current and future challenges. She is also deeply invested in helping the next generation of accountants do the exact same thing. She is a member of several professional organizations, including the American Institute of Certified Public Accountants and the California Society of CPAs.



ALBERT JANG
Managing Partner
Kim & Lee, LLP

Albert Jang has been with Kim & Lee since 1994. He has been very successful in leading Kim & Lee and has also expanded the firm's business to Korea, Vietnam, Canada and Mexico during his tenure. His leadership with the firm has led the firm to establish its consulting division, KL Global Consulting, LLC and also its insurance division, KL Financial & Insurance Services, LLC. With its division, the firm has grown to be one stop service firm for local businesses. His leadership has changed firm's value from a traditional accounting practice to a value added advisory services including personal financial planning. Jang is a professional leader for the community who does not settle with status quo. Rather, he is a leader who understands and foresees the future requirements for the ever evolving and changing accounting industry. He also influences and helps other firms' digital transformation to prepare for the future.



MARIJANE KANTZABEDIAN

Senior Manager
Miller Kaplan

Marijane Kantzabedian has been a key player in the growth of Miller Kaplan over the last 10-15 years. She specializes in financial statement audits for private companies and exempt organizations in the technology and service-oriented sectors, radio and television, as well as start-up organizations. Kantzabedian has proven herself as a true hybrid-auditor who can transition seamlessly between nonprofits, employee benefit plans, LMCCs, and commercial clients. This extensive knowledge and experience base uniquely positioned her to develop the firm's training programs for new hires, including creating many of the video tutorials, and she continues to lead the semi-annual curriculum.

Additionally, Kantzabedian serves as an active member of the quality control committee and often, is a key stakeholder in researching new industry regulations, ensuring the team has the latest information and is adapting processes accordingly.



DEBBIE KIM

Partner
EY

Debbie Kim is EY partner with over 20 years of experience serving EY clients in consumer products, retail, real estate, manufacturing, technology and various sectors in media and entertainment, including cable network, broadcasting, professional sports, film and entertainment, and newspaper/ magazine / book publishing. Her clients have included closely held businesses, private (pre-IPO), inbound, joint ventures, and public companies.

Kim advises business owners and management on domestic and international tax accounting, planning, restructuring, mergers and acquisitions, indirect taxes and global tax compliance matters. She also assists high net-worth individuals and their family offices regarding various financial planning matters including the following: establish tax efficient structures, implement operational tax strategies, collaborate with various tax advisors, advise on tax reporting matters, and assist stakeholders with evaluating tax effective investments and new ventures.



ELAINA KOGAN

Tax Partner
Singer Burke Zimmer Kogan, LLP

As a tax partner at Singer Burke Zimmer & Kogan, Elaina Kogan specializes in helping high-net-worth clients manage and reduce tax liability, both individually and as business owners. On a day-to-day basis, she oversees tax compliance and tax planning, develops best practices and procedures, and supervises the Singer Burke tax team. A firm believer in partnership, Kogan thrives on working with clients who take an active role in tax planning, and she enjoys the gratification of seeing an immediate drop in a client's tax liabilities once they've used the custom tax strategies she has developed for them. She is known for building solid relationships with clients and maintaining open lines of communication.

Within the past year, Kogan and team built out an internal knowledge management center that they call Singer Burke University. This platform archives best practices through digital trainings that reflect Singer Burke standards for quality and culture.

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Walt Brasch, Jr., CPA
Managing Partner - El Segundo, CA



Ricky Nagano, CPA
Managing Partner - Torrance, CA



Joe Rust, CPA, CFP
Chief Strategic Innovation Officer

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MARK KRUSPODIN

Managing Partner
Duffy Kruspodin

As a co-founding and current managing partner of the firm, Mark Kruspodin has over 35 years of experience in both public and private accounting. Kruspodin's emphasis in the firm is working with high-net-worth individuals, professional practices, international taxation, entertainment industry taxation and accounting, production accounting, retirement and financial planning, complex real estate transactions and mid-size businesses.

Kruspodin graduated from Woodbury University with a Bachelor of Science in Accounting (cum laude). He is a member of American Institute of Certified Public Accountants and California Society of Certified Public Accountants. In 1993 American Institute of Certified Public Accountants accredited Kruspodin a designation of personal financial specialist. Presently, there are less than two percent of CPAs in the country holding this accreditation. Kruspodin is licensed by the California Department of Insurance to provide services and products in the area of financial planning.



HARRY LIN

CEO, Founder & Managing Partner
Harry C. Lin, CPA A Professional Corporation

Harry C. Lin started Harry C. Lin, CPA A Professional Corporation in Los Angeles in 1992. Prior to starting his own firm, Lin spent several years at various accounting firms in California and Taiwan which include prominent Los Angeles area firm Gleicher, Tilley & Leonard and one of the Big Eight accounting firms Price Waterhouse in Taiwan.

Lin is well-known for his IRS advocacy expertise and international tax planning. Lin was one of the major shareholders in Grand Foremost, Inc. which supplied the Southern California hospitality industry. Lin also specializes in hotel and retail rental real estate. Lin was extremely instrumental in the founding of the Sino-American CPAs Association, which is one of the most active Chinese American civil organizations in Los Angeles and has been named Emeritus Founding Chairman since 1993.



MICHAEL LIN

CPA
Harry C. Lin, CPA A Professional Corporation

Michael Lin works closely with Harry C. Lin to ensure that all of Harry C. Lin, CPA A Professional Corporation professionals understand the business of the firm's clients, in order to help them better identify their business and financial needs. Lin studied abroad at National Taiwan University in 2011 and Peking University in 2012. Lin is currently working on obtaining his Master of Business Taxation at University of Southern California.

Prior to working at Harry C. Lin, CPA A Professional Corporation, Lin gained experience in a diverse range of industries performing assurance engagements at Moss Adams and PricewaterhouseCoopers. Lin's experience ensures that clients see the results they deserve by having trusted advisors who work quickly and efficiently. Lin is also actively involved in the Sino-American CPAs Association and is working closely with the members of the organization to ensure the next generation of Chinese Americans will succeed in their careers.



SHAWN P. LITCHFIELD

Founding Partner
Rhodes & Litchfield LLP, Virtual and Entertainment
Tax Solutions LLP

With over 19 years of experience in the accounting industry, Shawn Litchfield is a well-respected professional. He is currently the founding partner of Rhodes & Litchfield LLP, which he and his co-founder created in 2019. He was able to grow his start up firm from zero to ten staff in just two years (from 2019 to 2021) and currently in 2022 the firm is still expanding its team. Also, through the pandemic, Litchfield and his team filed over 1,000 tax returns annually. Tax Year 2022 brought fruitful returns for the firm, with a projected gross income from \$1.4 million from 0 at firm inception, with no client acquisitions, and all organic new business.

This exponential growth is a tribute to Litchfield's tenacity and work ethic. He and his partner Nathan Rhodes are frequently hired to consult with and handle other local professionals and firms on entertainment clientele, B2B.



