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2025 PAAK Convention Concludes

The annual PAAK Convention took place this past August in Salina, KS. Thirty-six members along with spouses and guests attended the jam packed event. From meetings to golf and bowling to the arts, Salina had it all and in walking distance.

Laura B. Parrish-Coan was elected as the new president while Mitchell Long, Logan K. Winter and Andrew L. Bowen were voted into the offices of president-elect, secretary, and treasurer respectively.

If you haven't attended the convention, you are missing out. There are many opportunities to network, while also engaging in leadership opportunities and learning something new. There is so much packed into a short 3 days. See you in Manhattan next year.



Past Presidents Attend Convention-*Top Row (L to R):* Carroll L. Long, Jr., Curtis Long, Victor D. Barbo, Scot E. Henderson, Craig L. Dassow, Robert D. Householter, Jr.; *Middle Row:* Janet St. Clair-Hays, Kathleen R. Graff, Shelia Wright, Tammy J. Pachta, Teresa R. Hopper, Marci K. Fox; *Front Row:* Jon K. Bell, Roger K. Hoyt, Jay D. Langley and Douglas L. McEntafer.

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PRESIDENT'S MESSAGE



Laura B. Parish-Coan
President

It was truly a pleasure to see so many of you at this year's annual PAAK convention in Salina. I want to extend my heartfelt gratitude to Carroll Long and his committee for their exceptional work in organizing another memorable event. From the magic show and golf outing, to bowling, a fascinating visit to The Garage automotive museum, and a wonderful Friday evening banquet, the convention was packed with both fun and opportunities to connect.

If you have not yet attended a PAAK convention, I highly encourage you to join us next time. It's a fantastic way to engage in enjoyable activities, build lasting relationships, and expand your professional network within our community.

Since this is my first newsletter as President of PAAK, I'd like to take a moment to introduce myself. My journey in public accounting began unexpectedly in 1985, when Greg Gough offered me a position as a secretary at his Wichita firm. I soon discovered a passion for accounting, and after passing the Enrolled Agents exam in 1991, I joined Greg as a partner in 1997. In 2006, with Greg's retirement, Steve Criser and I merged our firms to create what is now CGP Group, where I've served as managing partner ever since.

Outside of work, you'll find me spending time with my grandsons, reading, and mowing our five-acre property—which always keeps me busy!

As many of us are working hard to finalize extended business, trust, and individual tax returns, I know how demanding this time of year can be. Once tax season winds down, it'll be time for continuing professional education (CPE). I'm excited to invite you to our upcoming live CPE event in Manhattan on October 20, featuring Dave Krebs, who will share insights on the "One Big Beautiful Bill" and offer valuable practice management tips. Don't forget—PAAK also offers online webinars through TaxSpeaker, and you can find a full list of CPE options at www.PAAK.org.

It is truly an honor to serve as your President this year. Together, I believe we can continue to strengthen PAAK and grow our membership. Your ideas and feedback are always welcome—please don't hesitate to reach out with your thoughts on how we can move forward as an organization.

Thank you for your continued support. I look forward to seeing you in Manhattan in October!

Don't forget

SIGN UP FOR THE MANY WEBINARS PAAK OFFER [HERE](#).
PAAK IS HELPING OUR MEMBERS REACH THEIR EDUCATION
GOALS THROUGH ONLINE SAVINGS; BECOME A MEMBER TODAY!

 **JOIN NOW**

Continuing Education Update

By Craig L. Dassow, Committee Chairman

As many of you already know, we will be offering a variety of continuing education courses through TaxSpeaker's piggyback program featuring their live interactive online webinars. For those of you that have not signed up yet, the process is really easy. Either sign up through the email reminders or directly through the PAAK website. Payment can be made online when you register or you can mail your check to PAAK. Once you register, PAAK will send you an email with the link to access the course. You may receive a separate email enabling you to download the course materials. It depends on whether the course materials are available when you sign up. Sometimes they will be made available closer to the event date. You will receive your certificate from TaxSpeaker though.

Here is the schedule of online CPE through TaxSpeaker:

- Business Tax in Depth (16 credit hours) – September 29-30 (alternate dates available)
- Federal Tax Update – Business & Individual (8 credit hours) – October 29
- 1040 Tax in Depth (16 credit hours) – November 3-4 OR November 6-7 OR
- November 24-25 (alternate dates available)
- 1040 Boot Camp (16 credit hours) – January 8-9, 2026

We also have two live events coming up:

- One Big Beautiful Bill Seminar with Dave Krebs – October 20 in Manhattan
- TaxSpeaker 1040 Tax in Depth – December 4-5 in Independence, Missouri at the Hilton Garden Inn (NEW LOCATION for this Kansas City event)

Snaps from Convention



Stevauni the Magician Entertains (L to R):
 Craig L. Dassow volunteered to get his head trapped for a death defying trick; Curtis Long donates a \$10 bill for a trick as Tammy J. Pachta looks on; Alicia Stubbs is in awe as she helps the amazing Stevauni float a table; Stevauni's assistant is somehow suspended in the air.



