

# Qualified Opinion

Volume LVIII

September, 2008

Number 4

## At a Glance:

### Next Meeting:

**Sept 18, 2008**

#### **Carlyle's Grill**

3660 Jackson Rd

Ann Arbor, MI

(West of Wagner Rd, at Quality  
Cinemas)

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

**Speaker:** Robert Allen

**Topic:** *School Funding*

**After-Dinner Meeting: 7pm, \$25**

*(includes both meetings and Dinner)*

**Speaker:** Doug Hicks, CPA, CMC

**Topic:** *Cost Information in a 21<sup>st</sup> Century  
Organization*

#### **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](mailto:mfcgram@yahoo.com) or  
call her at (734)-434-6218

## Dinner Meeting in September!

**Thursday September 18** is the beginning of our 2008-2009 program year. We have a dinner meeting with a presentation from **Robert Allen, Deputy Superintendent of Operations, from Ann Arbor Public Schools**. He will be addressing topics such as school funding, budgeting, sinking bond funds, the new high school, and capital improvement projects. Mr. Allen came to Ann Arbor from the Flint Community Schools, where he had been Chief Financial Officer. As CFO, his responsibilities cover most aspects of the district's financial operations and budget matters. Before joining the Flint schools, Mr. Allen held positions at Norfolk State University, Eastern Michigan University, and KPMG Peat Marwick. Trained as an accountant, he holds BBA and MBA degrees from Eastern Michigan Univ.

Also speaking Thursday September 18 is **Douglas T. Hicks, CPA, CMC, who is President of D. T. Hicks & Co.**, a consulting firm concentrating on the decision costing needs of small and mid-sized organizations. Before establishing his firm in 1985, he accumulated over fifteen years of financial and management accounting experience, twelve of those years in industry. A graduate of the University of Michigan – Dearborn's School of Management, he is a member of the Michigan Association of CPAs, the Institute of Management Accountants and the Institute of Management Consultants. In 1997, he received the University of Michigan - Dearborn Alumni Association's Professional Growth and Scholarship Award for his work in advancing modern costing concepts.

Since 1985, Doug has worked with nearly two hundred businesses to develop cost-effective methods for developing the accurate and relevant cost information they need to lead them into a more profitable future. This work has resulted in the "abc" solution™, an "activity-based" decision support process, originally designed for small and mid-sized organizations, but one that has proven to be effective for larger organizations as well.

## 7<sup>th</sup> Annual IMA Michigan Fall Conference

Wednesday, October 29, 2008

Kellogg Center, Michigan State University in East Lansing, Michigan

### “Excellence & Professionalism in Management Accounting”

*Sponsored by the IMA Michigan Council and Robert Half International*

8 hours of Continuing Professional Education  
(Including 2 hours of ethics)

8:00 AM – 8:30 AM – Reception & continental breakfast / Participant welcome

8:30 AM – 9:25 AM - “**Economic Update**” – Mr. Mitchell L. Stapley, CFA, Managing Director - Fifth Third Asset Management

9:25 AM – 10:20 AM - “**Sustainability: Economic Engine**” – Mr. Fred P. Keller, Chairman and CEO of Cascade Engineering

10:20 AM – 10:35 – Morning Break

10:35 – 12:00 PM – “**Accounting, Auditing and Tax Update**” – Mr. Scott Pertill, CPA, Partner and Mr. Martin Comden, CPA - Plante & Moran, East Lansing

12:00 PM – 1:30 PM – Lunch, Awards, and Keynote Speaker

- **Special Awards and Recognition**” - Chapter awards, and other special recognitions - Mr. Robert Maddox, IMA Michigan Council President
- **Keynote luncheon speaker** - Mr. John Pollara, CMA, CFM, CPA, Chair-Emeritus of the Institute of Management Accountants - “**From Backyard Business to Public Company - The Role the Management Accountant Plays in Driving Business Performance**”

1:35 PM – 2:30 PM – “**Ethics for Accounting Professionals**” – Dr. James Lampe, PhD, CPA and Dr. Olen Greer, PhD, CMA - Missouri State University

2:30 PM – 2:45 PM – Afternoon Break

2:45 PM – 3:40 PM – “**Ethics for Accounting Professionals**” – Professors Lampe and Greer - Missouri State University (Continued)

3:40 PM – 4:30 PM – “**Avoiding Employee Lawsuits in Your Finance Operations**” – Mr. James B. Thelen, Attorney – Miller, Canfield, Paddock and Stone, PLC.

4:30 PM – Summary and business card exchange

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REGISTRATION FORM  
**IMA Michigan 2008 Fall Conference**  
**“Excellence in Financial Management”**

Wednesday, October 29, 2008 - Kellogg Center - Michigan State University

NAME \_\_\_\_\_ NICKNAME \_\_\_\_\_

FIRM/COMPANY \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY/STATE/ZIP \_\_\_\_\_

PHONE \_\_\_\_\_

E-MAIL \_\_\_\_\_

IMA MEMBER NUMBER AND CHAPTER \_\_\_\_\_

CERTIFICATION (CPA, CMA, CFM, OTHER) \_\_\_\_\_

REGISTRATION FEE:

IMA MEMBER RATE - \$110.00 “EARLY BIRD” by SEPT 30  
- \$150.00 AFTER SEPT 30

NON-IMA MEMBER RATE - \$165.00 “EARLY BIRD” by SEPT 30  
- \$185.00 AFTER SEPT 30

STUDENTS (WHO ARE NOT EMPLOYED FULL TIME) - \$45

Please make your check or money order payable to:

“**IMA Michigan Council – Fall Conference**”, and mail this form and your check to:

Institute of Management Accountants Michigan Fall Conference  
Attn: Jim Horsch, Conference Chair  
4415 Heritage Ave, #D-3, Okemos, Michigan, 48864.

Registration confirmation will be provided by e-mail. For questions, call Jim at 517.346.6324 or e-mail him at [jhorsch@mail.michbar.org](mailto:jhorsch@mail.michbar.org). Additional conference information will be posted on the IMA Michigan Council website: [www.imamichigan.org](http://www.imamichigan.org).

## Your Online Resource to IMA Professional Development

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Content that addresses your needs: All IMA professional development programs relate to one or more of the five core competencies of management accounting:

- **Strategic Costing**
- **Business Performance Management**
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### Change of Address Instructions

Please update your address, phone, and email at the IMA national web site [www.imanet.org](http://www.imanet.org).  
ALSO email Jim Casper at [jcasper@provide.net](mailto:jcasper@provide.net) so that our Chapter has your updates.  
If you have questions, call our local chapter board member Mary Cortese at 734-434-6218.