JOSEPH "JOE" MAZZA

National Audit Growth Leader and Southwest Market Leader
RSM US LLP

As leader of RSM's Southwest region, Joe Mazza directs growth development and spearheads the firm's business initiatives. A member of the West Region Management Team, he also integrates firmwide business strategy with that of RSM's West Region offices, ensuring common objectives and mutual support with the offices under his supervision. Mazza is a past member of the Board of Directors of RSM and has over 30 years of diversified public and private accounting experience, serving both public and privately held middle-market companies.

Mazza has provided audit and management advisory services to clients in a wide range of industries, including consumer products, industrial manufacturing, e-commerce, technology, life sciences, medical device, media and communications. He has also worked with many public companies and has extensive knowledge of SEC reporting rules. Mazza has led the audits of many public and private companies in Southern California.



JOE MCGILL

Owner/Founder
Topline Business Management

Joe McGill is a highly respected business manager in the LA area with a background from one of the Big four. His deep desire to work closely with his clients steered him towards the role of business management where he uses his skills from accounting and knowledge of finance to advise and influence his A-list talent to make the best financial decisions. He is one of the few African American business managers in the entertainment industry and one of the few owners of a Hollywood business management firm. He launched the company in 2017.

McGill is very passionate about giving back, especially to the community of Watts where he grew up. In addition to mentoring at the Magic Johnson Foundation, Taylor Michael Scholarship Program and The Harold Robinson Foundation, he is part of the entertainment organization Diverse Representation, providing a platform for people of color to enter the industry.



ZUBIN MISTRY
Partner
CohnReznick LLP

Zubin D. Mistry, CPA, serves as an audit partner in CohnReznick's Los Angeles office and co-leads the office's Real Estate practice. Mistry has more than 25 years of experience in serving privately held and public companies in the emerging and middle markets, as well as mature companies in the Fortune 100. His public accounting and private sector experience encompasses audit, accounting, and other relevant due diligence and financial reporting. Mistry specializes in serving variety of real estate clients, including commercial, residential, affordable housing, retail and traded and non-traded REITs.

Mistry has helped many clients, including a well-known privately held real estate company in the Los Angeles area, through his adept provision of services and coordination of their audit, tax, and advisory related needs. Through his guidance, Mistry provides critical support of clients' growth and strategic initiatives and, as a result, is a trusted business advisor to many.



CHIKARA "RICKY" NAGANO
Managing Partner – Torrance Office and
Japanese Global Services Leader
Prager Metis CPAs

Ricky Nagano is a partner in the Accounting and Tax Department at Prager Metis. He is also the leader of the firm's Japanese Global Services Group. In this role, Nagano offers financial and business strategy consultancy to Japanese companies working in or looking to develop operations in the US and domestic companies interested in expanding their businesses into Japan. He specializes in providing accounting, tax, and consulting services, to Japanese American clients in a wide range of industries, including entrepreneurs, individual clients, and information technology companies.

Nagano believes in giving back. He is currently a member of the Japanese Business Association of Southern California, a nonprofit corporation whose mission is to develop and improve the business environment for Japanese companies in Southern California. He is a noted speaker and has given several tax-accounting lectures at the Japan External Trade Organization.



SATPAL NAGPAL
Partner, Audit and Assurance Practice Leader
GHJ

Satpal Nagpal, CPA, is GHJ's Audit and Assurance Practice leader and has more than 20 years of public accounting experience providing audit, accounting and business consulting services. He comes from Mumbai, India and is fluent in Hindi and Punjabi. Nagpal is a key member of the firm's Waste Management Group and Nonprofit Practice, but Nagpal's vast industry experience extends to distribution, real estate and home building, e-commerce and entertainment.

In addition to helping clients grow their businesses and assisting them on complex audit issues, Nagpal has led the implementation of new technologies that have helped the Audit and Assurance Practice become more efficient and effective. When the pandemic hit, the Firm relied heavily on Nagpal's expertise to develop a remote audit framework. Nagpal is also known for encouraging collaboration between the various groups and people at the firm.



LABJ'S TOP ACCOUNTANT AWARD NOMINEE - KEITH HAMASAKI, CPA

LOS ANGELES BUSINESS JOURNAL'S TOP ACCOUNTANT 2022 AWARD NOMINEE

Keith's hard work and dedication to the needs of his clients have been hallmarks of his time at KROST, and as the industry leader for KBI he has taken his client service to the next level.

In implementing KBI, Keith and his team of analysts have leveraged raw data from client systems into dynamic reports that provide real insights catered to the company and their industry.

Executives across industries are now using KBI to analyze key performance indicators effectively, and without taking hours to compile information across multiple reporting systems. Visit KROSTCPAs.com/services/krost-business-intelligence to schedule a demonstration with Keith and see what KBI can provide for your practice.

We are proud of Keith's achievement as a Top 100 Accountant.



KEITH HAMASAKI, CPA

Principal of Assurance & Advisory and Leader of KROST Business Intelligence (KBI) Services

KROSTCPAs.COM | CONNECT WITH KEITH: KEITH.HAMASAKI@KROSTCPAs.COM





GUY NICIO

Partner; Chairman, Tax
Windex

Guy Nicio has 27 years of public accounting experience. He is chairman of Windex' Tax Department and serves on the firm's Board of Directors. He has initiated and developed all of the consulting and advisory services listed below, enhancing Windex' brand, reputation as experts, and presence in these sectors. Nicio built the firm's Client Accounting Services (CAS) group from the ground up. As one of the firm's Advisory Services groups, CAS offers fractional CFO and Controller services, litigation support, and business management.

Nicio also championed the Employee Retention Credit and Paycheck Protection Program loan advisory initiatives for the firm, which saved tens of millions of dollars in benefits to firm clients. In response to the pandemic, Nicio built and delivered these services quickly and nimbly with the passage of the CARES Act to provide the consulting and advisory support our clients needed when needed.



WENDY ON

Co-Manager Partner
Fineman West & Company

Wendy On has more than 20 years of experience serving clients in the consumer products, real estate, manufacturing, technology, non-profits and entertainment industries. On provides business and tax planning strategies and share best practices in the industry to help individuals and companies achieve their financial goals. Prior to joining Fineman West, On was with Deloitte for over 10 years where she served as the trusted advisor for her clients – both public and privately held. She has deep experience advising clients on business formation and growth strategies; tax structuring and planning; business succession planning; financial planning; obtaining financing; strategic planning; and M&A structuring and due diligence. On is also active in the community. She is currently the chair of the Asian Pacific Community Fund. On also sits on the Advisory Board of the TAG Alliances, and the Foundation for the California Hospital Medical Center.



CHARLES OSAKI

Adjunct Faculty
Cerritos College

Charlie Osaki is a thought leader that possesses a wealth of knowledge and is always willing to share it with his students and peers. Osaki has been an important part of the Los Angeles Chapter and has volunteered his time to educate and guide the chapter in an effort to build the pipeline. Osaki was instrumental in the success of the Summer Leadership Program where accounting professionals mentor students from junior colleges schools in Los Angeles. Osaki single handedly raised over \$15,000 for the Los Angeles Scholarship Program that awards top accounting students at Los Angeles College and Universities.

