

Pipeline problem-solvers

The Top 100 Most Influential People are attacking accounting's biggest challenge from every angle

Essential advocates

The 2023 Top 100 Most Influential People are accounting's best promoters

By Daniel Hood and Danielle Lee

The best leaders pull up those behind them — which has never been a more critical trait than in today's talent-restricted market — and the 2023 Top 100 People are exemplars of that, supporting and boosting up the next generation, even as they candidly worry about who will succeed them.

Indeed, the pipeline problem was the most vocalized concern by this year's Top 100 class, followed by the related issue of the profession's relevancy. Just as strongly as they emphasized these foreboding trends, however, the Top 100 outlined possible solutions, and the many ways they are working to promote, preserve and advocate for the profession.

This solution-oriented mindset and advocacy are what define the Top 100 as influential, along with their prominent roles and sharing of specialized knowledge. There are many ways they spread this expertise, and one of the most impactful is through mentorship.

We asked this year's class if they served as mentors and what they get out of that relationship, and the consensus was that they did and, overwhelmingly, that their mentees often taught them as much as they did them. Many said that seeing the profession through a protégé's eyes is an invaluable perspective shift. It's also a critical one for a profession needing to adapt to rapid changes, not only in new talent, but in the demographics of the talent, which requires more diver-

sity, equity and inclusion, and also in emerging technologies like artificial intelligence, and market trends like private equity funding and ESG.

Advising the younger generation also sparks confidence among the Top 100, as many honorees reported these interactions have them feeling more hopeful about the profession's future.

Many of the Top 100 People brought this positivity into their ideas for improving the much-discussed pipeline problem, suggesting the profession should promote the many opportunities it offers, and combat the outdated, negative notions of long hours and tedious compliance work. Accounting needs better storytellers, several of the T100 lamented, to better promote how many different possibilities exist within the profession.

Right now, the thought leaders and agents of change on our list of Top 100 People are those essential storytellers, pushing the profession forward during a time of unprecedented change.

As with every year, it is difficult to narrow the list to just 100, so we focused on those who have been influential over the last six months and are projected to continue that influence over the next six. Even then, the list, and our Ones to Watch (see p. 26), can never be comprehensive.

That said, the 2023 Top 100 Most Influential People do inspire confidence in accounting's future.

Presenting this year's class! **AT**



Alan Anderson
Founder and president,
Accountability Plus

For decades, Anderson has been working as a consultant, educator, speaker and trainer to help firms take their audit practices to the next level, whether that means upping their tech game, broadening skill sets, or finding ways to add value for clients to the audit engagement. With this core service of the profession in the midst of a major evolution, expect him to be at the forefront of change.



Erik Asgeirsson
CEO & president,
CPA.com

CPA.com has been a major vector of change: Under Asgeirsson, it led the charge in getting accountants to embrace the cloud, and laid the groundwork for the phenomenal success of CAS. Now he has it focused on building the future of the audit with the Dynamic Audit Solution, helping customize AI for accounting, and preparing the field for the massive opportunities of ESG.



Ron Baker

Founder, VeraSage Institute

No one has spent more time thinking about how accountants provide value to their

clients than Baker, and through his books, speeches, teaching and the radio show he co-hosts, “The Soul of Enterprise,” he has converted an ever-growing number of them to new business models and new ways of thinking about pricing and client relationships.



Brian Becker

Managing partner and CEO, RSM US

Following up on his background in technology, Becker continues to prioritize his Top

10 Firm’s digital focus, without losing sight of the importance of attracting and retaining talent not just from the traditional pools of young accountants, but from among business majors, engineers, technologists, and other fields as well.



Ken Bishop

President and CEO, NASBA

Bishop recently announced that he’ll be retiring from the National Association

of State Boards of Accountancy in the middle of 2024, but he’ll stay on duty to the end of his second career (his first was as a law enforcement officer) to help ease the profession’s pipeline problem — while also making sure it doesn’t rush into any radical solutions.



Andreas Barckow

Chair, IASB

As head of the International Accounting Standards Board, Barckow has been busy managing International

Financial Reporting Standards, not least in terms of keeping them up to date with major changes in global tax reform. And as the IASB’s sister board, the International Sustainability Standards Board, gets established, he’ll be keeping an eye on how its standards will be reflected in his, and vice versa.



Michael Bernard

VP, tax content strategy and chief tax officer, Vertex Inc.

With the fifth anniversary of the Wayfair decision just behind us,

the world of sales tax shows no sign of getting less complex, and as a professor and a mentor, Bernard helps clarify that complexity for many — and that’s without mentioning his role at Vertex, as both a thought leader in the field and a key player in the development of their tax solutions.



Joel Black

Chair, GASB

The last several years have seen state and local governments, and their reporting, placed under unprecedented

stress, and Black has been active in helping them, planning and issuing guidance in a number of critical areas, as well as proposing standards or starting projects in a wide range of timely areas including capital assets, infrastructure projects, and the impact of new federal financial data standards.



Elizabeth Beastrom

President, tax and accounting professionals, Thomson Reuters

A CPA, Beastrom has a keen interest in the

success of the profession, and has brought this mindset to bear in her role, where she has driven Thomson Reuters’ development of solutions that automate manual tasks and provide trenchant data insights. She has also been a passionate advocate for women in accounting.



Wayne Berson

CEO, BDO USA

Berson caused quite a stir over the summer when his Top 10 Firm established an employee stock ownership

plan, creating a roadmap that other leading firms have already begun to follow. It’s only the latest innovation in a long tenure that has turned BDO USA into a billion-dollar firm.



Julie Boland

U.S. chair and MP, Ernst & Young

Boland was instrumental in scuppering “Project Everest,” the proposed split-up of

her Big Four firm, after it ran aground on disagreements over how to divvy up assets and liabilities. Now she’s focused on keeping EY together and moving forward, with a new leadership team and a focus on maximizing retention and minimizing recriminations.

TOP 100 PEOPLE



Jim Boomer

**CEO,
Boomer Consulting**

Both as the leader of a team of renowned experts and in his own right, Boomer is a major force in helping accountants get future-ready. With training courses, consulting, peer networks, writing, speaking engagements and more, he's pushing them beyond their comfort zones across a range of crucial firm functions.



L. Gary Boomer

Founder, visionary & strategist, Boomer Consulting

The further into the future we get, the more prescient Boomer seems in his long-term insistence on the need to bridge the gap between firm leaders and technology. What was always clear to him is now coming clear to the rest of us; fortunately, he's on hand to help build the mindsets, skill sets and toolsets needed to make the most of the digital transformation.



