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How to Become a Certified Public Accountant in New York State

With a degree in accounting, you don't just learn a business—you learn the business world. With a CPA license, you will open doors of opportunity.

The accounting profession includes jobs at certified public accounting firms, providing such services as auditing and accounting, tax, personal financial planning, and management consulting for diverse clients—individuals and businesses, from the biggest conglomerates to the smallest start-up companies.

You could work for the state or federal government, on Wall Street, at an agency for the homeless, or for a rock-and-roll band touring the world. Or you could teach.

Here's what you need to do to take the first steps toward becoming a Certified Public Accountant (CPA) in New York State.

What Is The Difference Between An Accountant And A CPA?

All CPAs are accountants, but all accountants are not CPAs. CPAs are distinguished from other accountants by stringent state licensing requirements, including education, an examination, and experience. CPAs are also required to take Continuing Professional Educational (CPE) courses to keep current on all facets of CPA services. They must adhere to a strict code of professional ethics that the public recognizes and respects highly. CPAs are among the most extensively trained and experienced tax advisers. Only accountants who are CPAs are part of a licensed profession that provides one with a sense of pride and prestige and gives recognition to one's achievements.

What Are The Education Requirements?

To fulfill the education requirement for a Certified Public Accountant license, you must complete:

- An accounting program approved by the New York State Education Department (SED) as licensure-qualifying; or



- A program determined by the SED to be equivalent to a registered program; or
- 15 years of public accounting experience acceptable to the State Board for Public Accountancy.

For a listing of current licensure qualifying programs, see the New York State Education Department's Inventory of Registered Programs (<http://www.nysed.gov/heds/irpsl1.html>). Please note: If your program is not listed, contact your school to determine if it is a New York State licensure-qualifying program.

The curriculum requirements can be met by courses at the undergraduate or graduate level, or by any combination of the two. You must have an overall average in

the accounting subjects of "C" or better at the undergraduate level, and "B" or better at the graduate level. Courses in federal taxation, professional auditing, and advanced financial accounting must be taken at the upper-division level (in the third or fourth year of an undergraduate program), or in a higher-degree program. All prerequisite accounting courses must be completed before these courses are attempted.

WHAT IS THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS?

The New York State Society of Certified Public Accountants (NYSSCPA) is a membership-based organization formed to protect the interests of its members and the general public, with respect to the practice of accountancy, and to help



accounting professionals succeed in their careers. That is our bottom line. For more information, visit www.nysscpa.org, or call 1-800-NYSSCPA. Our address is 3 Park Avenue, New York, New York 10016-5991.

Who Is Eligible For Membership?

Membership in the Society is open to all CPAs in the United States. In addition, Associate Membership is available for undergraduate students, college graduates pursuing a CPA license, college professors teaching accounting, professionals working in CPA firms, and any person holding a license recognized by the International Federation of Accountants outside the United States.

Members enjoy:

Opportunities to Network: Obtain access to hundreds of accounting professionals through participation in any of 16 local NYSSCPA chapters across New York State. More than 60 statewide committees provide similar access to the best and the brightest.

The CPA Journal: Rated the most popular service by our members! The only peer-reviewed magazine for and by Certified Public Accountants. That means you will get practical advice from working professionals like yourself. In some CPA firms, this magazine is required reading.

The Trusted Professional: The Society's newspaper will provide you with timely Society and accounting news, written in to-the-point prose.

Discounted Professional Education: The educational arm of the Society, the Foundation for Accounting Education (FAE), provides year-round seminars and conferences to meet your needs for quality continuing professional education. Best of all, these programs are available to NYSSCPA members at a discount.

Technical Assistance and Know-how: Accounting is a complex and diverse discipline. The Society is a valuable resource for accounting, auditing, and tax questions or problems. Members can call NYSSCPA staff directly for tax assistance.

Online 24/7: The Society is online at www.nysscpa.org. You can access virtually all of our services via the Web at your

convenience. You can review and register for courses, check the latest accounting news, and review your personalized, secure Webpage that tracks any CPE credits taken with FAE.

Group Benefits: We offer quality liability insurance, credit cards, and other group benefits that can extend to your business and family. Many of these programs take advantage of group discounts obtainable only via membership in the Society.

Political Advocacy: Our 30,000 members mean our voice—and yours—will be heard in Congress and the state legislature. You can also get involved with the Society's own Political Action Committee, (CPAPAC).