Colleagues and students report that Osaki routinely exhibits a passion for the profession, success of his students, valuable mentorship, and willingness to prepare students for the future. He has been a member of CalCPA for 22 years, holding many leadership positions.



DEE DEE OWENS

Pacific Southwest Advisory Market Leader
KPMG LLP

Dee Dee Owens is a partner in KPMG's Los Angeles Office and serves as the Pacific Southwest advisory market leader. In this role, she is responsible for providing the best resources to each client and working to help ensure KPMG delivers the highest level of quality.

In her more than 20 years of experience, Owens has focused on serving clients with complex information technology initiatives by providing quality assurance, technical advisory and system/project assessment services. Owens was appointed in 2020 by Governor Newsom to serve as a board member of the California State Board of Accountancy. In addition, she has been a speaker at local and international ISACA events, Institute of Internal Auditor Share Forums, and the Association of Healthcare Internal Auditors Annual Conference. Owens plays an active role in the community, participating with United Way initiatives to lift women and girls out of poverty.



MARK PARISER

Partner
Dunn, Pariser & Peyrot

Mark Pariser's practice emphasizes the proactive management of the tax and financial affairs of a variety of people who work in film, television, music and technology. His clientele also includes touring acts, international executives and entrepreneurs, and other high net worth individuals and their businesses.

Pariser sees his role as providing the peace of mind that allows his clients to focus on both their professional and personal interests while knowing that their financial matters are in good hands. Financial and business management is complicated, challenging and shifts constantly. Markets can be volatile; tax laws change and risks exist today that did not exist just a few short years ago. He oversees his clients' affairs by providing budgeting and cash flow planning as well as incorporating insurance review, estate and tax planning into his management activities.



ANDY PARK

Greater Los Angeles Office Managing Partner
EY

As the EY Los Angeles office managing partner, Andy Park leads a dynamic group of 2,300 professionals, while driving growth and advancing EY's inclusive, people-focused culture. I have nearly two decades of experience working with fast-growing pre-IPO entities and large multinational organizations in the technology, retail and consumer products, media & entertainment, healthcare, financial, automotive, manufacturing, and real estate industries. I have deep fluency in advising high-growth, pre-IPO companies on tax issues and I'm passionate about fueling the entrepreneurial ecosystem.

As co-director for the Entrepreneur Of The Year Greater Los Angeles program, Park is committed to recognizing, celebrating and connecting the innovators, creators and leaders who are the backbone of our economy. As a Korean American and first-generation college graduate, Park is also passionate about the power of education and opportunity for underserved students.



ROBIN H. PARK

*International Practice Leader, Tax Department
SingerLewak LLP*

Robin Park is a SingerLewak tax partner with over 18 years of experience providing international tax solutions. Park advises clients in all areas of international tax and provides inbound and outbound tax advisory services for publicly traded and privately held companies, private equity funds/groups, and high-net-worth individuals.

Before joining SingerLewak in November 2021, Park worked at several of the Big 4 and Global mid-tier CPA firms. He has vast experience working with clients in the following industries: aerospace & defense; apparel & retail; asset fund management & investment funds; biotechnology & life sciences; consumer products & manufacturing; entertainment; hi-technology; private equity and venture capitalist; social media; and real estate, including foreign-owned private REITs. He has been a guest speaker for BNA Bloomberg, the Council for International Taxation, the Financial Executive Institute, the Tax Executive Institute, SAG-AFTRA, as well as HSBC Bank's "Business Without Borders" seminars.



JAMES PARKS

*Managing Director
CBIZ, Inc.*

James (Jim) Parks is a managing director who leads the Los Angeles office of CBIZ and oversees the Family Office Practice. He has more than 40 years of diversified tax, business management, and litigation consulting experience with a variety of clients, including Fortune 500, small and medium-sized public, closely held companies, and high-net-worth individuals. He has testified or been deposed on a variety of proceedings, including federal and superior courts and arbitration, and has served as special accounting master to the California Superior Court on motion picture accounting matters.

Parks has served as a tax expert for the U.S. Department of Justice and has extensive experience as an expert witness in entertainment, marital dissolution, trust accounting and real estate-related legal proceedings; valuation of partnership interests in real estate partnerships; bankruptcy proceedings; creditor work-out plans; and bank credit negotiations.



CHRISTOPHER PASSMORE

*Partner-in-Charge, Encino Office
Withum*

Chris Passmore is known as a dynamic business leader, an innovative entrepreneur and an outstanding CPA. His accounting career has been extraordinary. Before joining Martini Partners as a senior accountant in 2006, he spent several years working with publicly and privately held businesses while at PricewaterhouseCoopers. He understands both the accounting firm and client side of the business, having served as a corporate controller for a publicly held manufacturing company. At Martini Partners, he progressed quickly through supervisory and management positions and became the firm's managing partner before age 40.

Earlier this year, Passmore led the firm through an exceptionally successful merger into a top 25 national accounting firm, and he currently serves as Withum's partner in charge of the firm's Encino Office. He combines traditional accounting excellence with first-rate client service, alternative business development initiatives and a compassionate management style.

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JILLIAN PHAN
Partner
Meloni Hribal Tratner LLP

Jillian Phan is the first female partner of Meloni Hribal Tratner LLP. She has worked hard to pave the way for others to follow. She has and continues to provide mentorship and guidance to young professionals. This includes monthly mentorship lunches, communication and business etiquette lunch-and-learn training, and Zoom Coffee Hour.

Phan is always available to listen and guide. This includes her support and help to other female professionals in balancing career and family life. She proves that diversity, equity, and inclusion existed within the organization before it became a buzz word. This is shown by the number of women-partners within our organization. Phan is always in search of ideas to share and implement within the firm because she strives to make the organization better than it was yesterday.



OR PIKARY
Senior Manager
Mazars USA LLP

Or Pikary has over ten years of industry experience and leads the Mazars Los Angeles office tax team. In just two years since joining Mazars as the first tax professional in the Los Angeles office, Pikary's efforts helped to quickly establish a formidable team of various backgrounds and expertise to effectively serve the complex tax and financial advisory needs of our diverse client base in California.

Pikary enjoys empowering clients in helping them define, prioritize, and achieve their financial goals through tax-optimized manners. He does so through the help of relevant service offerings of Mazars and through partnering with other key members of his clients' "personal board of directors." He is frequently sought after as a tax expert in the national finance media. A passionate advocate for advancing financial literacy, he volunteers his time with Junior Achievement of Southern California.



SCOTT PORTER
Partner
EY

Scott Porter is a partner in the EY Consulting practice. He has over 20 years of experience providing assurance, operational and technology consulting services to a broad range of global public and privately held companies. Porter primarily serves clients in the technology and media & entertainment sectors, focusing on filmed entertainment, digital media, video games and music publishing.

Porter has authored many industry studies, including the annual EY Gaming Study, that are regularly requested by many of EY's esteemed clients for the industry insights. He is EY's West Region's media & entertainment consulting leader and is the director for the Entrepreneur of the Year program in the Greater Los Angeles area, where he has worked with and helped many of LA's leading entrepreneurs and CEOs. Porter is a member of the Board of Directors and the chair of the Programs Committee for the Los Angeles World Affairs Council.

