

SFbulletin

By Stephen Barlas, Mike Osheroﬀ, Dennis Whitney, Kathy Williams



Bill Knese Named IMA Chair-Elect

William F. Knese, CMA, CFM, CPA, has been named IMA® Chair-Elect, which means he will become IMA Chair in 2013-14. The IMA Global Board of Directors announced Bill's nomination on February 25, 2012, and members had 30 days after that to nominate other candidates. At the end of the 30-day period a unanimous ballot was cast, so Bill will become the new Chair-Elect July 1, 2012. As Chair-Elect, he will be a member of the Governance Committee and will chair IMA's Planning and Development Committee.

Bill's management accounting career spans more than 30 years. At present, he is vice president, Finance & Administration and CFO of Angus Industries, Inc., in Watertown, S.D. He joined Angus in 2000 as vice president and CFO and was promoted to his current position in 2004. Until its year-end 2011 acquisition by Worthington Industries, Inc., Angus was an employee-owned company. Angus is a designer, manufacturer, and marketer of rollover protective structures (ROPS), cabs, cab components, and steel fabrications for the agricultural, construction, material handling, recreational vehicle, and truck markets. As a strategic partner to the CEO, setting overall direction for the company, Bill is responsible for all financial functions, including strategic planning, communications with shareholders, cost estimating and product pricing, financial risk, accounting policy and procedures, treasury management, lender relationships, debt, industrial revenue bonds, budgets, forecasts, and taxes. He also is responsible for corporate development, including acquisitions and divestitures; audit; risk management; employee stock ownership plans; legal matters; the corporate secretary function; and more.



Before joining Angus, Bill was vice president and treasurer of CLARCOR Inc. CLARCOR is an NYSE-listed manufacturer of quality engineered products and services for the engine/mobile and industrial/environmental filtration markets and packaging markets. He joined the company in 1979 as internal auditor, then became controller of Baldwin Filters, a CLARCOR subsidiary in Kearney, Neb., in 1981. In 1983 he became corporate controller of CLARCOR, then served as its controller and assistant treasurer; treasurer and controller; vice president, treasurer, and controller; and vice president and treasurer. His 16 years of controllership responsibility involved corporate accounting policy and practice, financial controls, accounting systems, analysis, financial materials for annual and quarterly reports, SEC filings, supervision of operations controllers, management information systems, and taxes. He also was an in-house consultant to operations.

He began his career in public accounting, joining Price-

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The Right Apology

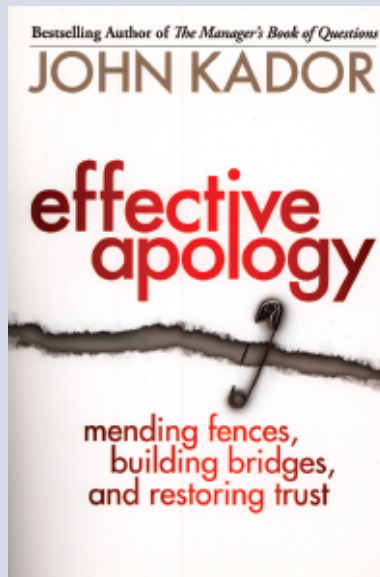
Every relationship involves at least two people, be it friends, business associates and workers, or citizens of a city or nation. Underlying that relationship is a sense of trust—an understanding that all parties to the relationship share common moral values and will act with integrity when dealing with one another. When a breakdown in this trust occurs, whether through error, misjudgment, or anger, people are left feeling slighted, hurt, or betrayed, and the relationship and the organization of which it is a part become less effective. In *Effective Apology*, Kador tells us how to make them whole again.

It's natural for some to deny culpability for an error. The tendency is to pretend that the slight had never been made and hope that the offended party will forget it or not realize it happened. This may work when jostling someone in line at the cash register, but the larger the consequences of the slight, the greater the need to acknowledge it and apologize. Kador identifies five parts to an effective apology:

Recognition: "I made an error, and it hurt you." Until a slight is recognized, there can be no true apology.