Career Opportunities in the Accounting Profession (COAP)

COAP is a 3-to-5-day summer program that is held at several college campuses across New York State. The program is an important component of the New York State Society of CPAs' efforts to recruit young people into the CPA profession. Founded in 1987, COAP recruits high school juniors from public and private schools in New York. Recruitment for COAP is focused on minority groups historically underrepresented in the CPA profession.

COAP programs were operating in 10 locations in 2008, including Hofstra University, Long Island University, Pace University, Westchester Community College, SUNY New Paltz, SUNY Brockport, SUNY Albany, SUNY Buffalo, St. John's University, and Le Moyne College.

By attending courses on campus and interacting with other students who share similar interests, COAP provides an invaluable preview of college life. COAP also encourages you to think beyond college and learn about the business world. Sessions in accounting, financial analysis, and computers are all part of the COAPSM curriculum. Also, you'll learn directly from the experts, since all sessions are taught by CPAs and other business professionals who have firsthand experience and knowledge.

For more information about NYSSCPA, call 1-800-NYSSCPA or visit www.nysscpa.org. For more information about COAP, email us at coap@nysscpa.org or visit our web link www.coap.us

Accounting a Career of Your Dream

This special edition of **New Accountant** includes four distinguished and influential people in the accounting profession and they all work in New York State.

Although these four individuals do not know one another, they have more in common than just a profession. For starters, they all work in companies that are well known globally, and they all have worked hard to rise to the prestigious title of CFO. These companies are Major League Baseball, the New York Times Company, the New York Knicks, New York Rangers and Island Def Jam Records. As remarkable as this all sounds, these individuals are all young and haven't reached the highest pinnacle of their careers yet!

There was a time when these successful men were sitting at a school desk fantasizing about their dream job, only to be startled by the 3 o'clock bell. Accounting has given them the opportunity to make their dreams a reality—from working with artists whom we all admire, like Jay-Z and Rihanna, to being an influence on a future basketball player trade.

Who would have thought that part of your job requirements might be to sit in one of the 30 baseball stadiums across the United States, watching a game? Or to be a part of a newspaper like the New York Times, that is read all around the world.

By majoring in accounting in college you open up the window to success, these gentlemen once dreamed of their dream job. You can also have the that opportunity and reach unimaginable success.

New York Times CFO Guides Paper Through Troubled Economy in Digital Era

That the news industry is in a state of severe transition right now is a fact known to just about everyone. Few, however, know it as well, or in as much detail, as James M. Follo, the senior vice president and chief financial officer of the New York Times Company. By Chris Gaetano, Trusted Professional Staff

The company, under pressure from both the global financial crisis and the digital revolution, faces significant challenges as it, like all media outlets, adjusts to shifting business models and declining ad revenues.

As he helms the finances of the venerable publication, though, Follo said he is confident that these challenges can be met and eventually overcome, citing the many ways that the Times has adapted over the past few years. Doing so, he said, can even be “fun.”

“We are the largest newspaper Web site, bar none. Our company, as a whole, is measured by millions of visitors—it is the 10th largest on the Internet, as far as traffic goes. . . . I think our Web site is second to none, from a news perspective; very profitable,” said Follo, also mentioning burgeoning relationships with electronic readers like the Amazon Kindle. “I think it drives a lot of revenues in a way no other newspaper company has been able to replicate.”

Even as the web business continues to grow, though, Follo predicts that the print edition will be “here for many, many years,” and while electronic delivery will become a bigger part of the company, the print product, which he noted is still profitable, will continue.

Follo, a native New Yorker, raised in Queens and residing in Long Island, grew up reading the New York Times, as well as a number of other papers, saying he was, and still is, “a newspaper junkie.” Being a big consumer of not only newspapers but pretty much anything he can get his hands on about business and the economy not only keep him motivated but help him stay ahead of the curve and determine where the business needs to go.

“I think to be good at this job, you have to be pretty well read,” he said. “I do spend a lot of time reading, not just newspapers but anything I can. . . . You have to understand what’s happening not just in our industry but our world because it ultimately affects how we consume products.”

While he didn’t start out wanting to enter



the accounting profession—he had intended on an engineering major at State University of New York in New Paltz—he found that he had an affinity for the work and, after graduating, spent 10 years at Grant Thornton. He eventually left his post as senior audit manager to work as a CFO in a publishing company and, then, Martha Stewart Living. He began working for the Times in 2007, where he has since overseen the finances of the entire media group which includes the Times as well as the Boston Globe and dozens of other publications.

“I’ve been a reader my entire life, so it’s fun to work for a company whose product you’ve used your entire life,” said Follo.