TOP 100

Accountants Award

LOS ANGELES BUSINESS JOURNAL

THANK YOU
for your continued
commitment to go
above and beyond
for our clients



Jeremy Dillard
Partner, Technical Standards
JDillard@SingerLewak.com



Suzie Doran
Partner, Assurance & Advisory
SDoran@SingerLewak.com

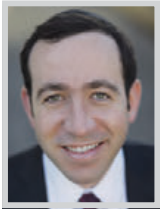


Robin H. Park
Partner, Tax Department
RPark@SingerLewak.com



SingerLewak.com
f t in y





ABRAHAM "AVI" REICHMAN
Partner/Owner
 Frankel Reichman & Rizzo, LLP

Avi Reichman is the gold standard of what a boss in accounting should be: compassionate, inspiring, knowledgeable, and the guiding force at Frankel Reichman & Rizzo, LLP. During one of the hardest times our country has experienced (COVID, civil unrest, etc.), Reichman has managed to see the firm grow and continued to foster a real sense of community within the office.

Reichman encourages growth and professional development. He pushes his team to get outside of their respective boxes, learn new things, and stay on top of accounting trends and new information. He is an exemplary demonstration of innovation, integrity, respect, and professionalism. He is often a guest speaker as an expert in the field of forensic accounting, where he shares his expertise with his peers so they can provide the same level of service that his clients experience.



LORI ROCK
Partner
 Marcum LLP

Lori Rock is the partner in charge of tax services for Marcum LLP's Los Angeles office. Rock made partner in September 2017 and has been a mentor and role model for young accounting professionals at the firm. She is a frequent presenter at Marcum's annual tax updates which are put on for clients and service providers. She is often called upon to speak on various tax issues and has become the go-to partner for clients and colleagues with complex questions.

A key to her success has been Rock's ability to balance a heavy workload and still find time to develop business and bring in major clients – all while raising two young children at home. Rock's success in her professional career while also balancing her personal life is a true inspiration for our younger female staff members and shows that it is possible to "have it all."



STEVES RODRIGUEZ
Partner / Founder
 Freemark Financial

Freemark Financial partner and founder Steves Rodriguez has built Freemark Financial into one of the most respected business management firms. Freemark Financial's growth is also a direct result of Rodriguez's ability as a CPA. He counts many of Los Angeles' most important entertainment companies and their executives as clients.

Rodriguez overcame many obstacles as he grew up in Los Angeles – the son of Colombian immigrants – but has never forgotten where he comes from. Rodriguez is a board member for META, a charity organization providing college scholarships to students of color in Los Angeles. His passion for his clients and his charitable endeavors are exceptional.



Congratulations Matt Barnet

for being named to the Los Angeles Business Journal's 2022 "Top 100 Accountants" list.

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**JOE RUST**

Chief Strategic Innovation Officer
Prager Metis CPAs

Joe Rust is the chief strategic innovation officer and managing partner for the Western Region at Prager Metis. He has been practicing accounting for over 35 years. As CSIO, Rust oversees and advises on all aspects of strategic focus, direction, and execution and encourages a culture of innovation. He works closely with his employees to implement new solutions to serve clients better and supports the firm's growing team.

Rust takes great pride in providing high-value service to his clients, including acting in a strategic planning role for his business management clients and advocating for his royalty and profit participation clients. Over several decades of experience coupled with technology, he and his team have created a unique process of recovering royalties and providing services to clients, which most often benefits the client enormously.

**RICK SCHENKEL**

CPA
Sobul Primes & Schenkel

Rick Schenkel started with the Sobul, Primes & Schenkel firm in 1981 when it was founded by Steve Sobul. He quickly elevated at the firm and became a shareholder in 1985, seven years after graduating from CSUN. During the late 1980s, Schenkel began developing a business management practice focusing on individuals in the entertainment industry. The business management department grew over the years and also branched out to provide the business management service to high net worth individuals who were not in the entertainment business.

Given that this type of service could easily translate to non-entertainment related individuals, it was Schenkel who pushed for what seemed to be an area that could be a great source of expansion. The concept worked and today the firm's business management department makes up roughly 50% of the revenue of the practice.

**THOMAS SCHULTE**

Partner
Armanino LLP

Tom Schulte has been a practicing CPA in Southern California for over 40 years. In 1997, he became managing partner of Los Angeles-based RBZ where he led a team that generated triple-digit growth. Less than two decades later, he and other leaders at the firm helped shape the deal that brought RBZ to Armanino, at the time a top 25 national public accounting firm (now 19th by revenue). As the firm's Southern California market leader, he helped oversee growth from one office in West LA to five throughout Los Angeles County (and a sixth in Orange County).

After specializing in not-for-profit work for most of his career (where he empowered more than 100 clients), Schulte transitioned to Armanino's Growth Office in 2022. Today, he's responsible for the firm's continued success in growing the Southern California business and charged with growing the firm's highly respected not-for-profit practice from coast-to-coast.

**Wendy On**

Making an Impact

Fineman West congratulates our Co-Managing Partner, Wendy On for being recognized among the Top 100 Accountants by the Los Angeles Business Journal.

Wendy makes a positive impact every day through her inspiring leadership, thoughtful insight, and dedication to the team, her clients and the profession.

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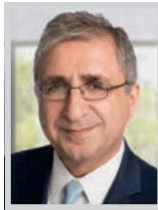
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MICKEY SEGAL
Managing Partner
 NKSFB

Mickey Segal is a founder of NKSFB and managing partner, building a firm that started in 1981 with three partners and an administrative assistant into the largest business management firm in the U.S. Segal has over 40 years of experience in accounting, tax and business management services, including providing the highest level of services to high-net worth clients; practice management; mergers and acquisitions; personnel management and development; financial plan review and implementation; structuring business entities; and more.

Segal graduated cum laude in accounting from California State Polytechnic University at Pomona. In 1997 he was inducted into its Accounting Hall of Fame and received the Distinguished Alumni Award from the university's business school. Segal is a CPA and member of the American Institute of Certified Public Accountants and California Society of Certified Public Accountants.



LEWIS SHARPSTONE
Founder
 Lewis Sharpstone & Co.

Lewis Sharpstone has successfully conducted over 1,500 nonprofit audits and served over 225 nonprofit organizations, large and small and in all sectors of the nonprofit community as their CPA. He has an incredibly positive reputation within the accounting profession and has developed strong relationships by always being helpful and having a great attitude. Sharpstone was the CalCPA chair from 2018-2019 and has played a large role within the Society.

Sharpstone has also been active in the community, serving on nonprofit boards and is currently serving on the board of the Entertainment Industry Foundation, whose major program is Stand Up to Cancer. He also is an adjunct professor at California State University, Long Beach as he is a strong supporter of building the pipeline for the profession. In addition, Sharpstone is a member of council with AICPA and serves on the Community Advisory Board at California State University, Northridge.



JING SHEN
Senior Manager
 CBIZ, Inc.