Jim Bourke

Managing director, advisory services, WithumSmith+Brown
"Technology has no boundaries," says Bourke — and neither

does he, relentlessly traveling the globe to spread the word to every country, every firm, and every accountant that tech is driving the future of the profession. (And in his free time, he runs one of the more forward-thinking advisory practices in the field.)



Wes Bricker

**Vice chair,
Trust Solutions
co-leader, PwC**

Bricker is a trust ambassador: As a leader of his Big Four firm's audit and assurance side, he leverages his experience as former SEC chief accountant to promote the importance of the concept for staff, clients and the economy at large. He has also been involved in PwC's embrace of sustainability reporting and assurance, and efforts to improve audit-related tech.



Dawn Brolin

**CEO,
Powerful Accounting**
Even among the Top 100 People — where enthusiasm for accounting runs high

— Brolin stands out for the unbridled energy she brings to everything she does, from running her own firm to providing thousands of hours of high-octane teaching, coaching, training, keynoting and cheerleading to the profession she loves.



Geoffrey Brown

**President and CEO,
ICPAS**

As the new head of the Illinois CPA Society, Brown inherits a strong platform for making a difference in some of the biggest issues facing accounting, starting with the pipeline problem and the need for more diversity. Look for him to double down on those, while also emphasizing the imperative for the profession to become nimble in adapting to all sorts of change.



Jennifer Burns

Chief auditor, AICPA

Not only is Burns in charge of the institute's standard-setting initiatives for assurance at a time when that's more high profile than it has been for decades — she's also deeply engaged in determining what a sustainability assurance engagement will look like, just as those are shaping up to be one of the most important new products for the profession in a generation.



David Cieslak

EVP, chief cloud officer, RKL eSolutions

Cieslak has his finger on the pulse of accounting technology, and isn't shy about sharing his knowledge, especially at his annual "Inspector Gadget" presentations where he updates professionals on the latest solutions in the field. This is part of his larger passion for leveraging technology in practical ways, both in the accounting profession and everyday life.



Rhonda Clark

**Executive director,
AAM**

Clark's Association for Accounting Marketing can be proud of how far it has helped marketers come in accounting, playing key roles not just in bringing in new business but in culture, hiring, setting strategic direction, and more. And she's determined to take them farther, teaching them to be collaborative innovators who are as in touch with the future as anyone else in leadership.



AICPA TOWN HALL

Live news broadcast

For accounting and finance professionals
Thursdays at 3 p.m. ET.

Learn more at:

[CPA.com/Town-Hall](https://www.cpa.com/Town-Hall)



TOP 100 PEOPLE



Sue Coffey

CEO, public accounting, AICPA & CIMA

Coffey is perhaps the institute's top troubleshooter, ready to take on its toughest assignments, and now she's facing one of the toughest: spearheading its efforts to reverse the declining flow of young people into the profession. She'll juggle that mandate along with other responsibilities like innovating around the DAS, ESG, artificial intelligence, and much more.



Randy Crabtree

Partner, Tri-Merit Specialty Tax Professionals

If Crabtree just spent his time getting the word out about complex tax problems like the Employee Retention Credit and helping accountants become better advisors, that would be plenty — but he's also an important voice for mental health, diversity and a more humane profession through his podcast, conference and frequent speaking engagements.



Kevin Dancey

CEO, International Federation of Accountants

Dancey may be stepping down at the end of this year, but his influence will be felt for some time, not least thanks to his ongoing insistence that the profession play a central role in establishing and supporting sustainability, as well as in preventing and fighting corruption and crime around the world.



Erin Collins

National Taxpayer Advocate

Collins is a strong voice for the taxpayer inside the Internal Revenue Service, holding its feet to the fire over processing backlogs, inefficient processes, and the general misery of the past few tax seasons. But she's also a strong voice for a better IRS, with an inside understanding of its burdens and its needs.



Gale Crosley

President and founder, Crosley+Co.

Long recognized as a top consultant on strategic growth, Crosley keeps deepening her expertise to match new developments; so now, as private equity continues its push into accounting, she is guiding firm leaders on how to embrace what comes with it, whether they're receiving funding themselves or just being impacted by PE's influence on how the profession pursues growth.



Sarah Dobek

President and founder, Inovautus Consulting

To truly succeed, firms need to decide exactly what kind of firm they want to be, and Dobek not only helps many do just that, she also coaches them on how to be the best version of that firm that they can, drawing on her own deep expertise in the field and the results of her influential growth survey.



Crystal Cooke

Director, diversity and inclusion, AICPA & CIMA

As leader of the institute's member-facing DEI efforts, Cooke champions inclusion for a profession that's in dire need of it. She and her team specifically focus on ethnic minorities, the LGBTQ-plus community, and women, and provide ample networking events, awards programs and toolkits to support these under-represented groups.



Jen Cryder

CEO, Pennsylvania Institute of CPAs
CPA societies, like the states themselves, can be little incubators of innovation, and Cryder

is making hers just that, creating solutions for things like lowering the burden of the 150-hour rule, diversifying the profession, delivering insightful research and thought leadership to her own members and accountants across the country, and much more.



Kimberly Ellison-Taylor

Founder and CEO, KET Solutions

Ellison-Taylor came to prominence during a one-year stint as chair of the AICPA several years ago, and emerged from that with a more or less permanent position as the profession's "chief inspiration officer," spreading word of the profession's greatness to those on the outside, and encouraging those on the inside to welcome more people in.



Emmanuel Faber

Chair, ISSB

The former CEO of food and beverage maker Danone has been leading the International Sustainability Standards Board as it rolls out its initial standards for climate and sustainability reporting. Under him, the board is now tasked with uniting the various standards and frameworks it inherited from its predecessors, while mulling possible future projects on biodiversity, human capital and human rights.



Lee Fredericksen

Founder emeritus, Hinge

Fredericksen leads research on how accounting firms can market themselves better both online and in person, delivering research-driven insights at conferences throughout the year and sharing insights on social media and in books like this year's "The Visible Expert Revolution."



Denise LeDuc Froemming

President and CEO, California Society of CPAs

As a CPA at the head of one of the largest state societies in the country, LeDuc Froemming is working to build a productive discourse and develop innovative strategies aimed at the twin goals of breaking down barriers to make accounting more diverse and welcoming, and ensuring its vibrancy and value for future generations.

In need of urgent attention

The pipeline and relevancy were by far the T100's most common answers when asked to name the profession's most important issue. But they also have other concerns:

Unpredictability. Although staffing shortages dominate everyday challenges, other factors such as generative AI, midmarket consolidation, ESG, and increased SEC audit inspections are not only creating complexity but moving us into uncertain directions and at a faster pace.

