

President's Message

ASWA Members and Friends:

What a delightful October meeting! Kathleen Villard, The Feng Shui CPA, provided some insightful tips on the challenges and benefits of owning a CPA Firm. She really emphasized the importance of relationships, integrity, technical skills and drive and how those characteristics influence both her professional and personal life. We also had 5 guests present: Mary Niedermann, Erica LeToumeau, Betty Kroll, Bianca Perez (student) and My-Linh Callies (student). I want to extend a special invitation to each of them to attend a future meeting, join our organization and get involved.

Please join us for our first joint meeting with the IMA on Monday, November 17th. Victoria Fox, Managing Director of Emory & Co., will be speaking to us on Mergers & Acquisitions. I invite each of you to take an advantage of this opportunity to network with other professionals in the area and get the word out about our organization. Please get your reservations into Sue Jaeckel. All members, even if you are on the permanent list, need to prepay and select a meal choice to avoid the increase in price at the door. All guests also need to prepay.

Fundraising for scholarships: As I mentioned in our last newsletter, our chapter will again be granting two scholarships this year to women students who are majoring in accounting and attending a Wisconsin school. One scholarship, for \$500, will be awarded to a woman in a two-year program, the other scholarship, for \$1,500, will be awarded to a woman in a four-year program. The Milwaukee Chapter funds these scholarships through a variety of fundraising activities: 1. Selling Entertainment books, Gold C books, and pocket peelers, 2. Monthly raffles, 3. Raffles at our Student Activity Night, and 4. Member and friend donations. As part of our planning meeting this year, the Board authorized me to put together a more formal donation program which includes recognition at different contribution levels, 2. Multi-year pledges and 3. Corporate donations. I want to thank everyone for their continued support of our scholarship fundraising activities whether it is through selling books and pocket peelers, participating in raffles or direct donation to the fund. I encourage everyone to continue to participate as appropriate for their situation. As a show of support for our donation program and in order to encourage donations to our scholarship fund from members and friends, I will match cash donations received between October 1, 2008 and January 31, 2009 up to \$500.00. I want to extend a special thank you to Sue Press for getting our program off to a terrific start with her donation at the patron level. We will be recognizing individuals for their contributions in February as a part of Student Activities Night. On the corporate side, Vivian Moller will be seeking donations as part of requests for corporate sponsorship.

In past years, our members have generously supported the Holiday Giving Tree. Janet Sargent will be coordinating this event for our chapter and Bev Loofboro will be our chapter drop-off site. Please contact Janet if you would like to obtain a gift tag. See inside the bulletin for additional details.

Our chapter will be well represented at the National conference with 4 attendees, Vivian Moller, National Board, Linda Steinberg, current chapter president and two past chapter presidents, Susan Hallberg and Cathy Yekenevicz. Look for updates on the conference in the January bulletin. Use your next networking opportunity to speak with past attendees of the conference and learn about the benefits of attending a national conference.

If you have an issue or concern, please feel free to contact me at Linda285@aol.com or 262-821-1861. See you at the November meeting.

Linda

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ASWA Mission:
The mission of ASWA is to enable women in all accounting and related fields to achieve their full personal, professional and economic potential and to contribute to the future development of their profession.

To learn more about us, go to www.aswa.org or www.aswamilwaukee.org.



Chicago Chapter 70th Anniversary

The Chicago Chapter is celebrating its 70th Anniversary on Tuesday, November 18th. Speaker: Susan Bulkeley Butler "Become the CEO of You, Inc." 5:30 pm Cash Bar; 6:30 pm Dinner and Program. Costa's Restaurant 30 S. Hasted (at Van Buren), Chicago Tickets: \$55. Vivian Moller has offered to drive for the event. Please contact her if you are interested in attending.

LAST TIME TO PURCHASE YOUR ENTERTAINMENT '09 AND GOLD C BOOKS

The Entertainment '09 and Gold C books will be available for everyone to pickup for the last time this year at the November 17th meeting. The Entertainment '09 books still sell for \$35 and the Gold C books still sell for \$15 with 20% of the sale price going to our group. Also this year, if we sell more than 65 Entertainment '09 books we will receive 50% profit (\$17.50 each) profit for all books sold over 65! The coupons are good to use right away and don't expire until 11/1/09. Steve the barber will be selling books for us again this year even though he sold his shop to a lady named Jane. When I dropped off the books Jane seemed eager to help us raise some scholarship funds!