Jing Shen is a senior manager with CBIZ. She has nearly 20 years of experience providing tax services to her clients in a variety of industries, including manufacturing, real estate, wholesale distribution, fixed income portfolios management, professional services, and entertainment. Shen assists her clients with complex tax matters, including tax compliance, planning and consulting services to business partnerships, C Corporations and S Corporations as well as high-net-worth individuals.

Shen participates in CBIZ's Women Founders Network (WFN) events and has presented to WFN during the Female Founders Workshop most recently in June 2021. The workshop provided advice on legal, IP, and finance to female founders of early-stage startups. She also participates in many Asian-American networking events in the Los Angeles area to educate Asian investors and immigrants regarding the U.S. tax laws.

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Sasha Baluka, CPA & Partner

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MICHAEL SPINDLER

Senior Managing Director and Advisory Services LA Practice Leader
B. Riley

Michael Spindler is senior managing director and LA practice leader with B. Riley Advisory Services. He is a CPA and certified fraud examiner with approximately 40 years of experience in complex disputes including matters related to forensic accounting and business fraud investigations across a wide range of industries. His clients include law firms, corporations, individuals, government agencies and non-profit organizations.

Spindler has provided expert testimony in bench trials, jury trials, and arbitration proceedings, and has served as a court-appointed forensic accountant and as an accounting referee. He has provided Foreign Corrupt Practices Act investigations and training services in various countries around the world including China, Russia, India, and Saudi Arabia. Having conducted numerous high-profile investigations of public company financial statement fraud and other matters, Spindler has presented his findings to special committees and various government agencies on behalf of clients.



LESLIE STACKPOLE

Office Leader, Los Angeles
RSM US LLP

Leslie Stackpole, CPA, is a partner at RSM US LLP, and serves middle-market clients in a variety of industries including technology, health care, manufacturing and distribution, and real estate and construction. She was the office leader for RSM's Phoenix practice prior to serving as the leader of the firm's Los Angeles office of more than 350 employees.

Stackpole is a first-choice advisor who serves her clients by listening and bringing them the right resources to solve their business and tax needs. She drives growth and culture in the L.A. office and understands the importance of offering a diverse workforce to serve clients at the highest level. With 26 years of experience in public accounting, all of which were focused in the area of taxation, she also provides clients and prospects with the consulting and auditing resources to help serve their needs.



CRAIG SZABO

Owner/CPA
Szabo Accountancy Corp.

Craig Szabo has practiced accounting for over 40 years and has extensive experience in many industries. He is entrepreneurial and has assisted in the startup and launch of many successful companies. He has negotiated and resolved many complex business and tax matters for clients, and has been selected as an expert witness in litigation matters.

Szabo is 100% owner and founded his firm in 1995 and has been a practicing COA since 1976. He graduated from CSUN in 1974 and went to work for BDO Seidman, a national CPA firm and rose to the Audit manager level in 1984. He founded Szabo & Fox where he was managing partner until 1995 as his partner decided to focus on investment advisor services while Szabo's focus was tax and accounting services. He was drawn to accounting as it brings him the opportunity to work with all types of businesses and industries.

teamCFO and Carrie Hidding is proud to be among the Los Angeles Business Journal's Top 100 Accountants.

Congratulations to this year's inaugural class of 2022 Top 100 Accountants.



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EDWIN TAKAHASHI
CPA, MST
Kiyohara + Takahashi LLP

Edwin Takahashi has been working tirelessly in the past few years helping customers in the Japanese community through the pandemic. He has demonstrated extraordinary accounting skills/knowledge and genuine kindness/willingness to help not only high net worth clients but also less fortunate individuals/small entrepreneurs.

Kiyohara & Takahashi LLP, the firm Takahashi co-founded, has developed a niche market in franchise restaurant operations. Currently, the firm handles close to fifty different franchisees representing Jack in the Box, Del Taco, El Pollo Loco, Applebees Bar & Grill, Papa John's Pizza, Famous Dave's Barbeque, Woodgrill Buffet, Burger King, Ohana Hawaiian BBQ, Wendy's, Denny's and ARCO AM/PM. Takahashi and his team get involved with these franchisees as trusted advisors that bring services beyond the traditional accounting and tax services.



VAIBHAV TANDON
Senior Manager, Assurance
BPM

Vaibhav Tandon is passionate about empowering others to build a better future for themselves. As a senior manager in BPM's Assurance practice, he has formed a strong and cohesive team through recruiting, training and mentoring. He provides clients with value-added experience by building a collaborative partnership with them. With over a decade of experience, Tandon specializes in audit and business advisory services. He works with emerging and middle market companies in areas such as attestation, process improvement, technical GAAP, accounting implementation and procedural review assessments.

Tandon has developed expertise in a variety of industries including consumer, manufacturing, aerospace, nonprofit and employee benefit plans. Tandon also assists nonprofit organizations – combining his talent for business and audit issues with his desire to contribute to and support causes in the community. He works closely with business owners, CFOs and controllers to help them grow their businesses and assist with complex audit issues.



NATALIE TRONKINA
Partner
CohnReznick LLP

Leveraging valuable wisdom and experience from her time with several firms, Natalie Tronkina has spent the last eight years working for CohnReznick and is a partner and member of the firm's Transactional Advisory Services practice in Los Angeles. In this role, Tronkina works closely with PE firms helping them evaluate and navigate portfolio company acquisitions.

Tronkina has experience assisting client with engagements of various sizes and in multiple industries. Regardless of size or industry, she uncovers and identifies key matters for consideration and helps her clients negotiate accordingly. Tronkina has long-term relationships with private equity firms, investment bankers and business owners, who go back to her time and again with new due diligence projects. She has also been an advisor on many transactions during the past year. Her clients have provided feedback that she is available to support them at all hours of the day.

Weinberg & Company Congratulates Corey Fischer!



COREY FISCHER, CPA
Firm Managing Partner
Weinberg & Company, P.A.

Weinberg & Company is a leading international, full service CPA Firm serving clients throughout the United States, Canada and the Pacific Rim. We are most proud to serve small cap and emerging public companies which help drive and support the Southern California economy.

Congratulations Corey for being honored as a TOP 100 ACCOUNTANT by the Los Angeles Business Journal!

To learn more please visit www.weinbergla.com or call us at (310) 601-2200



GILBERT VASQUEZ
Managing Partner
 Vasquez + Company LLP

Gilbert R. Vasquez, CPA is founder and managing partner of Vasquez + Company LLP since its founding in 1981 and oversees the firm's direction, strategic planning, administration, marketing, and major account management. He has led successful practices in public accounting, auditing, taxation, and financial consulting for nearly five decades. He guided the firm's growth from a one-person consultancy into the largest Latino-owned CPA firm in California.

Vasquez was the first minority board member of the California Board of Accountancy, which is responsible for regulating more than 100,000 CPAs, and later served as president. He also is a former Chapter 7 bankruptcy trustee for the Central District of California. He was the founder and president of the Association of Latino Professionals in Finance and Accounting, which now has 90,000 members and 200 chapters; and a founding advisory board member of the International Society of Filipinos in Finance and Accounting.