— **Gale Crosley**

As a firm and profession, we have made significant strides in growing our relevance and the overall role we play in society. However, we're seeing the needs and expectations of users of independent audits continue to evolve and the information flow is growing increasingly complex.

— **Wes Bricker**

The profession's willingness to embrace and understand the impact that AI will have on the profession.... I honestly believe right now that our profession is underestimating the impact that AI will have in years to come.

— **Jim Bourke**

Upskilling and reskilling.

— **Tom Hood**

The PCAOB is seeing audit quality for both domestic and international firms trend in the wrong direction for the second year in a row.

— **Erica Williams**

The importance of financial accounting and reporting as an unbiased reflection of performance shouldn't be lost or skewed in the achievement of other goals.

— **Richard Jones**

The past two years have been a defining moment for the profession as a trusted advisor for businesses of all sizes. Although talent and managing complexity are clearly top issues, the evolution of the practice and services through technology advancement continues to be the greatest opportunity for the profession — and the best way to manage the talent and complexity challenges.

— **Erik Asgeirsson**

The fusion of ESG criteria and sustainability within business, and the accounting profession's opportunity in that space, is tremendous.

— **Jennifer Harrity-Cantero**

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Gary Gensler

Chairman, SEC

The SEC chairman has been spearheading a move to get tougher regulations in place in the financial industry,

with disclosures about climate-related risks to companies, as well as rules affecting private funds like private equity firms and hedge funds, along with beneficial ownership reporting, security-based swaps and even what names can be used by funds to deter them from misleading investors.



J. Russell George

Treasury Inspector General for Tax Administration

George himself is keeping a lower profile these days, but his inspec-

torate general continues to keep the IRS on its toes with a regular flood of reports and audits of its performance in areas that range from the obviously critical to the seemingly picayune — all in the interest of a more effective tax function.



Sasan Goodarzi

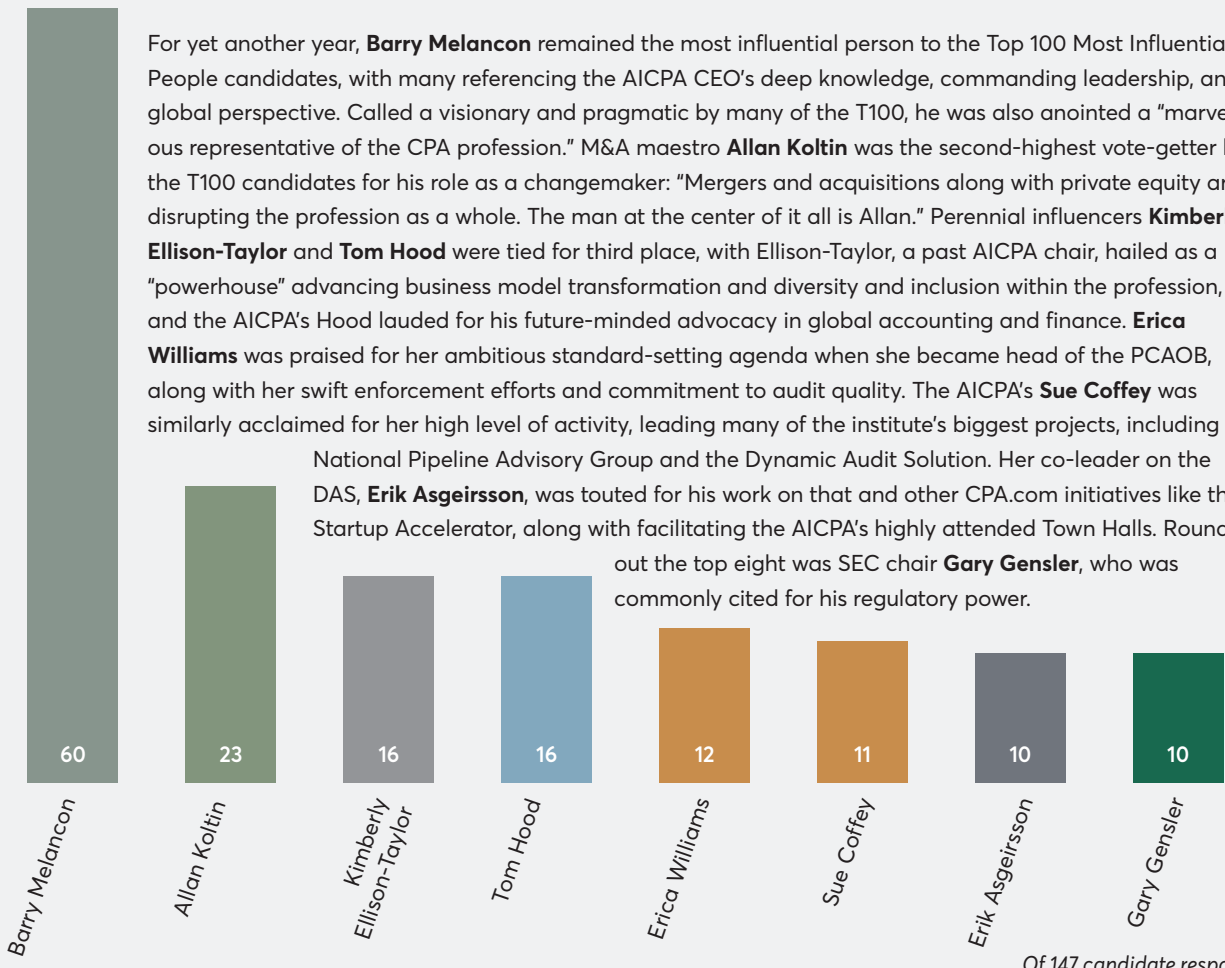
CEO, Intuit

Goodarzi is leading his company through a time of technological transition, as generative AI breaks through

to the mainstream, and under his leadership, Intuit has embarked on a massive drive to incorporate this new technology into its solutions, resulting in things like AI assistants that leverage oceans of data to provide real-time insights and guidance for a wide range of business and tax situations.

