

Globetrotting with IMA

By Kristine Brands, CMA



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My interest in management accounting began when I was an MBA student at Emory University in Atlanta, Ga. My management accounting course fascinated me, so I asked my professor, Gary Luoma, one of the first CMAs, which professional organization I should join after graduation. He recommended IMA® and encouraged me to sit for the CMA® (Certified Management Accountant) exam. Little did I know his advice would be incredibly valuable as I joined IMA, became a CMA, became active in chapters from coast to coast, and traveled the world studying accounting issues.

I began my career at Honeywell in Minneapolis, Minn., as a cost accountant and an international financial auditor. I was very active in IMA's Minneapolis Chapter. The year I ran the program committee, I ambitiously invited U.S. Senator David Durenburger and Honeywell President and CEO Stephen Keating as speakers. I was working on an audit in Phoenix, Ariz., but the audit department flew me back to Minneapolis for the meetings. I could tell that my conservative audit managers were wondering what I would do next.

Some of my IMA experiences are out of central casting. While attending the World Congress of Accountants in Kuala Lumpur, Malaysia, I ran into Raef Lawson, IMA's Professor-in-Residence and vice president of research. Both of us were jet lagged beyond recognition but were delighted to make the IMA connection. At the XBRL (eXtensible Business Reporting Language) International conferences in Montreal, Dublin, and Abu

Dhabi, I talked with fellow committee members from the IMA XBRL Committee (now the IMA Technology Solutions and Practices Committee) as well as local chapter members. I attended the victory party for Nevada State Controller and former IMA Chair Kim Wallin when she was first elected to office in 2006. And I flew 24 hours straight from South Africa to an IMA board meeting in Tucson, Ariz.

A big highlight of my IMA service was being one of IMA's representatives on COSO's 2006 Small Business Task Force that developed Sarbanes-Oxley (SOX) compliance guidance for smaller publicly traded companies: *Internal Control over Financial Reporting—Guidance for Smaller Public Companies*. The IMA delegation was instrumental in shaping the final document to include valuable examples, the “how to” comply with SOX.

During my years as an IMA member, I've recruited a lot of members. My most recent and proudest recruit is my brother, Jim Mayer, who recently joined IMA's Southwest Florida Chapter and is studying for the CMA exam.

Thanks to my friends in the chapters I've been a part of—Minneapolis, Atlanta, Boston, Nation's Capital, Santa Barbara, and Colorado Springs—and thanks to my colleagues on the IMA Global Board of Directors for the great opportunities and memories. Being an IMA member has given me the opportunity to be a part of a professional organization that has enriched my career and makes a difference in accounting. **SF**