The fall 2008 edition of Pocket Peelers will also be available for everyone to pickup sell at the November 17th meeting. They can be viewed at www.pocketpeelers.com. On this edition there are Ace Hardware coupons! They still sell for \$10 each with half of the price going to our group and they expire on 9/30/09.

If you would like to pickup a book or a Pocket Peeler before the November 17th meeting, or if you can't make it to the meeting, just contact me at the number or e-mail listed below to arrange how I can get them to you. Let's make this another successful year for our Entertainment Book and Pocket Peelers sales!

Ann Neshek, Fundraising Chair

Phone: (414) 443-1911

E-mail: Aneshek@wi.rr.com

Most Dangerous Chocolate Cake Recipe in the World

5-MINUTE CHOCOLATE MUG CAKE

- 1 Large Coffee Mug
- 4 tablespoons flour (that's plain flour, not self-rising)
- 4 tablespoons sugar
- 2 tablespoons baking cocoa powder
- 1 egg
- 3 tablespoons milk
- 3 tablespoons oil
- 3 tablespoons chocolate chips (optional)
- some nuts (optional)
- Small splash of vanilla

Add dry ingredients to mug, and mix well. Add the egg and mix thoroughly. Pour in the milk and oil and mix well. Add the chocolate chips and nuts (if using) and vanilla, and mix again. Put your mug in the microwave and cook for 3 minutes on high. The cake will rise over the top of the mug, but don't be alarmed!

Allow to cool a little, and tip out onto a plate if desired. EAT!!! (This can serve 2 if you want to share!)

Why is this the most dangerous cake recipe in the world? Because now we are all only 5 minutes away from chocolate cake at any time of the day or night!



ASWA/IMA JOINT MEETING—NOVEMBER 17, 2008

The November meeting of ASWA will be held in conjunction with the Greater Milwaukee Chapter of the Institute of Management Accountants on Monday, November 17, 2008. This meeting will be a joint meeting to promote and benefit both organizations. Registration begins at 5:30, dinner at 6:00 and the speaker will be at 7:00. The meeting will be held at Alioto's Restaurant located at 3041 N. Mayfair Road.

The speaker will be Victoria Fox, the Managing Director of Emory and Company. She will speak on Mergers and Acquisitions. Ms. Fox provides merger and acquisition advisory and capital raising services as a Managing Director with Emory & Co. She has extensive middle-market transaction experience, having participated in over 75 merger and acquisition advisory projects over the past fifteen years, including divestitures, sales and dedicated acquisition searches. These services were performed for public and private companies and private equity groups in a wide variety of industries. Prior to joining Emory & Co., Ms. Fox provided merger and acquisition advisory services at a boutique middle-market investment banking firm. Ms. Fox contributes articles to and is quoted in various publications and frequently speaks on merger and acquisition topics. She is a founding member of The M&A Forum, Treasurer of the Wisconsin Chapter of the German American Chamber of Commerce and is a member of the Association for Corporate Growth and the Milwaukee World Trade Association. She earned her MBA in International Business from Marquette University and BA degrees in Finance and German from Michigan State University.

Not only is the date and place different for this meeting, the cost will be as well. All ASWA members will need to pay \$25, ASWA guests will pay \$26, Student members \$14, and retired members \$19. Everyone must make a reservation in advance specifying your dinner selection: Chicken Normandy, Sour Cream Pork Chop or 7 oz. Tenderloin. The permanent reservation list will not apply to this meeting.

You may register as usual by calling or e-mailing Sue Jaekel, 262-255-2179, Reservations@aswamilwaukee.org or sjaekel@wi.rr.com. **Reservations must be made by Tuesday, November 11, 2008 and we are suggesting that you pay in advance by the October meeting.** There is no charge to attend the meeting portion only. However, if you do not make a reservation but show up for dinner, the cost will increase to \$30. As usual, if you make a reservation and do not show up, you will be billed for the dinner.

All students in attendance will be eligible for two drawings, one to receive a free GM-IMA membership and one to receive a free ASWA membership. Everyone in attendance will be eligible for two other drawings, one to receive a free GM-IMA dinner and meeting of your choice and one to receive a free ASWA dinner and meeting of your choice.

This will be the last time to get your Entertainment Books and Gold C Books for the year. Pocket Peelers will be available as well. And you can sign up for the Holiday Giving Tree. Please join us for this special meeting. If you have any questions or would like further information, you can contact Sheila Roback at 262-246-7258.