Influencing the influencers

For yet another year, **Barry Melancon** remained the most influential person to the Top 100 Most Influential People candidates, with many referencing the AICPA CEO's deep knowledge, commanding leadership, and global perspective. Called a visionary and pragmatic by many of the T100, he was also anointed a "marvelous representative of the CPA profession." M&A maestro **Allan Koltin** was the second-highest vote-getter by the T100 candidates for his role as a changemaker: "Mergers and acquisitions along with private equity are disrupting the profession as a whole. The man at the center of it all is Allan." Perennial influencers **Kimberly Ellison-Taylor** and **Tom Hood** were tied for third place, with Ellison-Taylor, a past AICPA chair, hailed as a "powerhouse" advancing business model transformation and diversity and inclusion within the profession, and the AICPA's Hood lauded for his future-minded advocacy in global accounting and finance. **Erica Williams** was praised for her ambitious standard-setting agenda when she became head of the PCAOB, along with her swift enforcement efforts and commitment to audit quality. The AICPA's **Sue Coffey** was similarly acclaimed for her high level of activity, leading many of the institute's biggest projects, including the National Pipeline Advisory Group and the Dynamic Audit Solution. Her co-leader on the DAS, **Erik Asgeirsson**, was touted for his work on that and other CPA.com initiatives like the Startup Accelerator, along with facilitating the AICPA's highly attended Town Halls. Rounding out the top eight was SEC chair **Gary Gensler**, who was commonly cited for his regulatory power.



Of 147 candidate responses



Angie Grissom

Owner, The Rainmaker Companies

Already sought-after for advising firm leaders on managing through rapid change,

Grissom and her team have expanded globally over the last year, creating customized programming for chartered accountants and other international groups. And she continues with her own various leadership roles, helming industry consulting alliances and her CEO Grow group, among others.



Roger Harris

President, Padgett Business Services

Harris is one of the most important links between the average tax practitioner and the

regulators and legislators in Washington — and vice versa. He brings common sense and real-world insights into the Beltway through congressional testimony, comment letters and other channels, and brings back information and clarity that he shares through panels, podcasts and more.



Aiysha Johnson

CEO and executive director, New Jersey Society of CPAs

Johnson's background working for a major accounting firm as-

sociation will stand her in good stead at the helm of the NJCPA, where she is working to advocate for the profession at the state level, and to build awareness of it at all levels — particularly among students and underrepresented groups.



Aaron Harris

Global CTO, Sage

Harris has dedicated his career to building technology that moves the industry forward.

Already busy leading

Sage's cloud transformation, he is now also responsible for steering the company's AI strategy, which has already produced a range of innovations for small businesses and accounting firms, such as the Sage Network, an AI-powered platform to bring businesses and accountants together.



Jennifer Harrity-Cantero

Director, Sensiba Center for Sustainability, Sensiba

There was a time when Harrity-Cantero would

get laughed out of the room for proselytizing about ESG to accountants, but no longer: Now they're eager to learn how she and her firm are pioneering what could be the biggest new service in a generation, and she's regularly on the road, spreading the word to ever-more-receptive audiences.



Kacee Johnson

VP of strategy & innovation, CPA.com

New technologies are emerging all the time, and Johnson and her team work to identify

the ones that will matter most to accountants, and then develop conferences, research, thought leadership and other ways to help the profession understand and leverage them. Of late, that's meant a strong focus on generative AI, but who knows what it will mean in the future?



Calvin Harris

CEO, New York State Society of CPAs

Harris brings a quarter-century of experience as a CPA and a past president

of the National Association of Black Accountants to the helm of one of the most important state societies, where he's already having a major influence on the accounting profession both inside the Empire State and across the country.



Tom Hood

EVP of business engagement & growth, AICPA & CIMA

Long a leader in the accounting profession, Hood recently has

been spearheading an effort known as the Future of Finance Leadership to help shape the future of finance and accounting, as well as shepherding an apprenticeship program to train new accountants and corporate finance professionals, including a pilot for high school and junior college students.



Randy Johnston

CEO and founder, EVP, NMGI & K2 Enterprises

Johnston is influential in multiple directions: He's nearly ubiquitous as a speaker, writer and

creator of CPE courses on technology in accounting. Plus, he directly supports a host of individual firms through consulting and the support NMGI provides. And finally, he is a sought-after advisor to software developers, helping them create and fine-tune better tools for the profession.

TOP 100 PEOPLE



Richard Jones

Chair, FASB

Like his counterpart at the IASB, Jones is busy keeping the Financial Accounting Standards Board up to speed

with the latest developments in the economy and the regulatory world; in his case, that means overhauling its agenda, working on improving income tax disclosures, creating standards for crypto-assets, and bracing for the impact of the SEC's highly anticipated climate disclosure rules.



Roman Kepczyk

Director of firm technology strategy, Rightworks

Think of Kepczyk as the IT director you wish you had — deeply

experienced, tuned in to what's coming, and able to communicate clearly to nontech people — and be grateful for the enormous amount of time and effort he spends sharing his expertise at conferences, on webinars and podcasts, through articles and more.



Ed Kless

Meta consultant, Sage

Few people bring as much intellectual curiosity to the profession as Kless, who casts a wide net across the

range of human experience to bring valuable lessons to accountants on how to run their businesses, and then shares them in frequent keynotes, articles and the radio show he co-hosts with Ron Baker, which reaches 140,000 listeners.



Paul Knopp

Chair and CEO, KPMG

Knopp is investing heavily in the future — announcing billions in investments in artificial intelligence, rolling

out generative AI tools for clients and staff, launching a group dedicated to AI and digital innovation, partnering with tech leaders, and spinning out its own tech startups, while simultaneously working to build a diverse workforce.



Allan Koltin

CEO, Koltin Consulting Group

Few can match Koltin's prominence as a dealmaker, standing behind some of the biggest

merger announcements in the profession. But he's just as important for the advice and insights he shares in countless speeches, appearances and retreats — and he may end up making his biggest mark through his work introducing private equity firms into the accounting landscape.



René Lacerte

CEO and founder, Bill

Everyone wants to be part of the Bill ecosystem — or to have Bill as part of their ecosystem — and Lacerte's capa-

bility for influencing the profession in their day-to-day work only continues to expand as his company adds and develops new capabilities in areas like spend management and accounts receivable.



Jennifer Leary

CEO, CLA

Under Leary, CLA is continuing the same full-tilt approach to growth and development that skyrocketed

it to the ranks of the Top 10 Firms in record time — expanding its new global network at a rapid clip, for instance, and getting ready to share out its own artificial intelligence tools well ahead of most other firms — while doing its utmost to bring more people into the profession.



Bob Lewis

President, The Visionary Group

Much in demand as a speaker and educator, Lewis helps firms with expert advice

on the ever-changing dynamics of growth, which can mean everything from upping your game at business development or better managing your client base, to boosting your capacity through offshoring, pursuing M&A, or leveraging emerging opportunities like private equity.