PETER VELEZ
Inspections Specialist
 PCAOB

In college, Peter Velez was the founding member of the Cal State Long Beach ALPFA (Association of Latino Professionals For America) Chapter. Ever since graduating, he has been an advocate for the accounting community with a major focus on students while encouraging them to obtain their CPA. Today Velez, who is an inspections specialist at PCAOB, is also an active board member of the Los Angeles CalCPA Chapter and has played an active role in a number of events. This year, he helped lead the two-day Summer Leadership Program which assisted nearly 100 Sophomores throughout the LA area in learning more about the profession and how to obtain their CPA licenses.

Velez is also committed to the Los Angeles and Long Beach communities. He is active in attending events at his Alma Mater, CSULB, attending events both for the Beta Alpha Psi chapter as well as the ALPFA Chapter.



ANGIE VILLAPUDUA
Director of Accounting
 Anderson Holdings

Throughout her professional career at PwC, Nestle, The Wonderful Company and others, Angie Villapudua has always contributed significantly to process improvements and held leadership roles in process innovation initiatives. Villapudua also always leads her teams with her heart as its important to her to create a positive team dynamic where her employees feel comfortable to learn, grow, express themselves and take risks.

Outside of her day job, Villapudua is the treasurer of L.A Love & Leashes, a non-profit adoption center dedicated to finding forever homes for dogs and cats still living in Los Angeles city shelters. She has been associated with L.A Love & Leashes since 2017.

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— — — — —
 Pegi Matsuda
 Ernie and Kacie Haworth

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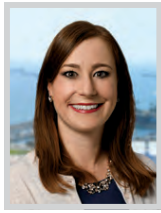
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CHRISTY WOODS

*Partner-in-Charge, Tax - Long Beach
Windes*

Christy Woods began her public accounting career in 2006 after graduating Cum Laude from The University of Arizona with a Bachelor of Science in Accounting. She joined Windes in 2011, earning her Master of Science in Taxation from Golden Gate University while working full-time. In 2018, Woods was promoted to partner in the firm's Tax & Accounting Services Department and is currently the partner-in-charge of tax and accounting operations for the firm's Long Beach headquarters. She is also the practice leader of the firm's robust real estate group.

Woods serves various clients in the real estate, construction, and professional services sectors and high-net-worth individuals. Her practice focus is tax planning, consulting for large, mid-size, and small businesses, as well as tax compliance for corporations, partnerships, and LLCs. She has extensive expertise with Opportunity Zone programs, 199A Rental Income Deduction, and cost segregation.



MICHELLE WROAN

*Los Angeles Office Managing Partner
KPMG LLP*

Michelle Wroan is the managing partner of KPMG's Los Angeles office and leads over 1,500 professionals in providing Audit, Tax, and Advisory services to KPMG's clients. She previously served as the national media industry leader for KPMG's Media practice. In addition, Wroan is an audit partner with a 30-year tenure at the firm, serving clients from the emerging growth stage to mature public companies. She is responsible for representing the firm in the marketplace, developing marketplace strategies, leading the growth and success of the firm in the greater Los Angeles region.

Wroan provides audit services for public and non-public companies, using industry expertise in the relevant accounting standards and regulations to deliver high quality audits and add value at every turn. She also worked in KPMG's Department of Professional Practice, which helps KPMG professionals and their clients address and resolve complex accounting, reporting, and SEC-related issues.



BOSCO YUEN

*Managing Director
Moss Adams*

Bosco Yuen has over 15 years of experience (including 12 years with a Big Four firm) providing in-depth expertise in SOC 1/2/3 readiness assessments and Type 1 and 2 attestation examinations, compliance and internal audits, SOX internal control assessments, and financial statement audits for clients in a number of industries, including technology, financial services, health care, and government agencies. He serves as a trusted business advisor to publicly traded entities, private businesses, and third-party administrators ranging in size from pre-IPO to multinational corporations.

Yuen specializes in SOC examinations, SOC readiness assessments, and SOX internal controls, including information technology with his CISA, CISSP, and Cybersecurity CSX certifications and business processes with his CPA, CIA, CCSA, and PMP certifications. He is also experienced in conducting external and internal audits, compliance audits, operational audits, ERP pre- and post-system implementation reviews, control rationalizations, system data conversions, cyber-incident analysis, and cybersecurity assessments.



GREG ZELENAY

*Managing Partner, Los Angeles
Baker Tilly*

As managing partner of Baker Tilly, Greg Zelenay leads the Los Angeles region for one of the fastest growing accounting firms in the country. His achievements include building one of the largest restaurant and franchisor practices on the west coast. He has been instrumental in managing the remote office environment, as a result of the pandemic, for over 200 employees. He's passionate about helping others and leads the Alternative Career Path initiative for the firm, working with outside organizations to develop career path frameworks for new CPAs.

Zelenay has developed programs that work with underserved communities and provide technical accounting training for individuals who are unable to afford university programs. Additionally, he leads the firm's Stewardship Week for the Los Angeles offices. Throughout his career, he has sat on several local non-profit boards.

CONGRATS TO THE Los Angeles Business Journal's TOP 100 ACCOUNTANTS 2022



ACCOUNTING ICON AWARD

JOSEPH "JOE" MAZZA

National Audit Growth Leader and Southwest Market Leader
RSM US LLP

As leader of RSM's Southwest region, Joe Mazza directs growth development and spearheads the firm's business initiatives. A member of the West Region Management Team, he also integrates firmwide business strategy with that of RSM's West Region offices, ensuring common objectives and mutual support with the offices under his supervision. Mazza is a past member of the Board of Directors of RSM and has over 30 years of diversified public and private accounting experience, serving both public and privately held middle-market companies.

Mazza has provided audit and management advisory services to clients in a wide range of industries, including consumer products, industrial manufacturing, e-commerce, technology, life sciences, medical device, media and communications. He has also worked with many public companies and has extensive knowledge of SEC reporting rules. He has led the audits of many public and private companies in Southern California.

A true icon in the accounting field, Mazza also provides guidance and leadership for the firm's culture, diversity and inclusion programs. He is an active mentor and ally for the firm's employee network groups, which bring together people with diverse experiences and similar interests. When RSM was recognized as "Team of the Year" at the Los Angeles Business Journal's 2021 Diversity, Inclusion + Equity Awards, Mazza accepted the award on behalf of the firm. "I am proud of our firm for contributing to our inclusive workplace and for championing inclusion in the community," said Mazza. "This is a great example of the importance we place on our CDI efforts at RSM and it is not going unnoticed in our communities."



COMMUNITY IMPACT AWARD

CHERYL CALHOUN

Managing Director
CBIZ, Inc.

Cheryl Calhoun, a managing director at CBIZ & MHM Los Angeles, brings more than 30 years of experience and expertise to her work. She champions the mission of organizations she supports by building strategic relationships and ensuring that the partnerships are in the best interest of each organization. She was recently named chair elect of the Board of the American Lung Association (ALA). Calhoun has worked with the ALA for more than 10 years, where she helped build the inaugural Local Leadership Board in Los Angeles. She then moved on to chair the Finance Committee of the California Charter, and then moved to the National Board as California's representative. She then served on the committee tasked with initiating, investigating, and executing the consolidation of the nine independent Charters of the ALA into one national organization. Since that consolidation, Calhoun has served on the Finance Committee, and served on and chaired the Audit Risk and Oversight Committee, culminating in her election to Chair of the Board.

