



### **A Chance to Make a Difference**

CPAs make a difference every day in the lives of their clients and within their firms and communities. Practitioners also have the chance to inspire change on a national scale by bringing the small firm perspective to one of the Institute's numerous volunteer bodies. And if you'd like to get involved, now's the chance to do it.

There are many people at the Institute with a deep understanding of the issues that affect practitioners. I take it as my responsibility to be the chief advocate for small firms within the Institute, but there are many people at the AICPA with a strong understanding of the issues that affect small firms. They include President and CEO Barry Melancon, as well as Chuck Landes, Vice-President—Professional Standards, and James Brackens, Jr., Vice President—Firm Quality & Practice Monitoring, among others. We all share a long history of experience working in and with local firms and we rely on that knowledge to make decisions and create programs that will be in the members' interest.

In addition, CPAs from small firms have a voice in the workings of many AICPA volunteer groups—including committees, panels and task forces. While smaller firms are well represented in groups such as the PCPS Executive Committee and the PCPS Technical Issues Committee, there are also members from smaller practices on the AICPA Board of Directors, the Auditing Standards Board and the Professional Ethics Executive Committee. In fact, during the committee selection process, special efforts are made to ensure that small firms are well represented.

With that in mind, I'd like to remind members that each one of you has the opportunity to apply to become a member of one of the nearly 90 volunteer groups that are currently seeking new volunteers. You can find out more at the AICPA Volunteer Central site at [volunteer.aicpa.org](http://volunteer.aicpa.org). The site contains lists of the many groups active within the Institute and information on their current membership. Because of the large number of choices, you are likely to find a volunteer group that is well suited to your own professional interests and expertise.

If you'd like to volunteer, there is a brief and easy-to-use online application. Applications are now being accepted for the next volunteer year, which runs from October 2007 to October 2008. The application deadline has been extended to May 15 this year.

If you have questions about the application process or about volunteerism at the AICPA, please contact David Ray at 212/596-6030 or write to [volunteerservices@aicpa.org](mailto:volunteerservices@aicpa.org).

#### ***Let Me Know Your Thoughts***

I would like to hear your comments and suggestions on how the AICPA can help enhance your professional life. Don't hesitate to contact me to share your ideas and opinions at [jmetzler@aicpa.org](mailto:jmetzler@aicpa.org).

A handwritten signature in orange ink that reads "James C. Metzler".

James C. Metzler  
Vice-President—Small Firm Interests  
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## Did You Know?

According to the results of the PCPS Top Talent Study, the top five reasons new talent joins a firm are growth opportunities, paid personal/vacation time, salary, respect for the company mission statement and interesting and challenging projects. In contrast, partners felt new recruits joined their firms for these reasons, ranked in order of preference: salary, medical benefits, paid personal/vacation time, growth opportunities and paid overtime.

The top groups were more in sync when it came to judging the reasons that young professionals remain with a firm. Both groups listed four of the same top five reasons:

respect for the company's mission statement, career growth opportunities, salary, and interesting and challenging projects. The Study is summarized in a November *Journal of Accountancy* article (<http://www.aicpa.org/pubs/jofa/nov2006/dennis.htm>).

### Small Firm Corner Index to Past Issues

- Introduction to the *Small Firm Corner*
- The Technical Issues Committee (TIC)
- The PCPS Firm Practice Center
- A Front Row Seat at Every Table in the Institute
- Maintaining the Profession's Strong Reputation
- Upholding Our Core Values
- Planning for Transition
- Recruiting and Retention Tips
- Marketing Opportunities: An Exciting Time to Be a Small Practitioner
- Practical Marketing Steps
- Preparing for Disaster
- The Benefits of Flexibility
- The Small Firm Advantage in Staffing
- Tax Advocacy in Washington
- Addressing Policy Issues
- Retirement Planning Tips for Small Firms
- Ensuring Practice Continuation
- Encouraging Staff Talents
- Nurturing Future Leaders
- The Benefits of Specialization
- Smart Steps to Practice Development
- Firing Clients: A Practical Approach
- The CPA Exam: Promoting the Value
- A Case Study in Coping with Disaster—Part I
- A Case Study in Coping with Disaster—Part II
- Top Five Issues for Small Firms
- Understanding Your Top Talent
- Best Practices in Attracting and Retaining Top Talent: Part I
- Best Practices in Attracting and Retaining Top Talent: Part II
- Making the Most of the Small Firm Advantage
- *Does Your Staff Know Why It's Great to be a CPA?*
- New Location, Same Dedication to Member Service
- Timely Updates from TIC
- Addressing CPA Mobility
- Timely Help in Keeping Up with New Standards
- New Free Tax Season Tools

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