If you prefer, you can mail your payment to ASWA, c/o Sue Jaekel, N72 W13869 Good Hope Road, Menomonee Falls, WI 53051 by November 11, 2008.

Meal Choice: Chicken Normandy Sour Cream Pork Chop 7 oz. Tenderloin

Meeting Cost: Guest \$26 Member \$25 Student \$14 Retired \$19

Name: _____ Phone Number: _____

Company: _____

ASWA Member Attends International Competition

On July 13-16, the World Orienteering Championships and World Trail Orienteering Championships were held in Olomouc, Czech Republic. ASWA Milwaukee Chapter 41 member and Cedar Community (West Bend) Accounting Manager Catherine Yekenevich was able to represent the USA on the "Paralympic" Trail O team. Paralympic status requires a doctor's statement that the person has a qualifying medical condition. There is also an "Open" class. The picture shows the five team members and their coach. Cathy is the second person from the right.

Orienteering is the sport of navigating through the terrain using a highly detailed map. International competitors run through the forest from control point to control point. The fastest one back wins, provided they have "punched" at each control on their map. A variation, Trail Orienteering, was designed to allow competition in map reading without requiring physical ability. Originally designed for wheelchair-bound participants, it has become a sport in its own right. Trail Orienteering requires that you select the correct flag on the terrain represented by the location and description on your map. An example is shown in the smaller picture. In the international competition, there were nineteen control locations each day at two very different locations.

Here are Cathy's comments: What a wonderful opportunity it was to be part of the USA Trail Orienteering Team! Four days of trials on the trails, ceremonies and celebrations, good meals and great people, and a whole lot of learning new map-reading techniques! If it weren't for the guidance of our coaches, the event would have been more of a mystery than just a huge challenge. Rambling around the Czech countryside, the medieval/baroque host city Olomouc and along the Morava river, we were warmed by the sun and welcoming Czechs. Our individual results were very respectable, and I'm thrilled to be counted on the US Paralympic Team. We ranked 8th out of 13 countries, not bad for international competition. Many thanks for the support I have received and the chance to participate in the excitement of a World Champs!





The logo for the American Society of Women Accountants (ASWA) features the letters 'ASWA' in a large, bold, serif font. A horizontal line with arrowheads at both ends passes through the middle of the letters. Below the logo, the full name 'American Society of Women Accountants' is written in a smaller, serif font.

American Society of Women Accountants

The American Society of Women Accountants, Milwaukee Chapter 41, grants a scholarship each year to a woman student who is in a four year program and will be a senior during the next academic year, is majoring in accounting and attending a Wisconsin school.

The 2009 - 2010 grant will be for \$1500 payable in two installments at the beginning of each semester. Applicants are judged on grades, extra curricular activities, life experience and an essay. Payments are contingent upon the recipient providing proof of enrollment for the 2009-2010 semesters, academic level at that time and maintaining personal conduct at the school she attends. Only the winning applicant needs to send supporting documentation that proves continuing enrollment. At this time, only a fully completed application is needed.

The successful applicant will be notified no later than the first week in January. She will be expected to attend one of our monthly meetings, of her choice, that are held on the fourth Tuesday of each month at Klemmer's Banquet Center in the Milwaukee area. This will, of course, be as our guest. No notice will be sent to the remaining applicants.

Only fully completed and signed applications will be considered. Applications can be downloaded on our website at www.aswamilwaukee.org and submitted to the Scholarship Chair.

Application deadline is November 30, 2008.

Sue Heaton, CPA
Scholarship Chair
Suby, Von Haden & Associates
P.O. Box 1910
Brookfield, WI 53008-1910
heatons@sva.com

If faxing, cover letter is essential 262-641-6880

Tax Breaks Extended by the Emergency Economic Stabilization Act of 2008

There were a variety of tax breaks that expired at the end of 2007. The passage of the Emergency Economic Stabilization Act of 2008 extended many of these tax breaks. Included here is a general listing of the tax breaks extended and available as noted:

- Itemized deduction may be claimed for state and local sales tax paid instead of the itemized deduction for state and local income taxes out through 2009.
- The above the line deduction for higher education expense was extended through 2009.
- The above the line deduction for educator expenses was extended through 2009.
- Individuals 70 ½ or older can exclude from gross income up to \$100,000 of individual retirement account (IRA) distributions that are sent directly to a qualified charitable organization. The individual can not take an itemized deduction for the charitable donation. This provision was extended through 2009.
- An additional standard deduction for real property taxes paid by nonitemizers is now available through 2009 (This originally was only applicable to 2008).
- 15-year straight-line cost recovery for qualified leasehold, restaurant, and retail improvements was extended through 2008.
- Taxpayers may elect to treat qualified environmental remediation expenses as deductible in the year paid rather than charging expense to a capital account. This applies to expenses paid or incurred through 2009.
- In general, interest, rent, royalties, and annuities paid to a tax-exempt organization from a controlled entity are treated as unrelated business income of the tax exempt organization. A special rule in Code Sec. 512(b)(13)(E) provides that if a payment to a tax-exempt organization by a controlled entity is less than fair market value, then the payment is excludable from the tax-exempt organization's unrelated business income. The Act extends the special rule in Code Sec. 512(b)(13)(E) for two years, that is, it applies for payments received or accrued through Dec. 31, 2009.

Officers, Board Members and Chairs

Officers

President:	Linda Steinberg President@aswamilwaukee.org
Immediate Past President:	Janet Sargent (ex officio)
Recording Secretary:	Valerie Sheldon RecSecretary@aswamilwaukee.org
Corresponding Secretary:	Sue Press CorSecretary@aswamilwaukee.org
Treasurer:	Cathy Yekenevicz Treasurer@aswamilwaukee.org
Vice President-Programs:	Sandi Chase VPresident@aswamilwaukee.org

Board Members

Program Reservations:	Sue Jaeckel Reservations@aswamilwaukee.org
Publicity:	Christine Yard PR@aswamilwaukee.org
Membership:	Sue Christensen membership@aswamilwaukee.org
Member Retention:	Rhonda Fritz members@aswamilwaukee.org
Fundraising:	Ann Neshek fundraising@aswamilwaukee.org
Website Chair:	Wendi Hall webmaster@aswamilwaukee.org

Committees (Not elected & Nonvoting)

Student Activities:	Kathy Burzynski student@aswamilwaukee.org
Member Education:	Caryl Ehlert Education@aswamilwaukee.org
Scholarship Chair:	Sue Heaton scholarship@aswamilwaukee.org
Scholarship Trustees:	Sue Christensen and Jean Williams

No Newsletter in December

Next Newsletter Deadline is Friday, January 9, 2009

**Please e-mail any articles you may have of interest to Sue Press
spress@schlitzpark.com OR gpress@centurytel.net**

ASWA Meeting Schedule for 2008-2009

Location: Klemmer's Banquet Center, 10401 W. Oklahoma Avenue
Time: Social 5:30, Dinner Promptly at 6:00, Program Promptly at 7:00
Fees: Members \$22, Retired Members and Students \$19, Guests \$24

<u>Date</u>	<u>Entrée</u>	<u>Program Topic/ Speaker</u>
November 17, 2008 <i>(3rd Monday in conjunction w/IMA at Alioto's on Hwy 100)</i>	Chicken Normandy Sour Cream Pork Chop 7 oz. Tenderloin	Mergers and Acquisitions <i>Victoria Fox, Managing Director Emory and Co.</i>
January 27, 2009	Breaded Tilapia Baked Chicken Breast Veal Italiano	Tax Update <i>Caryl Ehlert, CPA, MST, Tax Supervisor Kolb Company</i>
February 24, 2009	<i>Family Style</i> Pot Road of Beef Baked Chicken	Student Activities Night
March 24, 2009	Roasted Artichoke Ravioli/Pesto Chicken Cordon Bleu Burgundy Marinated Steak	Tips on Career Planning, Effective Resumes, Interviews <i>Kathy Burzynski, CPC, Owner/Consultant Burzynski Employment Solutions, LLC</i>
April 28, 2009	Shrimp with Vodka Sauce Chardonnay Chicken Sirloin Steak	TBD Election of Officers
May 26, 2009	Stuffed Filet of Sole Beef Stroganoff Chicken Kiev	TBD
June 23, 2009	Baked Chicken Breast Garlic & Herb Pasta NY Strip	TBD Installation of Officers

Please call Sue Jaeckel at 262-255-2179 or by e-mail to Reservations@aswamilwaukee.org or sjaeckel@wi.rr.com by the Thursday before our meeting to make a dinner reservation.

Please advise if you wish the alternate Vegetarian Steamed Vegetable Entrée instead. Guests are always welcome at our meetings!

PERMANENT RESERVATION LIST: (Call in ONLY if you wish to cancel!)