As a CPA, Follo stays up-to-date on technical issues, and much of his work is focused on management and corporate communications.

“Accounting is the language of business,” he said. “So, I think that background has been really useful.”

When asked to describe a typical day for him, he smiled. “The typical day is never typical,” said Follo.

What he does from day to day, he said, is determined very much by the time of the year as well as state of the industry. Right now, he said, the department is heavily into budget

season, a time for strategic planning that tends to take place in September and October. Earlier in the year, he was much more focused on the financing side of the business, “given all the trauma in the credit markets.” The department spends a lot of time discussing earnings, drafting speeches and press releases, concentrating on cost control and cost reductions, and analyzing quarterly results. He pointed out that “it’s pretty wide-ranging.”

“You never get to go home before six,” he said. “This is not a nine-to-five job. I don’t think you can be successful being worried about getting out of here at five, six o’clock. My view is that you’re here until you’re done and you come in the next day and do it again.”

When asked to recall some of the highlights of his job, Follo became modest, noting that the real highlight is in making sure wherever he works is meaningfully impacted by what he does.

“It’s a good experience. It’s challenging. You can always go back and look at specific transactions and say we did a good job, but I think it’s [broader], in that, increasing financial management and improving the business is, to me, even more rewarding,” said Follo, who did, when pressed, confirm that he helped the Times refinance about a half a billion dollars in debt “in a credit market that was largely shut down.”

He pointed out, too, that as well as he has done things, he couldn’t do it alone, and credited his current and previous staffs.

“Working with really smart people has been a fun part of my job,” Follo said. “You’re only as good as the people that work for you, and I have been pretty fortunate to work with some really good people here and in my past. I think I have a good eye for talent and seeing people progress and do well and working with good, smart people has always been something I’ve enjoyed. That has been the highlight of my professional life.”

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From CPA to the NBA: John Cudmore

Like most CPA's desks, John Cudmore's workspace hosts strata of paperwork, the peaks and valleys of which resemble the skyline of the city in which he works. But Cudmore is not just any CPA. **By Melissa Hoffman Lajara, Trusted Professional Staff**

He is the senior vice president for finance for Madison Square Garden (MSG), which means he handles the financials of a few of the sports world's most well-known teams, including the New York Knicks and the New York Rangers.

A lifelong sports fan, you may think Cudmore, 41, had this office in Madison Square Garden in his sights since childhood. But even as a college sophomore, he was on the fence career-wise.

"All I knew is I wanted to be in the business world," he said. "And working with numbers through being a CPA seemed like a good avenue into the business world."

It was. Soon after, Cudmore earned his CPA license. Like many young licensees, he got his start in public accounting, joining PricewaterhouseCoopers in Buffalo.

But even then, he saw public accounting as a stepping-stone to some greater, if undefined, goal.

"I felt like I wasn't going to be in the public accounting world forever," Cudmore said, "[But] while doing it, I learned a ton about various industries."

Cudmore parlayed that knowledge into his first industry accounting gig, which was also his first foray into the sports world: Vice president of finance for the upstate ice hockey team, the Buffalo Sabres.

For Cudmore, that was a dream job. "They were my idols growing up," he said. "That's my hometown team. You could say it doesn't get better than that."

But it did.

The next job Cudmore took was with MSG, which put him on the management team for the Knicks and the Rangers, as well as for the WNBA's Liberty basketball team and the Hartford Wolf Pack, an American Hockey League team owned by MSG. He's now been working with MSG for 11 years.

As MSG's senior vice president for finance, Cudmore reports directly to the president of MSG Sports and handles all accounting, financial reporting and strategic planning for



those teams, as well as for other sporting events held at the arena in Midtown Manhattan. He also gets to meet more of his idols at the coolest of parties.

"[Wayne Gretsky's] last game, it was played here on April 18, 1999," Cudmore recalled. "Afterward, we had a V.I.P. party at Windows on the World. It was the last time I was in the World Trade Center. He was my favorite player of all time. And then here I am, in this role, at his last game, and then at this event in this special place. It was a magical night."

As a financial officer, Cudmore is also exposed to player contracts but he chose to stay mum on Internet buzz that LeBron James, the Cleveland Cavaliers star forward, was possibly joining the Knicks as a free agent.

He was more candid about the effects of the economic recession on the enterprise. "People, when using their disposable income, will spend it on the teams they love and follow," Cudmore said. "They're coming to as many games as before. The corporate sponsorships and suites—that's where it's more challenging."