Julie Bell Lindsay

CEO, Center for Audit Quality

The pipeline problem is everybody's problem, and while Lindsay's remit is, strictly speak-

ing, to improve audit quality, you can make an argument that you can't do a good audit if you can't staff it — and that's where the highly successful efforts that she has led at the CAQ to help draw young people from under-represented groups into the profession come in.



Charles Maniace

Vice president,
regulatory analysis
and design, Sovos

Standing squarely at the intersection where sales and other tax regulations, technology and business filers meet, Maniace aims to help them all better understand both their obligations to each other, and the opportunities they all have to build smarter compliance regimes.



Stephen Mankowski

Co-chair, National Tax
Policy Committee,
NCCPAP

For many small firms and sole practitioners, in his role at the National Conference of CPA Practitioners, Mankowski is a vital guide to the intricacies of the host of new legislation, regulation and other mandates coming out of Washington, keeping his ear to the ground so he can warn them about major developments so that they can warn their clients.



Jason Marx

CEO, Wolters Kluwer
Tax and Accounting

With his company's solutions literally in the hands and on the desktops of tens of thousands of accountants on a daily basis, it's hard to doubt Marx's influence — and he maintains it by constantly innovating new tools to help firms solve complex and constantly changing problems, both internally and for their clients.

Most important issues (continued)

Whatever you think of the big private equity transactions that have occurred, I am very confident that someone is going to make money in these deals in the next couple of years. When that happens, young CPAs will reap financial rewards early in their careers in a way this profession has never seen.

— **David Wurtzbacher**

The opportunities provided by technology. Financial information is already being consumed in a very different way and the rapid changes in technology will only continue to evolve that consumption.

— **Joel Black**

The need for increased efficiency, and more efficient practices in firms.

— **Elizabeth Beastrom**

The understanding, adoption and use of artificial intelligence — specifically in ways that it can automate rote tasks to free up capacity for busy practitioners.

— **Kacey Johnson**

Its antiquated business model of selling time, specifically the use of the timesheet.

— **Ed Kless**

Our permission to operate and innovate for our clients can quickly be diminished if we lose the trust of our stakeholders. Therefore, we must continue to demonstrate integrity, professionalism and quality in all that we do.

— **Paul Knopp**

The most important issue facing the profession is the need for firms to transform their business models and value propositions to clients in the face of rapid technological advancement and increasing competition.

— **Kalil Merhib**

We need to upskill the profession and our future members in a way that goes beyond where the current college curriculum takes them ... that means developing human intelligence skills like team-building, leadership, emotional intelligence and more.

— **Anthony Pugliese**

Automation and the use of artificial intelligence are the accounting profession's most impactful advancements in the foreseeable future.

— **Darren Root**

Disenchantment with the profession: continued work compression, fewer people to do the work, too many customers per professional creating burnout, and lower pay than other professions.

— **Michelle River**



Barry Melancon

President and CEO,
AICPA

Better than anyone else, Melancon understands “the whole equation” — the vast

range of inputs, influences, trends and developments that are shaping the future of accounting, both in the U.S. and globally — and he skillfully uses the many resources available to him as head of the AICPA to prepare the profession and his members for that future.



Ed Mendlowitz

Emeritus partner,
WithumSmith+Brown

Mendlowitz is tireless in his dedication to his fellow accountants, sharing his wisdom in

countless blog posts, articles, books, live events, checklists, trading cards (yes, trading cards) and more. And that’s all when he’s not guest lecturing in college accounting courses, or speaking at high schools to gin up long-term enthusiasm from the profession.



Kalil Merhib

EVP, growth &
professional services,
CPA.com

CPA.com has been an evangelist for CAS since the very begin-

ning, and many know Merhib as one of its most prominent point men in showing firms how to take these services to the next level. But he’s not just about CAS: His remit includes giving them the business, skill and technology strategies they need to make the much-touted move to advisory.

The 2023 Ones to Watch

It would be too much to hope that there would be only and exactly 100 influential people in accounting — which means our editors have to make some difficult choices every year. At the same time, each year a new batch of candidates pops up on our radar, people who have taken on roles of greater prominence or who have emerged as representatives of timely issues. To bring them to your attention, each year we add our gallery of “Ones to Watch” — people who we expect you’ll see much more of in the coming months and years.

This year, we’ll start with **Jason Girzadas**, who took the helm of the U.S. firm of Deloitte in June, succeeding Top 100 member Joe Ucuzoglu.

Three major organizations saw leadership changes this year: At the Institute of Management Accountants, **Mike DePrisco** took the helm from longtime president and CEO Jeff Thomson in April, in the midst of a restructuring, while the International Federation of Accountants announced in November that Australian **Lee White** will succeed current CEO (and Top 100 member) Kevin Dancy next March. And at the Association of Certified Fraud Examiners, in July, **John Warren** and **John Gill** were named president and CEO, respectively, succeeding previous president and CEO Bruce Dorris.

Next up is a cadre of veterans at the Association of

International Certified Professional Accountants: With the retirement of tax legend Ed Karl, **Melanie Lauridsen** is now serving as vice president of tax policy and advocacy, while **Eva Simpson** is vice president of tax practice and financial planning; meanwhile, vice president and global head of content and communications **Cheryl Wipper** and chief operating officer **Scott Spiegel** are playing major roles in running an organization that spans the globe and serves a far larger membership base than it did when many of these four first joined it.

On the technology front, artificial intelligence is on everyone’s mind, and every software vendor will tell you that they’re deep into it, but we wanted to single out two leaders who are making serious strides in the area: **Jin Chang**, CEO of risk assurance and advisory automation and collaboration tool provider FieldGuide, and **Justin Adams**, CEO of Aiwyn, a practice automation platform that leverages AI and automation to free accountants up to deliver more value to their clients. And another name we’ll mention in tech is Thomson Reuters’ **Ray Grove**, who has been more and more in the spotlight in his role as head of product for corporate tax and trade.

Finally, we’ll add **Doug Lewis**, a director at the Visionary Group — but you’ve probably already seen him at one of the countless conferences and events where he speaks, helping bridge the gap between the current leaders of the profession and the rising generation.



David Osborne

CEO, Caseware

Osborne is a major advocate for the profession's ongoing digital transformation, strongly emphasizing

the role of technology and making sure firms are prepared to face the challenges of the modern era. This has been particularly relevant regarding Caseware's partnership with the AICPA and CPA.com to build the next-generation Dynamic Audit Solution, currently in pilot stage.