Kathy Burzynski	Sue Christensen	Rhonda Fritz	Wendi Hall	Susan Hallberg
Sue Heaton	Sue Jaeckel	Linda Steinberg	Vivian Moller	Ann Neshek
Cheryl Pfundtner	Sue Press	Sheila Robak	Valerie Sheldon	Catherine Yekenevicz

PER EXECUTIVE BOARD RESOLUTION, any member who makes a reservation by the deadline, or any member on the permanent reservation list who fails to cancel their reservation by the deadline, will be billed for their meal. Anyone wishing to be added to or deleted from the permanent reservation list may contact Sheila Robak. Please note that by placing your name on this list, you are responsible for paying for the meal from every meeting. If you are not able to attend, please call or email by the previous Friday and you will not be responsible for payment.

Holiday Giving Tree

It's that time of the year again when we start planning for the Holidays. The Volunteer Center of Greater Wisconsin is again asking us to participate in the Holiday Giving Tree. This is a program that coordinates Holiday Gifts for those in need, with gifts in the \$20-\$25 range. Last year we filled 20 tags and the receiving organization was very pleased. The tags will be available in early November and I'm planning to email them out.

Bev Loofboro has again agreed to be the drop off point for the gifts at Loofboro Chiropractic Office, 11038 W Capital Dr, Monday & Wednesday 8AM to noon, 2PM to 6PM, Tuesday & Friday 8AM to noon, 2PM to 5PM. The deadline isn't firm yet, but by late November or early December. I'll give full details of what's expected, i.e. wrapped or unwrapped etc., when I email out the tags.

We ask that members volunteering to take a tag(s) be responsible for delivering the gift to Bev. Because our November meeting is early this year, there won't really be an opportunity to bring the gifts to a meeting. If this poses a problem, think of the ASWA members that work in your area and possibly coordinate for one person to drop off several gifts.

Please email me if you would like to make someone's holiday a little brighter at jsargent1@wi.rr.com

Warehousing Electronic Tax Payments

For electronic payments of Wisconsin taxes, taxpayers have the option of "warehousing" the payment. "Warehousing" means the taxpayer can choose a payment effective date that is up to 365 days in the future from the current date.

An article has been posted to the Department of Revenue's web site which provides more information about electronic payment warehousing, including step-by-step instructions. You may access the article through this link:



Happy Thanksgiving Day!



Donation Program to Support the Dorothy Philippi Scholarship Fund

This fund is a 501(c)(3) organization.

Background: The Milwaukee Chapter 41 of the American Society of Women Accountants grants up to two scholarships each year to women students who are majoring in Accounting and attending a Wisconsin school. One scholarship, for \$500, will be awarded to a woman in a two-year program who will be entering or already in her second year in the coming spring semester. Another scholarship, for \$1,500, will be awarded to a woman in a four-year program who will be entering her senior year in the upcoming fall semester. The Milwaukee Chapter utilizes a variety of methods to raise funds including direct donations by members, friends and corporate sponsors.

Please consider supporting our scholarship fund at one of the following donation levels:

- **Benefactor Members** – Contributions of \$1,500 or more (this level can be obtained through payments over a three year period, i.e. \$500 commitment per year)
- **Sustaining Life Members** – Contributions of \$125 or more by a Life Member during the year
- **Life Member** – Lump sum contribution of \$500 or more, completed pledge of \$500 or more, paid in four consecutive annual installments (\$125 or more per year)
- **Sponsor Member** – Contributions of \$250 or more during the year
- **Patron Member** – Contributions of \$100 - \$249 during a year
- **Friend Member** – Contributions up to \$100 during a year

In order to make a donation, please print and fill out the attached form.

Dorothy Philippi Scholarship Fund Donation Form

Please indicate the donation category:

- Benefactor \$1,500
- Benefactor Installment \$500 (3 year commitment)
- Life Member \$500
- Life Member Installment \$125 (4 year commitment)
- Sustaining Life Member \$125
- Sponsor \$250 or more
- Patron \$100 - \$249
- Friend (under \$100)

Please check (as appropriate)

Employer Gift Matching Form is enclosed

Please send donation receipt to:

Name _____
 Address _____
 City _____ State _____ Zip _____
 E-mail address _____

Contribution:

in honor of _____
 in memory of _____

Please send acknowledgment to:

Name _____
 Address _____
 City _____ State _____ Zip _____

Make check payable to ASWA Milwaukee Scholarship Fund and mail to:

Catherine Yekenevicz
 2330 Chestnut Street #85
 West Bend, WI 53095-2989

Alternative Minimum Tax (AMT) for 2008

The "AMT patch" was passed as part of the Emergency Economic Stabilization Act of 2008. AMT exemption amounts as established for 2008 are \$46,200 for single and \$69,950 for married couples and \$34,975 for married individuals filings separately which are slightly higher than the 2007 levels. If the AMT patch had not been enacted, the AMT exemption would have reverted back to the 2000 levels.