He said he expects this segment to return

to its previous prosperity as the economy recovers.

But he knows how lucky he is—not every student can make it to top management for such a large enterprise. He said he sees two routes a student can take to reach the same goal.

One is to be a "star," he said, beginning in an entry-level position but quickly rising up the ladder via talent alone. The other way—his way—is to "get training somewhere else and then you've built up experience. Then you can work anywhere, applying that sound knowledge of business."

A little luck, he said, is also necessary, no matter what path a student takes.

"But I'm just a kid from Buffalo who went to school in Buffalo and became a CPA," Cudmore said. "Now I'm on the senior management team for the New York Knicks."

A dream job doesn't have to be just a dream. "You can get there," Cudmore said.

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Joe Borrino: A CPA Career with a Soundtrack

When you think of accounting, Jay-Z probably isn't the first person to come to mind. But for one CPA in New York City, the prolific rapper and former CEO of Def Jam Records is a big part of his life. By Melissa Hoffman Lajara, Trusted Professional Staff

So are Mariah Carey, Rihanna, Fall Out Boy, The Killers, Method Man and Kanye West, just to name a few.

As chief financial officer for Island Def Jam Music Group, one of the world's largest music labels, Joseph Borrino found out how far an accounting degree can go.

In his high school years, though, Borrino was an avid sports fan with a talent for crunching numbers. A lifelong career in music wasn't exactly what he expected. But 16 years ago, after reading an ad in the New York Times seeking an accountant for a "large entertainment company," Borrino went to what was then PolyGram for the interview that would change his life and cement a career in accounting.

After getting the job, Borrino's climb up the executive ladder was relatively quick. This is how it went: PolyGram bought Def Jam Records, which is how Borrino wound up in hip-hop. Universal ended up buying PolyGram and merged the Island and Def Jam labels.

As CFO, Borrino reviews financial reports on a monthly basis. He also spends a lot of time sitting with other department heads to determine how to launch a particular artist: discussing how much to invest; promotion and publicity budgets; working with the sales department to forecast record sales; and working with business and legal affairs on artist contracts.

"We're constantly doing financial analysis," he said.

His label's tendency to sign hip-hop and rap artists has also broadened Borrino's musical horizons.

"I listen to everything at least once," he said.

Borrino wasn't yet out of high school when he realized he wanted to become an accountant. His path was clear: He took bookkeeping classes in high school, majored in accounting and graduated from St. John's



University, and then began studying hard for the CPA exam, he said.

"I was so driven, I probably did every [practice] question [from] the last 10 years," he said.

Then, a setback when Borrino began taking the four-part CPA exam: "I took two parts and failed both of them," he said.

But Borrino was undeterred. Four attempts later, he had his CPA license and immediately began working in a public accounting firm.

"The experience was second to none," he said. "I got a vast amount of knowledge. You're very green, but they know your level of experience. The mentoring is unbelievable."

He also got a chance to take a look into accounting's many possible paths. "I didn't know what industry I wanted to be in," he said.

After three years and an appointment to the position of senior accountant at the firm, he began thinking about a change of pace. "You

get antsy," he said.

He saw the Times job ad, and the rest is (music) history.

"Having worked in [a] public accounting [firm], I think I'm fortunate to work with musicians and stars," Borrino said. "It's been a great experience. It keeps you young."

For the young people in his life—namely daughters Alexis, 11, and Danielle, 8, and son Joseph, 5—dad's job is a constant source of excitement.

"They get a kick out of going to concerts, identifying people they like and asking if I know them," he said.

For Borrino, though, "the most exciting thing is seeing an artist come in as a normal person, like us, and see them walk out as a star," he said. "Seeing that develop, it's like, wow."

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LIFE AS A CPA: Career Opportunities



I have been a certified public accountant (CPA) for 27 years. But in high school, I had no clue of what accounting was or what a CPA did. You did not routinely see CPAs on television and when you did, the accountant was a one-dimensional character whose purpose was vague except that he or she worked with numbers. By J. Michael Kirkland, Director - Finance Accounting Policy and Advisory Group, Deutsche Bank AG, New York, NY.

It was not until my senior year, when I took a bookkeeping course to meet my class requirements, that I became aware of accounting as a career choice. I did very well in the class and my teacher suggested that I consider becoming a CPA. “What is a CPA?” I asked him. He told me, and now I’m going to tell you because his answer made my career path clear and it may do the same for you.