In addition to her work with the ALA in Los Angeles, Calhoun has also been influential in maintaining the success of Dress for Success Worldwide-West (DFS) by serving as a founding member of its Advisory Council since 2010.

Throughout her career, Calhoun has been a true inspiration and has demonstrated a deep compassion for community organizations and helping them fulfill their missions. In addition to her involvement with ALA and DFS, her community involvement includes leadership roles with CalPrivate Bank Community, Women Founders Network, Minnie House, Team Heal, Urban Compass, and CBIZ Women's Advantage.



COMMUNITY IMPACT FIRM OF THE YEAR

KPMG LLP

For KPMG, community impact is more than just charitable giving and volunteering. Community impact is a critical part of the KPMG culture and how the firm lives out its values. KPMG's people work together, for better, each and every day to make a difference in their communities and create a lasting impact that is measurable, sustainable and transformational.

This year marked the firm's 125th anniversary, a significant milestone celebrating the firm's history and the impact KPMG has had on the world and the many communities it serves. On August 2nd, more than 500 of KPMG's team from the Los Angeles office came together for Community Impact Day to support the community where they live and work. The enthusiastic and philanthropic KPMG employees teamed up with six organizations, including the Los Angeles Regional Food Bank, Boys & Girls Clubs of Metro Los Angeles, Heal the Bay, KPMG's Family for Literacy, Operation Gratitude and the YMCA of Metropolitan Los Angeles. Ultimately, the team contributed over 1000 volunteer hours to the Los Angeles community and its benevolent organizations.

In addition to Community Impact Day, KPMG enables its partners and professionals to give back to their communities in a meaningful way throughout the year. This year, the firm donated 1000 books to the Los Angeles Unified School District, contributed over \$550,000 to local charities, and awarded 15 community impact grants.

DIVERSITY, EQUITY + INCLUSION FOCUSED FIRM OF THE YEAR

GHJ

GHJ believes diversity is both its legacy and future. The firm embraced its diverse workforce long before diversity, equity, inclusion and accessibility (DEIA) initiatives entered the conversation.

The focus of GHJ's diversity efforts is twofold. First, to ensure that the workplace reflects the rich diversity of the people in the communities GHJ serves. Second, to enable groups of people underrepresented in the accounting industry to thrive at GHJ as well as in the profession as a whole.

Knowing that a diversity of perspectives and voices is necessary for any truly great enterprise, GHJ aims to create a welcoming and inclusive environment for all current and future members of the firm.

Together, GHJ's team continues to build an inclusive culture that encourages, supports and celebrates the diverse voices of its employees. It fuels the firm's innovation and connects them closer to the clients and the communities they serve.

GHJ currently has three employee-led cohorts that focus on empowering women, BIPOC and working parents. Each cohort is led by a group of employees at all levels. Cohorts meet regularly to discuss common challenges or opportunities. They also build programming based around building understanding and camaraderie. This includes guest speakers, group activities and community events. In addition to providing a voice for underrepresented voices, these cohorts also contribute to a culture of allyship.

In addition, GHJ requires all employees to participate in unconscious bias training once per year. This training allows the staff to look deeper at any unrealized biases and learn solutions on how to change behavior.



MOST INNOVATIVE FIRM OF THE YEAR

ARMANINO

Innovation is in Armanino's stated purpose. Essentially, it is part of the firm's DNA. Armanino is proud to be on the leading edge of innovation when it comes to creating and using tools that drive impact for clients and empower staff and partners to take the profession to the next level. It is this innovation that drove the firm from having one office with 170 people in Los Angeles in 2015 to today having five in Los Angeles County and one in Orange County with nearly 500 staff and partners.

Armanino was once of the first to create a digital assets specialty, and was the first to provide real-time attestation of digital assets providing an unmatched level of transparency for users of cryptocurrencies. The firm has also made significant investments in robotic process automation (RPA) and artificial intelligence. Through RPA, Armanino can automate repetitive digital processes like data migration, employee onboarding or even expense management freeing up precious people resources and reducing errors from manual data entry.

Armanino brings these concepts to life for clients through DataVue. Its capabilities are driven by specialists who bring a deep level of expertise to the process. Strategists, customer experience evangelists, data scientists, transformation specialists and risk and privacy experts come together to illuminate a big-picture understanding of business goals and examine what achievement looks like. The end result is an engagement that can touch everything from data & analytics and actionable reporting to world-class cybersecurity standards and client experience including virtual assistants and RPA.

LOS ANGELES BUSINESS JOURNAL

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CSUN VITA Clinic Receives Number One National Ranking

By RAFAEL EFRAT

The David Nazarian College of Business & Economics is widely known as the home for being one of the first Volunteer Income Tax Assistance program nationwide. Having recently celebrated its 50th anniversary, the CSUN VITA Clinic was ranked as the number one VITA site nationally (out of 6,600 VITA sites) earlier this year, having furnished over 7,300 low-income taxpayers with free tax preparation services.

Powered with over 230 student volunteers, the CSUN VITA Clinic has far surpassed the results from the previous year by over 18%. From Jan. 23 through April 18, dedicated volunteers were available six days per week and up to 12 hours per day. As a team, the CSUN student volunteers saved local residents an estimated \$1.3 in tax preparation fees, brought over \$8.8 million in federal and state refunds back into our community, and helped workers claim more than 2.6 million in federal and state earned income tax credits, thereby empowering people to move out of poverty.

In her message to the VITA student volunteers, president Erika D. Beck recently stated, “CSUN proudly serves as an intellectual and social resource to our communities, with a transformative impact on our region and the entire state of California. Few programs embody that purpose more clearly than CSUN VITA.”

She added, “CSUN VITA is a brilliant example of how higher education and a university degree have the power to not only change individual lives, but to transform entire family trees and impact the world beyond our campus. I look forward to seeing our Matador students, faculty and community partners continue working to create a brighter and more equitable future through this vital service.”

The growth of the CSUN VITA Clinic last year was not without a challenge.

“The challenges brought on by the COVID-19 pandemic tested us in ways we never imagined,” said dean Chandra Subramaniam. “The CSUN VITA Clinic was forced to stop providing face-to-face tax preparation services, but they did not relent and quickly transitioned to an IRS-approved virtual model to accommodate the many low-income taxpayers that needed their assistance. The clinic returned in full force this year, operating both in person and remotely, depending on the taxpayer’s needs. This dual modality allowed student volunteers to provide low-income taxpayers with access to their services seven days per week throughout the entire tax season.”

Our success is dependent on the continued dedication and commitment by our amazing student volunteers. Without their help, we would not have been able to make the difference we have able to accomplish over the past few years.

Professor Lucy Nalbandian, who conducts the training for the students each year, added, “Our student volunteers went above and beyond their duties to ensure taxpayers were serviced professionally and that they felt comfortable during the process. Our students demonstrated efficacy, technical knowledge, and most importantly, patience and kindness

with the taxpayers during a challenging time for everyone. The vigor of the VITA leadership staff continues to amaze me every year.”