The AMT phase-out rules have not changed. Thus, the AMT exemption amounts for individuals for 2008 are as follows:

- married individuals filing jointly and surviving spouses, \$69,950, less 25% of alternative minimum taxable income (AMTI) exceeding \$150,000 (zero exemption when AMTI is \$429,800);
- unmarried individuals, \$46,200, less 25% of AMTI exceeding \$112,500 (zero exemption when AMTI is \$297,300);
- married individuals filing separately, \$34,975 less 25% of AMTI exceeding \$75,000 (zero exemption when AMTI is \$214,900), but AMTI of married individuals filing separately is increased by the lesser of \$34,975 or 25% of the excess of AMTI (without regard to the exemption reduction) over \$214,900.

IMPORTANT REMINDERS

If you haven't already, don't forget to renew your membership! If you recall, national headquarters will handle renewals differently this year. Current members will renew July 1 and continue with that renewal date. New members will be renewing on their anniversary date.

If your address, phone numbers or e-mail addresses change, please remember to update your information on the national website, <http://www.aswa.org>. You will need your member number to do that.



FORTY-FIRST ENTRY

American Society of Women Accountants
c/o Susan L. Press
W5151 Young Road
Eagle, WI 53119

aswamilwaukee.org

The mission of ASWA is to enable women in all accounting and related fields to achieve their full personal, professional and economic potential and to contribute to the future development of their profession.

Despite Uncertain Economy, Hiring Challenges Persist

Even in today's uncertain economic environment, employers report that there is ongoing demand — and tough competition — for skilled accounting and finance professionals, according to the *2009 Salary Guide* from Robert Half International. In fact, 72 percent of U.S. finance and human resources managers surveyed by Robert Half International are having difficulty locating highly qualified candidates. Talent shortages are particularly acute for staff and senior accountants, public accountants, and credit and collections specialists. Following are additional findings highlighted in the recently released guide:

Salaries Projected to Rise Modestly

Starting salaries in accounting and finance are expected to go up slightly in 2009. Tax accountant managers at large companies (organizations with more than \$250 million in sales), for instance, are expected to see some of the biggest gains with a 4.9 percent increase, to between \$76,500 and \$100,750. General accountant managers at midsize companies (\$25 million to \$250 million in sales) are forecast to receive a 4.1 percent boost, to a range of \$60,500 to \$79,500. Salaries of senior financial analysts at small companies (up to \$25 million in sales) also are projected to rise 4.1 percent, to a range of \$50,250 to \$64,000. (These are just three of the more than 250 accounting and finance positions listed in the *Salary Guide* that can be adjusted for more than 75 markets across the United States.)

Organizations Keeping their Eyes on Future Talent Pipeline

The anticipated retirement of millions of baby boomers is likely to have a significant impact on hiring needs in the years ahead. In a Robert Half survey featured in the *Salary Guide*, senior executives ranked baby boomer retirements as the trend that will most significantly alter the workforce in the next decade. Although many boomers are opting to remain longer in the workforce for quality of life and financial reasons, companies recognize the need to think ahead. To prepare for the eventual loss of top professionals, businesses of all sizes are keying in on the need to hire and groom the next generation of leaders. Public accounting firms are recruiting college students as early as their sophomore year, while retention efforts have focused on giving young professionals more career development opportunities and better work/life balance.

Strategic Staffing Embraced

More and more organizations are staffing strategically by thinking in terms of needs, not just jobs. Businesses are increasingly turning to project professionals to cost-effectively handle workload peaks and provide specialized expertise that doesn't exist internally. Concerned about making hiring mistakes, many companies use these temporary assignments as a cost-effective way to evaluate project professionals firsthand before extending full-time offers.

To request a complementary copy of the *Salary Guide*, please visit www.accountemps.com/FreeResources or call (800) 803-8367.

Accountemps is the world's first and largest temporary staffing service specializing in the placement of accounting, finance and bookkeeping professionals. The company has more than 360 offices worldwide and offers online job search services at www.accountemps.com.