Why do I love being a CPA? I enjoy my work not because of fame or fortune—of which I have neither. I do it because accounting has allowed me to provide a good standard of living for my family, meet high-caliber individuals in all fields, make lifelong friends and—one perk people sometimes forget to mention—as a certified public accountant, I have the opportunity to travel all over the world. I’ve been to numerous states in the U.S., most of Europe and as far as Australia, China, Hong Kong, Russia, Senegal, and the list goes on. That’s because I traveled to these places as part of my job, or because my job afforded me the opportunity to travel to far-off locales on vacation.

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Life as a CPA

Many people think that accountants are very shy people that sit in front of a computer all day and look at spreadsheets. While we do review our fair share of spreadsheets, and numbers can be our best friends—especially when they point to problems—accountants cannot be shy. When you're a CPA you learn very quickly that in order to get anywhere or get anything done, you need to have an aggressive attitude in the pursuit of the facts. Accordingly, you will have to develop techniques to get them.

So what is like being a CPA? It can be at times long hours, continuous studying, deadlines, eating on the run, long hotel stays, frustration, difficult decisions, troublesome work colleagues, subordinates and clients and time away from your family. And in these turbulent times—job losses.

Now saying all that, what is so good about being a CPA? Well, for me, I am a professional, dedicated to the highest level of performance. I am passionate about solving accounting problems in order to assist colleagues or clients obtain their goals. And any job worth doing is worth doing right, right? This means dedication to the CPA profession. This will mean all the things I mentioned above and probably even more. But I believe the rewards overwhelmingly outweigh all the challenges.

Being a CPA has helped me succeed in life. I quickly understood that one of the keys to career success was to be outspoken and have a “bulldog”-type attitude. Always seeking to understand the entire situation or transaction and applying not only my accounting knowledge and skills, but also my gut feelings (i.e. Does what I'm hearing/reading/seeing make sense?).

Career Opportunities

The economy is in pretty bad shape right now, but as the markets rebound and the economy improves, job opportunities will certainly increase in

all industries—public, private and non profit. An improved economy, along with stricter governmental regulations, continued globalization and changes in accounting standards mean at least one thing—accounting jobs. And if you do decide to become an accountant, take my advice, become a CPA. Passing the CPA exam will give you instant credibility and doors will open for you that would otherwise be shut. Passing the CPA examination was one of the proudest days of my life. I am proud to be a CPA.

Below is a list of what I have learned and continue to learn as a CPA:

- Think outside the box. Be able to understand and explain your findings and how they relate to the product and business.
- Have a strong work ethic and be able to multitask. Have a sense of urgency about your tasks and stick-to-itiveness! Perform ethically, efficiently and effectively.
- Don't be afraid to ask questions and more questions until you fully understand the situation or transaction.
- If something sounds too good to be true, it generally is not true. Always question, do not blindly accept ANY information given to you.
- Seek the advice of people you admire. Volunteer in professional organizations (e.g. NYSSCPA committees and chapters).
- Read! Stay current and aware of new technology. For example, connect and network through the Web and stay on top of recent accounting developments (International Financial Reporting Standards and U.S. GAAP).
- Time management. Develop the knowledge to accurately gauge how long a task will take to complete. Learn who has what information or skill which will allow you to complete your task quickly and correctly.

- Anticipate that things will go wrong and take longer than initially expected to complete.

- Always work on your communication skills (verbal and written).

How to become a CPA:

- High school and college preparation.
- Learn about the CPA examination qualifications.
- Establish a study program and exam preparation group with your friends or fellow students.
- Identify the firm you would like work for and make a plan to complete the necessary work requirements
- Meet your licensing state's experience requirements.

“I'm a great believer in luck and I find the harder I work, the more I have of it.”
—Thomas Jefferson

Article By J. Michael Kirkland

Director - Finance Accounting Policy and Advisory Group, Deutsche Bank AG, New York, NY. NYSSCPA member since 1982; member of Manhattan/Bronx Chapter. Currently serves on the NYSSCPA Board of Directors and on the Executive Committee. Prior committee service includes NYSSCPA Finance Committee, Banking Committee and Minority Group Recruitment & Equal Opportunity Committee. Currently serves on the Manhattan/Bronx Chapter Board and has previously served as its President, President-Elect and Vice President, as well as on the Executive Board. Also currently serves on the Manhattan/Bronx Cooperation with Bankers and Other Credit Grantors Committee. Previous employment: Arthur Andersen & Company (1974–1980), Bankers Trust Company, New York & London (1980–1990) and JPMorgan Chase, New York & London (1990–2006). Professional memberships: Certified Public Accountant, New York, NYSSCPA and AICPA.