Jody Padar

VP of tax strategy & evangelism, April

Besides spreading the word about the tax technology company where she works, Padar

continues to share her perspective as the "Radical CPA" in the profession, advocating for virtual firms, promoting the use of cloud technology, and otherwise encouraging CPAs to adopt her vision of the firm of the future through articles, her LinkedIn show, and an upcoming book on "Radical Pricing."



Hitendra Patil

President, global finance & accounting services, Datamatics Business Solutions

You'll always find Patil at the forefront of the

latest developments in the field, whether it's writing a key guide to CAS just as it was breaking into the mainstream, or, more recently, releasing a book on the rise of AI-powered accountants. His ability to be on the spot with what's new makes you wonder what he'll be writing about next ...

Reaping the (many) rewards of mentorship

Most of the T100 are mentors, and shared what they get out of those relationships

I believe as leaders we need to stay connected — from the youngest person we can impact to the most senior. We can learn from everyone.

— **Jennifer Leary**

The knowledge that I've possibly made a positive impact in another person's life. The personal stories they share with me or their thoughts on what is truly important to them are quite humbling.

— **Michael Bernard**

I feel so confident in the future of our world when I get a chance to see their enthusiasm for life and learning.

— **Kristen Rampe**

I'm learning how they think the world is evolving, the opportunities, and creative solutions to difficult problems. I'd say they keep me on my toes and thinking innovatively.

— **Randy Johnston**

I get out of it the joy and personal fulfillment when I see the spark in their eyes and expression on their faces when they "get it."

— **Edward Mendlowitz**

I see hope that if more and more women starting supporting each other, that we can get more women in leadership positions in the firms, which will in turn change culture by having different perspectives and ways of thinking at the leadership table.

— **Amy Vetter**

Mentorship is definitely a two-way street. From these mentorships I get comfort that the future leaders of our profession are developing, and prepared to keep the profession at the highest level of quality, providing utmost value to both future CPAs and the public interest.

— **Carl Peterson**

It's undeniably one of the most rewarding aspects of my life.

— **Sandra Wiley**



Carl Peterson

VP, small firm interests, AICPA & CIMA

Peterson calls it “360 degrees of advocacy” — spending an enormous amount of

time meeting with small firms across the country to both understand their needs and help them understand how to thrive in a changing environment, and then communicating their needs and concerns back to the leadership of the profession to help develop tools and resources for them.



Scott Peterson

VP of U.S. tax policy & government relations, Avalara

Wayfair may be five years old already, but its ramifications con-

tinue to ripple throughout the states and across the country — and there are plenty of other sales tax and other legislative developments for Peterson to keep track of, and then share his insights about, with the accountants and other tax professionals who rely on his guidance.



Anthony Pugliese

President and CEO, IIA

Pugliese actively advocates for the role of internal auditors — even when that means pushing back against

a proposed standard from the PCAOB that seemed to call into question their integrity and competency — but he’s focused internally as well, aiming to unite the institute’s 235,000 members around a vision of their future to build into the global strategic plan he’s spearheading.



Terry Putney

Managing director, Whitman Transition Advisors LLC

Putney’s career spans whole eras of account-

ing firm M&A, from the reign of the consolidators in the late 1990s to the current age of private equity investments, and through it all he has been much in demand as a deal-maker and advisor, and also as an author and speaker, sharing his insights into firm succession, structure and much more.



Kristen Rampe

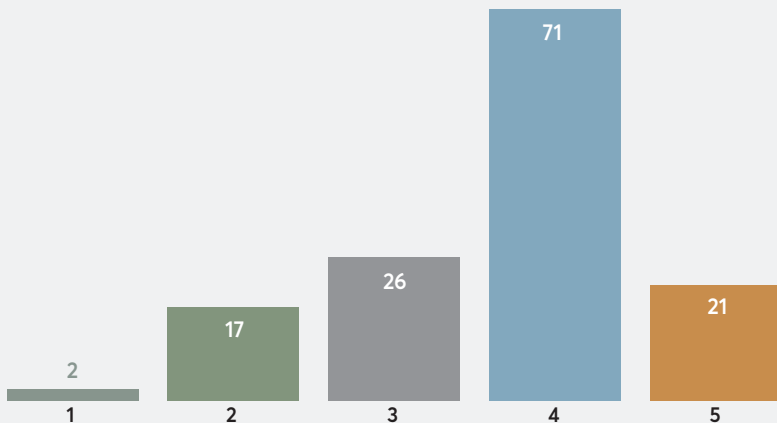
Managing partner, Rosenberg Associates

Under Rampe’s leadership, Rosenberg Associates has expanded its reach with

CPA firms, bringing her practical and accessible tools to more accountants than ever. And while the company has a long history of practice management consulting, the rapid evolution of the field means Rampe’s emphasis on clarifying complex concepts to meet new challenges is especially essential.

Measuring productivity

We asked the Top 100 Most Influential People candidates to gauge, on a scale from 1 to 5, the productivity level of accountants today, compared to their pre-pandemic levels. On that spectrum (where 1 = much less productive, 2 = less productive, 3 = the same, 4 = more productive, and 5 = much more productive), the vast majority rated today’s workforce a 4, or more productive. Those respondents credited the lessons learned from pandemic-mandated remote work and advances in technology with the positive shift in efficiency. Roughly the same number of respondents felt accountants have either retained a steady level of productivity (3) or become much more productive (5), meaning that overall, 86% of those who chose one category (10 respondents selected multiple) agreed that productivity is at least level or up from pandemic levels. The 19 respondents who selected lower levels of productivity generally cited the profession’s resistance to change and struggles to adapt to remote and hybrid work.



*Out of 147 responses (10 declined to choose one category)



Okorie Ramsey

Chair, AICPA

Ramsey is the right man at the right time, bringing a passion for developing the next generation of accountants

at a time when that is more important — and more difficult — than ever. As a sort of ambassador for the profession, he's traveling the country talking to students, underrepresented groups and accountants of all kinds to boost everyone's enthusiasm for the field.



Darren Root

Chief strategist, Rightworks

Most firms are built along lines that would be completely recognizable not just to our

parents, but to their parents, and their grandparents, too — and Root wants to change that, offering a model of a truly modern firm that better serves the needs of its owners, employees and clients through a multitude of speeches, keynotes, training sessions, podcasts, articles, white papers and more.



Timothy Ryan

U.S. senior partner, PwC

Ryan is making his Big Four firm a showcase for what the future will look like, from its

restructuring around the concept of "trust," to bringing technology and innovation (and, lately, artificial intelligence) to bear in reimagining the people experience in public accounting, to experimenting with bold new ways to attract the next generation of CPAs.