Responsibility: "I did it, and I accept the consequences that you're hurt." Without acceptance of responsibility, an apology is only admission.

Remorse: The offender must offer contrition for his or her error. Often a simple "I'm sorry that..." will suffice. Without



remorse, the offended party can't be sure that the slight was unintentional.

Restitution: The offender must be willing to make the victim whole again by compensation or other sacrifice. Restitution shows victims that the offender can't escape from the consequences.

Repetition: The offender must pledge to stop the act that caused injury; otherwise, the injured party would be fearful that the slight will be repeated in the future.

There are right and wrong ways to apologize, and Kador liberally illustrates both with examples from his consulting practice. He notes that there are very few instances of a perfect apology, but most people will accept an imperfect one if it isn't too self-serving. If you're wrong and hurt someone emotionally or

physically: admit it, tell the victim how you wronged him, and, to the best you can, bring him to the financial or emotional state he was in before the slight. Above all, genuinely repent of your action and pledge not repeat it.

Most people will accept an imperfect apology if it isn't too self-serving.

The whole idea of an apology is to maintain the relationship between two individuals or between an individual and a group. Without apology, friends are no longer friends, leaders become distrusted, and the effectiveness of the organization begins to break down. By the simple act of saying "I'm sorry" and accompanying that admission with responsibility for the action, we can restore that relationship to one of mutual respect and trust.

Let's face it: No one can be right all the time. Ignoring the hurts we do to others results in hard feelings and a loss of group trust. Apologizing for an error not only mends a rocky relationship, but it may actually make someone better by leading to a greater sense of humility of the parties involved. Meeting today's challenges at work or at home will at times strain relationships. An effective apology is the lubricant that maintains the sense of trust, teamwork, and community for all of us.—Mike Osheroff, osheroff@wa-net.com

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waterhouseCoopers (then Coopers & Lybrand) in Rockford, Ill., in 1974, ultimately becoming a senior auditor. He became a Certified Public Accountant (CPA) in 1977. But after four years of “looking afterward for tips on what happened, I realized the action was on the other side of the desk,” he explains, “so I decided to pursue management accounting.” In 1978 he joined Greenlee Bros. & Co., a manufacturer of machine tools and contractor tools in Rockford, as manager of planning and financial analysis. Then it was on to CLARCOR and Angus.

Bill joined IMA and the Rockford Chapter in 1978 when his firm encouraged employees to participate in accounting organizations. He decided to pursue the CMA® (Certified Management Accountant) when he started his management accounting career because he wanted a credential that would demonstrate excellence in his new field. He earned his CMA in 1982. Later he decided to sit for the last CFM (Certified Financial Manager) exam and earned his CFM in 2008.

He has served IMA in several roles at the local and global levels. He was newsletter director and vice president of administration for the Rockford Chapter, then became Chapter president in 1988-89. He began his association with the ICMA (Institute of Certified Management Accountants) Board of Regents as a member of the Regents Assistance Committee, reviewing exam questions. With the encouragement of Priscilla Payne, then head of the ICMA, he joined the Board of Regents, where he was a member in 1997-2003 and chair in 2004-

06. Bill has been an at-large member of the IMA Global Board of Directors since 2008. He also is a member of the Stuart Cameron McLeod Society (SCMS).

In addition, he has been active in several professional and community organizations. He served as a member of the FAF/AICPA/NASBA Blue Ribbon Panel on Standard Setting for Private Companies. In addition to IMA, he is a member of Financial Executives International (FEI), the Association for Financial Professionals (AFP), the American Institute of Certified Public Accountants (AICPA), and the Illinois CPA Society. An active community volunteer, he has served as president, officer, and board member of a number of community not-for-profit organizations and civic ventures, including the Watertown Development Company, Watertown Rotary Club, Watertown United Way, Watertown Chamber of Commerce, Watertown Area South Dakota Symphony Orchestra League, Watertown Art Festival, Rockford Art Museum, Rockford Symphony Orchestras, Golden Apple Foundation, Rockford YMCA Capital Campaign, Blackhawk Day Care Center Capital Campaign, and Rockford College \$20 million Vision Campaign. In 2000, he received the Rockford Rotary Club “Service Above Self” award.

