

Qualified Opinion

Volume LVII

February, 2008

Number 9

At a Glance:

Next Meeting:

Feb. 21, 2008

Carlyle's Grill

3660 Jackson Rd

Ann Arbor, MI

(West of Wagner Rd, at Quality
Cinemas)

Pre-Dinner Meeting: 5:45pm, \$12

Speaker: John Daly

Topic: *Cases in Corporate Ethics*

After-Dinner Meeting: 7pm, \$25

(includes both meetings and Dinner)

Speaker: John Daly

Topic: *Tips for Skillful Negotiations*

Carlyle's Menu

Steak Salad served with soup

Ahi Tuna Salad served with Soup

Rotisserie Herb Chicken & Carlyle salad

Wild Mushroom Ravioli & Carlyle salad

½ Rack of Ribs & Carlyle Salad

Jumbo Lump Crab Cakes & Carlyle Salad

Whitefish & Carlyle Salad

Steak Wrap served with Soup

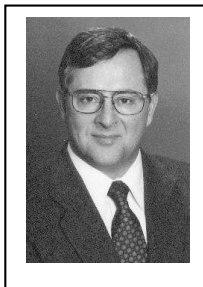
Steak Pizza with a Carlyle Salad

****Dessert may be substituted for soup or salad**

RSVP TODAY! Make your reservation today
with Mary Cortese at mfcgram@yahoo.com or
call her at (734)-434-6218

RSVP now for Feb. 21

JOHN L. DALY, MBA, CPA, CMA, CPIM, will be our speaker for both pre-dinner and post-dinner sessions on Thursday February 21, 2008. John is a Chelsea, Michigan based management consultant specializing in pricing strategy, strategic planning and business turnarounds. He has taught continuing professional education seminars since 1995. Earlier in his career, Mr. Daly spent fifteen years as a Chief Financial Officer, including ten years with a medium-sized Tier 1 automotive parts supplier. He also has been CFO for a large restaurant chain and COO for a manufacturer of window treatments. Mr. Daly is the author of *Pricing for Profitability* published by John C. Wiley & Sons, New York.



Come to the February 21st meeting and hear John's discussion of "Cases in Corporate Ethics" and "Tips for Skillful Negotiations." John is a local IMA chapter member and an excellent speaker, so don't miss this meeting! Mark your calendar now!

Upcoming Events and News

- A plant tour is being planned for the Jiffy Mix plant in Chelsea. This is a \$1 billion a year business with a long local history.
- It's time again to elect a new Chapter Board. Several positions are available. This is a great way to build relationships with others in the Chapter, have some fun, and develop those leadership and communication skills.

Institute of Management Accountants (IMA) – Ann Arbor Chapter Student Scholarship 2008 Application Instructions

The Ann Arbor Chapter of the IMA Proudly announces our sponsoring of student scholarships for the 2008 academic year. Two students will be selected to receive \$500 scholarships and one year student IMA memberships to be awarded at IMA Ann Arbor Chapter meeting on **March 20, 2008**.

These scholarships are open to students attending at EMU and Cleary University.

Application Package:

1. Scholarship 2008 Application Form
2. Professor Recommendation Letter
3. Resume including
 - Accounting related work experience, if applicable,
 - Education summary including GPA, credit hours, intended major, expected degree and expected graduation date
 - Extracurricular activities and/or
 - Participation in organizations with emphasis on leadership positions held.
4. One page, single spaced essay on either:
 - a. The benefits of Management Accounting to Society, or
 - b. The benefits of a Management Accounting Career.

Please send the application package to the following address submitted by **Saturday, March 8, 2008:**

Hyun-Jin Choi
IMA Ann Arbor Chapter
Director of Scholarships
122 Golfview Drive. Ypsilanti, MI 48197
choih@ewashtenaw.org

See the Chapter website at <http://www.imamichigan.org/annarbor/index.html> for the Application Form, send an email to Hyun-Jin, or come to the February 21st meeting to get a copy.

Have you Been Hacked?

Several people have asked how to tell if you have been hacked, so it deserves a general answer.

Unfortunately, the answer is not very clear cut.

In the early days of the internet, hackers were mostly hobbyists who made sort of a sick game out of breaking into other people's computers. They had a kind of "because it is there" mentality. Most of them would do it just for bragging rights, with a little malicious mischief thrown in for fun. Those people are mostly gone.

Nowadays, hackers are highly paid and highly skilled professionals working for international organized crime organizations. They have two objectives:

- (1) steal what they can
- (2) don't get caught.

To this end, they try their best not to leave tracks - and their best is pretty good. As a result, you may not know that you have been hacked until bogus charges start showing up on your credit card.

The good news is that hackers are like other thieves. They gravitate toward the easy money. So, your defenses do not have to be impenetrable – just better than the people around you. By being cautious and using common sense, you can convince them to go hack the oblivious college student with the grande-double-mocha-espresso-froth at the next table.

Keep your antivirus, antispam, and antispyware tools up to date.

- If your computer suddenly changes how it is running, do a complete scan.
- Install and run a personal firewall.
- Don't ever answer spam email.
- Don't ever give out personal information in response to an email - even if it looks like it came from an unimpeachable source. Call the "sender" on the phone and ask about it.
- Don't give your credit card information out unless you initiated the transaction. Look for "https" in the address to be sure that your transaction is encrypted.
- If you see broken English and/or misspelled words on a site, be suspicious. A favorite trick is to imitate a legitimate business (like a bank) to try to get you to enter your account information.
- Don't go to sites that are commonly associated with infectious software - gambling, porn, internet games, chat rooms, and file sharing are particularly notorious.
- Supervise your children while they are surfing.

From the Detroit Free Press January 21, 2008



If you haven't come to a meeting at our new "digs," come check it out. Carlyle's has a larger room than our previous location, and the food is terrific. At left is a snapshot of our January meeting at Carlyle's.

FIRST CLASS
DATED EDUCATIONAL MATERIAL



Change of Address Instructions

Please update your address, phone, and email at the IMA national web site www.imanet.org
If you have questions, call our local chapter board member Mary Cortese at 734-434-6218