Most importantly, however, we owe our success to the continued support we have received from our donors and supporters, whose gifts are vital to the success of the CSUN VITA Clinic, including the \$750,000 VITA endowment created several years ago by Harvey and Harriet Bookstein. Through contributions from that endowment, the CSUN VITA Clinic has been able to continue to expand and provide greater education and assistance to its volunteers and taxpaying clients.

This year, Wells Fargo has awarded CSUN VITA Clinic a two-year \$200,000 grant to help expand the university’s income tax preparation assistance program by enabling the clinic to operate year-round and also help the CSU5+ Initiative – comprised of other CSUs and community colleges – develop and grow their VITA operations. Finally, the grant will support CSUN VITA Clinic’s financial coaching services in the community.

“Wells Fargo is proud to support CSUN’s VITA Clinic,” said Jack Olree, Wells Fargo Vice President for the Southern California Social Impact group. “We are pleased that through our donation we will be able to provide assistance to local residents with no cost tax services and financial advice.”

Rafael Efrat is the Bookstein chair in taxation and a professor with the Department of Accounting at the David Nazarian College of Business and Economics, California State University, Northridge.

Learn more about CSUN’s VITA clinic at csun.edu/bookstein-institute/csun-vita-clinic.





The Next Generation of Accounting Professionals: Attracting & Retaining Gen Z

By PAUL ROSENKRANZ

The next generation of accountants is Generation Z and they're different in many ways from their predecessors – Baby Boomers, Millennials and Gen Xers. As the Baby Boomer generation of finance professionals retires and accounting firms and CFOs look to broaden their teams amidst a talent shortage, embracing this new generation of young professionals — born from 1997 to 2012 — is a way to introduce fresh perspectives.

Just as millennials stepped into the business world in the middle of a recession, Gen Z faces a challenge in finding career footing alongside the coronavirus and the popularity by many employees of a remote workforce. However, Gen Z and millennials are not two sides of the same coin.

Unlike their older counterparts, this new generation of employees questions the outdated way of doing things and forges their own path, especially regarding office politics and work hours. Gen Z workers want their voices heard and to challenge the status quo. For instance, an accountant's use of the common phrase in preparing a workpaper "same as last year" does not fly with Gen Z workers.

As many of these older Gen Z employees seek careers in accounting, CFOs should study their desires and the benefits they bring to the business world. By understanding the needs and aspirations of this emerging employee pool, CFOs can tap into their vast potential and help their companies stay relevant.

UNLOCKING GEN Z'S FINGERPRINT

As the U.S. population becomes more diverse, Gen Z is leading the way. It is the most ethnically and racially diverse generation in history.

They represent a generation entirely consisting of digital natives — most can't remember a life without social media, and all of them have never known the world without the internet.

However, Gen Z is coming of age during a profound socioeconomic upheaval. After watching their parents face financial challenges during the Great Recession and now facing a possible new recession, they take a more critical eye to a prospective employer's behavior than their predecessors.

As a generation of changemakers, Gen Z is passionate about causes they believe in and unafraid to speak up for what they believe is right. They care deeply about their mental

health and well-being and are not afraid to stray from traditional workplace norms to prioritize these aspects of their lives.

WHAT DOES A GEN Z EMPLOYEE WANT?

For Gen Z, the ping pong table can stay in the storage room; office perks have taken a backseat to companies that support work-life balance and apply flexibility to the nine-to-five mentality. Valuing the freedom to shift the places they live and work, they often seek positions where flexibility will allow them to work remotely.

They're also seeking organizations with a social conscience — those committed to making a positive difference in the world. In other words, they don't just want a job; they want a purpose.

Studies are already showing that many Gen Z adults think that accounting could offer that purpose, with more than one-fifth already committed to pursuing a career in accountancy, according to the International Federation of Accountants.

In addition to stability, Gen Z is an ambitious group craving fast career progression, a diverse workplace, and stability.

HOW TO WELCOME A GEN Z WORKFORCE

As this new wave of accountants sets their sights on the C-Suite, it's time for accounting firms and CFOs to embrace this new generation of workers. And they can take that first step by strengthening the company culture.

Company leadership should encourage open communication, embrace diversity and give employees the freedom to experiment and take risks. These philosophies may be a challenge for baby boomers who remain in senior executive roles to accept, but failure to do so will exacerbate the challenge for a firm to find and retain qualified employees in today's very tight labor pool.

Other suggestions for working with Gen Z include:

- Tap into their technological know-how
- Boost work-life balance
- Prioritize well-being
- Promote diversity, equity and inclusion
- Show the bigger picture



Paul Rosenkranz is a managing director at CBIZ & MHM. Learn more at CBIZ.com.

The Connection Between CEOs' Sports Hobbies and Their Approach to Tax Risk

CEOs that prefer risky sports are also more likely to take a risky approach to tax planning, according to a recent study published by the American Association of Accounting.

"CEOs can set the tone of a company's tax planning decisions, and many stakeholders are interested in the extent to which CEOs are willing to expose their companies to increased risk," said Shuqing Luo, co-author of the study and an associate professor of accounting at the University of Hong Kong.

"Evidence in the psychology literature indicates that sports hobbies reflect the personal risk preferences of the participants. We wanted to examine how a CEO's personal risk preferences, as reflected in the sports they enjoy, are also reflected in the tax planning of that CEO's company."

To that end, the researchers collected data on 732 CEOs of U.S. companies. The researchers had self-reported data on sports hobbies from the CEOs, and used nationwide sports injury rates to assess each sport's risk level. For example, windsurfing and motor sports were relatively riskier, while jogging and boating presented much lower levels of risk.

The researchers used four measures to assess the extent to which each CEO's company was aggressive in tax planning, including the amount of tax each company paid relative to its profit and whether the companies set up tax shelters.

The researchers conducted a series of tests to determine whether there was any relationship between the sports and tax planning data.

"We found that firms managed by CEOs with riskier sports hobbies were more aggressive in their tax planning," Luo said.

"This association was particularly pronounced for CEOs who had greater financial incentives and greater decision-making power," said Lirong Shi, co-author of the study and an assistant professor of accounting at University of Nottingham Ningbo.

The researchers note that the finding is valuable for a wide array of business stakeholders.

"For example, if you're a board member, and you're hiring a CEO, it can be difficult to get a candid assessment of a candidate's risk preferences," Luo said. "Our work suggests that looking at a candidate's sports preferences can provide some insight into the candidate's risk preferences. Similarly, investors, analysts, bankers, and others may be interested in having an additional means of assessing the risk preferences of a company's top executives."

"There are also applications for the accounting community in particular," Luo said.



"For example, this may be a valuable tool for auditors when assessing a client's risk profile."

The paper, "CEO Sports Hobby and Firms' Tax Aggressiveness," is published in the Journal of the American Taxation Association. Additional co-authors on the paper are Terry Shevlin, a professor of accounting at the University of California, Irvine; and Aimee Shih of the National University of Singapore.

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