Bill received his B.A. degree in English from St. John’s University in Collegeville, Minn., in 1970, then served in the U.S. Army in the United States and Germany in 1970-72. He received his MBA degree from St. Cloud State University in St. Cloud, Minn., in 1974.

Notice of Annual Meeting

To members of the Institute of Management Accountants:

Notice is hereby given to all members of IMA that the Annual Meeting of the Institute will be held Sunday, June 24, 2012, at the Mandalay Bay Resort & Casino in Las Vegas, Nev., to review the report of the Nominating Committee and to transact such other business as may properly come before the meeting.



PCAOB Auditor Rotation Concept Release Draws Fire

By Stephen Barlas

The Public Company Accounting Oversight Board (PCAOB) has stirred up a hornet’s nest with its concept release on mandatory auditor rotation, which was the

Sharing Your IMA Life

Most IMA® members share a strong spirit of camaraderie. What have your experiences as a member of IMA been like? Do you have a story about them you'd like to share? If so, please consider writing an IMA Life column that will be published in *Strategic Finance*. You can be a student member, a young professional, in the midst of your career, or retired. If you would like to write an IMA Life article, please e-mail Kathy Williams at kwilliams@imanet.org.

subject of two days of hearings at PCAOB headquarters in March and a separate hearing in the House Financial Services Committee on March 28. Tom Quaadman, vice president for the Center for Capital Markets Competitiveness at the U.S. Chamber of Commerce, told the House Capital Markets and Government Sponsored Enterprises Subcommittee that the PCAOB concept release was an example of “mission creep.” He said, “The PCAOB appears to have embarked on an agenda that is leading far afield from its specific, but important, mandate to regulate auditors.” Rep. Scott Garrett (R.-N.J.), chairman of the subcommittee, agreed with Quaadman, although he hedged a bit with some qualifying words. The PCAOB concept release convinced Rep. Michael Fitzpatrick (R.-Pa.), a member of the subcommittee, to introduce a bill barring the PCAOB from moving forward with an actual proposal. James Doty, the PCAOB chairman, repeated a number of times that the PCAOB had made no decision to move forward with a proposal. But under gentle but persistent questioning from the Republicans on the committee, Doty didn't back down from arguing that there was ample concern, both in the U.S. and in other countries, including the European Union, over the number of deficiencies found during

audit inspections by the PCAOB and other national bodies and the larger questions that arise from these findings. The European Commission, for example, has released a proposal for audit market reform that includes mandatory firm rotation and encouragement of joint audits.

Both Garrett and Rep. Spencer Bachus (R.-Ala.), chairman of the Financial Services Committee, pressed Doty on whether the PCAOB would do a cost-benefit analysis before moving forward to issuing a proposal. Doty resisted answering. In fact, he referred to a three-page statement the Government Accountability Office (GAO) issued in December 2011. It said the PCAOB hadn't shown in its concept release that breakdowns in audits had resulted from a lack of auditor independence and, even if independence had been compromised, it isn't clear the problem could be “prevented or mitigated” by rotation.

JOBS Act Exemptions for Emerging Growth Companies

For a select group of companies, the Jumpstart Our Business Startups (JOBS) Act (H.R. 3606) Congress passed at the end of March actually closed the door on auditor rotation and relaxed some U.S. Securities & Exchange Commission (SEC) reporting requirements. The provisions in the JOBS Act apply to “Emerging Growth Companies (EGCs),” which are defined as issuers with total annual gross revenues of less than \$1 billion.