Minority Students Can Excel in Accounting



As a group, African Americans are not yet fully convinced that the accounting profession wants them, when in fact, accounting offers a means of achieving a highly satisfying career. By Frank Ross, visiting professor and director for the Howard University School of Business Center for Accounting Education, retired managing partner and member of the board at KPMG LLP

With more than four decades in the profession, I have seen good times and bad times come and go like the changing seasons. I am convinced that today, more than ever, accounting is a superb career choice for young people, and that it can be so for minorities.

In times of expansion, in times of recession, someone still has to balance the books, perform the audits, ensure that taxes are handled properly and provide company leadership with solid advice on financial strategy. In up cycles, accountants and accounting firms will generally have all the work they can manage. In down cycles they are comparatively less affected than many other professions and industries.

Even in today's climate, most accounting firms continue to recognize that because minorities have been historically underrepresented in the field, they have an ongoing obligation to maintain and improve diversity among their employee ranks. This potentially creates an exceptional opportunity for those minorities who are willing to do the work, make the commitment, and advance by taking and passing the CPA exam. Those who do will be rewarded with career opportunities that are difficult to match these days.

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All of America's large accounting firms initiated minority-recruitment efforts years ago. However, despite best intentions, the number of Hispanic and African American hires remains low.



African Americans accounted for only 2 percent of professional staff and 1 percent of all accounting firm partners in 2007. Hispanics accounted for 3 percent of professional staff and 2 percent of partners.

Because something is clearly not working, major firms and the profession as a whole, are seeking out new ways to retain their minority professionals and help them advance in their careers.

I know a thing or two about minority underrepresentation in accounting. Forty-two years ago I, a man of color, entered a profession that was virtually all white. I faced and overcame many challenges, rose through the ranks over four decades, and became a managing partner and member of the board of directors of a Big Four firm. Upon retiring, I opened a new career chapter: I now work to help ensure that more young men and women of color enter and succeed in accounting, and that their journey will yield them the professional satisfaction mine did.

As a group, African Americans are not yet fully convinced that the accounting profession wants them. Only about 19 percent of new accounting majors who are African American take jobs in public accounting, compared to 30 percent of whites and 37 percent of Hispanics. Those who do enter the profession too rarely see managers or partners who look like them, and so too few of them aspire to reach those ranks. Instead, they opt out of the profession to follow other career paths. They appear to be discouraged from even sitting for the CPA exam.

I believe they are making a mistake.

Earning the CPA certification takes time and energy at a time when the rigors of a new job are already great. Nonetheless, it is important to take the CPA exam early in one's career, before the workload starts to feel insurmountable. Surveys show that large percentages of minorities believe they have to work twice as hard as white colleagues to earn equal recognition. But this becomes a Catch-22. My concern is that African Americans will continue to be underrepresented at the partnership level until a sufficient number enter the profession and stay in it long enough to rise to partner. What we need is a larger pool

“I know a thing or two about minority underrepresentation in accounting. Forty-two years ago I, a man of color, entered a profession that was virtually all white.”

of pioneers with the desire, self assurance and perseverance to earn partnership.

Beyond that, the single most important step a young accountant, of any race, can take to boost their career trajectory is to find—and continually learn from—a mentor.

Unless you have been blessed with a truly strong mentor, it may be hard to understand how beneficial it is. I was fortunate enough to have three individuals who at different times took me under their wing. Their mentorship went far beyond timely advice or pointers about how to get along. They became advocates on my behalf, invisible hands who made sure that I received a chance to develop and display my abilities.

Many accounting firms now have official mentoring programs. These are worthy efforts. But having an assigned mentor is simply not the same as having a real advocate in your corner. Young employees, especially minority employees, owe it to themselves to connect with true advocates who will actively look

out for their career interest. A younger worker with such advocates will be much more likely to stay in the profession and try to duplicate the role model's success.

Often, firms will help and encourage these unofficial and informal mentoring relationships, even those that parallel formal mentoring programs. If you are a young or aspiring accountant, job one from day one is to continually do your best and perform at your peak level. This will help you find someone who will be willing to serve as your advocate.

I am confident that if minorities believe they have real opportunity, they will commit to our profession in larger numbers, put in the hard work to sit for the CPA exam and reach the highest levels of success.

Frank Ross was a co-founder and the first president of NABA, the National Association of Black Accountants. This article was adapted in part from his testimony before the U.S. Department of Treasury's Advisory Committee on the Audit Profession.