Rick Reisig

Chair, NASBA

The National Association of State Boards of Accountancy plays a major role in bringing new blood into

the profession, and as chair, Reisig is dedicated to filling that pipeline, from making the processes around taking the CPA exam more candidate-friendly to developing tools for individual state boards to enhance their local pipelines — while carefully preserving the license's value.



Marc Rosenberg

Managing partner and founder, Rosenberg Associates

To say Rosenberg wrote the book on running an accounting firm is an

understatement: He's actually written 16 of them, distilling the wisdom he shares in his blogs, his consulting engagements, his speeches and more into a single shelf full of answers to every question a firm leader might have about how to build and manage a successful practice.



Guylaine Saint Juste

President and CEO, NABA Inc.

Saint Juste is focused on breaking down barriers — the ones that

have historically restricted access for Black and other underrepresented communities — with an insightful understanding of the many places they block the talent pipeline. And in leading the National Association of Black Accountants, she is designing more accessible paths to CPA licensure.



Michelle Golden River

Owner/president, Fore LLC

Influencers should exert their power to boost up the fields they

represent, and River has long urged accountants to recognize their worth — and more specifically, their value, as she continues to champion the myriad benefits of her value-pricing models — leading a significant portion of the top firms to adopt her Advanced Pricing Methods.



Bonnie Buol Ruszczyk

President, BBR Cos. & Accounting MOVE Project

Ruszczyk's imprint can be felt in the communi-

cations and content of the many firms she has advised in her years helming her marketing firm, but over the last year she has parlayed these skills into leading the DEI-driven mission of the MOVE Project, gathering and interpreting the necessary data to ultimately advance women and people of color.



Frank Sands

President, NCCPAP

Now in his second year as president of the National Conference of CPA Practitioners, Sands advocates for

the needs of tens of thousands of small accounting firms in all the halls of power in Washington, D.C., and elsewhere, and brings back guidance and insight on the laws and regulations that are critical to them and their millions of small-business clients.

Plugging away on the pipeline problem

We asked the Top 100 People how they would fix accounting's most pressing issue of too few people entering the profession

Change the messaging from the negative (hours worked) to the positives about the opportunity for life-long learning, being a part of a unique-ability team, adding value, growing financially, and having multiple career opportunities within your firm and the profession. — **L. Gary Boomer**

I am extremely supportive of competitive salaries for those entering and staying in the profession, but I don't believe that alone will fix it either. — **Calvin Harris Jr.**

We could start by being more active at the high school level, educating the youth about what CPAs really do. There are a lot of myths and stereotypes that need to be overcome. Eliminate the 150-hour rule, since there is no evidence that it produces more quality accountants. — **Ron Baker**

Go after those people looking for a second career and show them how working in accounting is an opportunity to change their lives. — **Jody Padar**

Expand the definition of public accounting to include non-CPAs. This could start with the AICPA launching a non-CPA professional membership group and implementing from there. — **Gale Crosley**

Let's celebrate our daily significance to clients, highlight the flexibility of our work hours, showcase our innovative spirit, and underscore the exciting and rewarding life that one can build as an accounting and advisory professional. — **Sandra Wiley**

I would begin by raising the entry-level starting compensation and migrate that increase throughout the ranks. — **Allan Koltin**

It's crucial to recognize the limitations of the 150-hour credit rule for becoming a CPA. This rule was implemented without adequate consideration for equity, financial barriers, and the time commitments faced by underrepresented communities. — **Guylaine Saint Juste**

Clearly, we need to get rid of the 150-hour requirement for CPA eligibility. — **Terry Putney**

(Continued on page 32)



Gary Shamis

CEO, Winding River Consulting

While most consultants to the profession have at least some experience working in the trenches, few can match Shamis in having built a hugely successful firm of his own, and he brings that expertise — and a keen eye for the trends that matter today — to his many leadership training and consulting engagements with firms of all sizes.



Donny Shimamoto

Founder & managing director, IntrapriseTechKnowlogies

If you've gone to an accounting conference, you have likely seen Shimamoto speak. A keen observer on emerging topics, he guides accountants through challenges like adapting to AI, cybersecurity, and new service areas like ESG. Through his Center for Accounting Transformation, he is also doing important research on staffing strategies, the pipeline and inclusion.



Seth Siegel

CEO, Grant Thornton

With a strong first year of double-digit growth and record revenues under his belt, Siegel is searching out ways to use technology not just to deliver more for clients, but to help his employees personalize their careers to do exciting and rewarding work. He's also working with a range of stakeholders and community partners to help fill the pipeline and cultivate diverse talent to take up those personalized careers.



Lisa Simpson

VP, firm services,
AICPA & CIMA

As co-host of the institute's Town Hall series, Simpson's audience is vast — but also incredibly engaged, following her timely technical updates, insight into growth opportunities, and practice management strategies. She also leads the Private Companies Practice Section in supporting the many accountants seeking peer-tested tools and examples of business-model transformation.



Sean Stein Smith

Associate professor,
City University
of New York —
Lehman College

Through lectures, podcasts, research and education, Stein Smith has emerged as a major figure in helping the profession understand technologies like blockchain, cryptoassets and artificial intelligence. Balancing both theory and practice, Smith is not only a prolific speaker — he was recently certified as a cryptocurrency auditor himself.



Jason Staats

Founder, Realize

Podcaster, writer, You-Tuber, social media influencer — Staats uses a host of channels to share his tech-forward perspective on the challenges and opportunities faced by the accounting profession today. He's currently one of the profession's foremost experts on AI, having been directly involved in initiatives like the AICPA's AI toolkit, and regularly providing training and insight on the topic.



Andrej Suskavcevic

President & CEO,
FEI and FERC

As leader of Financial Executives International and its research foundation, Suskavcevic focuses on raising awareness of the profession and retaining accountants with career development, management content and mentorship. FEI attracts top leaders to their events, while generating reports on topics like how corporate finance is preparing for climate disclosure.



Rick Telberg

Founder & CEO, CPA
Trendlines Research

Think of former *Accounting Today* editor-in-chief Telberg as the head of the profession's intelligence agency, delivering regular briefings full of facts, figures, insights and what they all mean to help accountants at firms of all sizes advance their careers, build more successful practices, and better serve their clients.



Joe Uczoglu

Global CEO, Deloitte

Uczoglu widened his scope this year, moving from head of the U.S. firm to overseeing Deloitte globally, bringing his commitment to parallel investments in technologies like artificial intelligence, and in his people, to help advance the profession — and it seems to be paying off, with the global firm reporting almost 15% growth.