The bill offers a number of regulatory relief provisions for EGCs as a way of inducing entrepreneurial companies to move forward with initial public offerings (IPOs). The JOBS Act exempts EGCs from certain regulatory requirements until the earliest of three dates: (1) five years from the date of the EGC's initial public offering, (2) the date an EGC has \$1 billion in annual gross revenue, or (3) the date an EGC becomes a “large accelerated filer,” which is defined by the SEC as a company that has a worldwide public float of \$700 million

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or more. EGCs would still be required to comply with SEC-mandated quarterly and annual disclosures, but they would be exempted from Section 404(b) of the Sarbanes-Oxley Act of 2002 for a longer transition period—up to five years—instead of the current transition period of two years. Section 404(b) requires companies to have an outside auditor provide a report on the company's internal controls, which is now mandatory for all companies with a market capitalization over \$75 million a year. The EGC would still have to establish internal controls. The SEC Office of the Chief Accountant had been keeping the current over-\$75

million requirement in place.

The bill also exempts EGCs from any rules promulgated by the PCAOB that would require mandatory audit firm rotation. It also allows EGCs to ignore new standards from the Financial Accounting Standards Board (FASB) until private companies are required to comply—if that standard applies to private companies. The implication, presumably, is that EGCs don't have to comply at all when a standard doesn't apply to private companies. Not surprisingly, the FASB wasn't too happy with that provision, viewing it as Congressional interference with the independent standards-setting process.



Congratulations, New CMAs

The following IMA members became a CMA between January 1, 2012, and March 31, 2012.

Elmouez Siddig Abd Alla, CMA	Sabry Omer Abdulrahman, CMA	Muhammad Ahmed Roushdy Abdelzaher, CMA	Taher Almani, CMA
Mohamed Ahmed Abd El Aziz, CMA	Abdallah Abdulrahman Odeh, CMA	Ahmed Hamed Akl, CMA	Yahya A. Almouazen, CMA
Tamer E. Abd Elmoaty, CMA, CPA	Mohd Waled N. Abo Sharikh, CMA	Firas Al Ashban, CMA	Abdullah M. N. Alnabulsi, CMA
Elbashir Hamid Abdalla Gibreel, CMA	Yasser Mohamed F. Abou El Fetouh, CMA	Osama A. Al Dayyat, Sr., CMA	Mohammad Mhd. Hafez Al-Shayeb, CMA
Moataz Hassan Abdallah, CMA	Maya Abou Jaoude, CMA	Ahmad Mahmoud Al Ghniemat, CMA	Awab Al-Shwaikh, CMA, PMP
Tawfig Abdalrhman Adam Yousif, CMA	Mohamed Ibrahim Abouseada, CMA	Yaser H. Al Hajjaj, CMA	Mohammad Nurul Amin, CMA
Alaa M. Abdel Azeem, CMA	Munzer I. Abu Aysheh, CMA	Rama M. Al Hamwi, CMA	Christopher Keane Anderson, CMA
Tamer H. Abdelghany, CMA	Samer Hisham Abu Lebadah, CMA	Abeer A. Al Jaabari, CMA	Amr Fathi Antar, CMA
Ahmed Mahmoud Abdelhamid, CMA	John A. Adkisson, CMA	Salam Mohammed Al Qudah, CMA, CPA	Richard Armitt, CMA
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		Ammar F. Alkhayer, CMA	Gurinder Singh Bedi, CMA

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 Gerard Jacob Bijl, CMA
 John Christopher Bisha, CMA
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 Gary Bohe-Thackwell, CMA
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 Marc Boulet, CMA
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 Michael O. Bruno, CMA
 Ahmed Ali Ahmed Bubshait, CMA
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 Govinda Raju Bugata, CMA
 Muhammad Inam Bukht, CMA
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 Debra J. Capre, CMA
 Sebastiaan Cevat, CMA
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 Baurzhan Dairabaev, CMA
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 Howard A. Dodds, CMA
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