Barbara Vanich

Chief auditor &
director, professional
standards, PCAOB

While the Public Company Accounting Oversight Board's crackdown on auditors has everyone's attention, it's also undertaking its most ambitious standard-setting and rulemaking agenda in over a decade, and Vanich plays a key role in managing efforts around things like its new audit confirmation standard, tougher rules on negligence, and much more.



Christopher Vanover

Founder & senior chief
auditor, CPA Club Inc.

The ongoing labor crisis in accounting calls for innovative solutions, and Vanover has delivered just that: His "auditor-as-a-service" model — where his PCAOB-registered firm provides experienced, on-demand help to short-staffed audit firms — can serve as a blueprint for a raft of future alternatives for firms with capacity problems.



Amy Vetter

CEO, The B3 Method
Institute

For a business based entirely on people, accounting hasn't always been strongly focused on the human side of things, but Vetter is working hard to change that, helping accountants take a holistic approach to building their careers, and teaching firms and firm leaders how to build cultures that nurture the individual while also being forward-thinking about technology and innovation.

The pipeline problem (*continued*)

We need to energize and excite high school students about the field of accounting and the many, many opportunities that are available by studying accounting and becoming a CPA. — **Jennifer Burns**

We first need to eliminate the 150-hour requirement. Next, we need to create a better value proposition related to compensation. Pay more! — **Gary Shamis**

The next generation is all about purpose and we should be shouting from the rooftops — and on every social media channel: This is a profession that makes a difference. — **Susan Coffey**

I believe that some of these problems can be corrected by offering a blended career to aspiring accountants. Most accountants can be very good technologists, but not every technologist can be a great accountant. — **Michael Bernard**

Fostering a more inclusive and diverse environment can help attract a broader range of talent. — **Rhonda Clark**

Two primary strategies: Improve private AI automation and expand the tasks assigned to noncertified professionals to support accountants in their work. — **Randy Johnston**

We must first change the educational focus from technical, rules-based topics to more practical, hands-on experience with real business problems, applied technology, and analytics. — **Geni Whitehouse**

To make the profession appealing to college students, advisory must be the defining quality of the profession. — **Joe Woodard**

I would share consistently the unlimited possibilities of the profession by developing a cohort and an after-school program that promotes accounting. I would also get parents and school counselors involved. Consistency is key. — **Kimberly Ellison-Taylor**

We must tell our own stories and help young people better understand what we do and how it is quite different from what they might perceive. — **Okorie Ramsey**

I believe a rebranding of the entire profession is needed. We need to become less CPA-centric and embrace all accounting disciplines as well as nonaccounting disciplines. — **Donny Shimamoto**



Daniel Werfel

Commissioner, IRS

All eyes are on Werfel to see whether his long experience at the IRS — and \$50 or \$60 billion in extra funding — can help him turn the agency from an embattled *bête noire* into a lean, mean, technology-driven taxpayer-service machine that you can feel comfortable having file your taxes for you. The jury will be out for some time, of course, and not everyone is rooting for him ...



Tifhani White-King

Partner, Mazars

White-King has been breaking down barriers as international tax services practice leader at Top 100 Firm Mazars USA, and by being an outspoken voice on behalf of the profession, she's working to reverse the current perspectives and negative perceptions that are driving people away from accounting every day.



Geni Whitehouse

President, Information Technology Alliance

A CPA already well-known as a trainer and coach guiding accountants in the mindset and methodologies behind advisory services, the self-styled “Countess of Communication” recently became the president of the ITA, where she hopes to drive innovation in the technology space that supports accountants and their clients in creating the future they desire.



Philip Whitman

CEO, Whitman
Transition Advisors

Whitman's group has become one of the largest advisory organizations for CPA firms in the country, offering a wide range of tools to help them succeed in an era of fast-paced change. In particular, he's helping them navigate the rapidly expanding set of ownership and structural models that are available, as private equity and other outside players reshape what's possible.



Sandra Wiley

President, Boomer
Consulting Inc.

Talent management is a white-hot topic these days, but Wiley has been focused on it many years, arming accounting professionals with the skills to actually succeed not only as trusted advisors but as inspiring leaders, valued colleagues, and collaborative peers, and the audience for her conference sessions, webinars, articles and training sessions only grows.



Erica Williams

Chair, Public Company
Accounting Oversight
Board

Williams has brought tremendous new energy to the audit overseer, warning registered firms and the profession over and over that shoddy work will not be tolerated — and then levying multiple big-money fines and imposing the serious sanctions and practice bans to prove it.



Jennifer Wilson

Co-founder & partner,
ConvergenceCoaching

Wilson offers her leadership training and tools across many platforms, all while personally coaching top firm leaders and the crucial next generation she develops through her regular programs. This past year, she's delved deeper into promoting the profession as the National Pipeline Advisory Group facilitator, studying the talent pipeline to identify "leaks," biases and other barriers.



David Wood

Professor, Brigham
Young University

After putting ChatGPT 3.5 through a number of accounting courses and seeing it fail, Wood ran a practice CPA exam through ChatGPT 4.0 and saw it pass with flying colors — an experiment that is characteristic of his overall teaching and research focus of helping students and professionals increase their understanding of the technology influencing the profession.



Joe Woodard

CEO, Woodard
Consulting Group

Many people know Woodard through his annual Scaling New Heights conference — one of the biggest in the profession — but that's just a few days of his year. Far more people know him through the consulting, coaching, online and in-person training, podcasts, personal appearances, writing and much more that fill the rest of his time.



Candace Wright

Chair, Private
Company Council

Small businesses, we're frequently told, are the backbone of the American economy — and yet they lack the resources to make their voices heard in setting the accounting standards they have to follow. Wright and the PCC serve as a crucial conduit for their concerns and challenges, elevating them to FASB's attention and giving small businesses a voice.



David Wurtzbacher

Founder & CEO,
Ascend

In most of its incursions into accounting, private equity is primarily a source of money, but in Wurtzbacher's model, it's a source of options — providing firms capital, to be sure, but also resources and back-office services, help with staffing, technology, and, perhaps most important, the ability to remain independent while pursuing their strategic plans.



Janet Yellen

U.S. Secretary of
Treasury

Amid a busy year advocating for the impact of the Inflation Reduction Act while trying to preserve the extra funding for the IRS in the face of attempted budget cuts, Yellen has also been an outspoken proponent of the Organization for Economic Cooperation and Development's global minimum tax, while meeting with world leaders to promote the economic policies of the Biden administration.