What Accountants Can Learn from T-Ball

Chaotic, crazy, and utterly joyful

By Liz Farr

(submitted for reprint from CPATRENDLINES.com by PAAK member)

No one keeps score. There are no outs. Everyone gets a chance to whack a baseball off the three-foot tee as far as they can. When everyone on the team has had a chance to bat, the inning is over. The last batter and all the kids on base run around the bases to home, and the other team goes up to bat. Two innings, and the game is over.

I love it. It's chaotic, crazy, and utterly joyful. All these little kids are out there doing their best. Some are really little, with their uniform t-shirt sleeves hanging past their elbows and their shoulders on level with T's lowest position. If it takes 10 tries to get that ball a few feet into the infield, that's OK. And if five kids run to the ball and it gets past all five, that's OK also. We cheer for all the kids, even the ones on the other team.

Some kids spin around as they swing the bat. More than a few have no clue what to do after they hit the ball. One little girl ran straight to second base. Another kid is clearly not interested in the game, and his older sister continually shrieks, "Lorenzo, quit playing in the dirt!" when he's on the field.

Now not all T-ball leagues run this way. When he was six, another grandson of mine was on a competitive traveling T-ball team out of San Antonio that made it all the way to the T-ball World Series in Louisiana. Yes, there is such a thing as the T-ball World Series.

In that league, they very definitely kept score. Kids could strike out. Three outs, and the inning was over. Unfortunately, I never got to see any of those games, but I bet there were more than a few tears shed. At the same time, those kids undoubtedly worked on their skills. The competitive nature of that league made them highly accountable to each other. They wanted to win as many games as possible.

Thinking about the differences between these two very different T-ball leagues reminds me a bit of the differences between the new generation of accountants - the "Disruptors" that I interview on my podcast - and the traditional firms I worked in.

The newer generations are more collaborative and less hierarchical. They care less about keeping "score" by recording the required number of billable hours and care more about creating an environment where everyone does their best.

Many of my guests have organization charts with job titles and positions that reflect the strengths of their team members. They understand that their team members don't always fit neatly into boxes labeled Senior, or Manager, or even Partner. They might have a Chief Operations Officer or Client Liaison Specialists. Many follow a corporate form of governance, with a CEO in charge.

They focus on providing their clients with value and excellent service-but not at the expense of anyone's sanity. They understand that when their team members are happy and healthy, that translates to happier clients and more revenue. Many focus on deliverables, not billable hour quotas, and offer flexible schedules so that team members can shape their work around their lives, not vice versa.

This new generation of "disruptors" isn't following the same playbook as traditional firms. Some spent time in firms, saw the model's brokenness, and created something new. Others came from outside of public accounting and created their own versions of what an accounting firm should look like.

They're not billing solely by the hour. Some sell services by subscription, others do value pricing, and many offer monthly packages. They embrace technology and use it to amplify their efforts. One thing that unites many of these leaders is their fanatical attention to systems and processes. The efficiencies they gain enable team members to provide value beyond compliance work. These systems also give firm leaders the bandwidth to work on their firms, not in their firms.

Most are extremely picky about the clients they take on and are not afraid to fire clients who disrespect team members, deadlines, or boundaries. Many are laser-focused on a particular industry niche or stage of business. They are innovators and adventurers, unafraid of trying new things and experimenting with technology, processes, and systems. Like those little kids on the T-ball team, they're not afraid of making mistakes. They know that eventually, they'll figure it out, but in the meantime, let's support our teammates. And yes, these people are finding ways to make more money - sometimes much, much more - while working fewer hours.

In contrast, I've heard stories of traditional firms that still use billable hour quotas as cudgels to deny bonuses or promotions to people who found ways to do the work better, faster, and under budget while bringing in more revenue. And firms where work-life balance means they "only" work 55 hours a week during tax season.

In my own experience, advancement opportunities were limited by the lack of open slots above me in the org chart. Firm leaders had a hard time seeing my role as anything other than the person who could crank out the biggest, most complicated tax returns quickly and accurately. While the tax partner acknowledged my role as a leader in the firm, I was never been granted the job title that allowed me to attend the leadership team meetings.

I might have stayed if I had been encouraged to create a new role that helped the firm serve clients better or streamlined our operations. On-boarding liaison? Client and workflow manager? Operations organizer? Client education specialist? Work-life balance was definitely out of whack during my time in public accounting.

Here's just one example: When my oldest brother died unexpectedly in late August of 2009, my family had to postpone his memorial until October 17, the first Saturday I had off.

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FIRM REGISTRATION; FIRM/FICTITIOUS/PROFESSIONAL NAMES & FIRM OWNERSHIP

The Board has observed that certain firms/fictitious/professional names are not properly registered with the Board; are using firm/professional names that do not comply with Kansas law; or may have an ownership structure that does not comply with Kansas law.

A firm is defined in K.S.A. 1-321(k) as:

- (1) An individual who operates as a sole practitioner and who issues reports subject to Peer Review; or
- (2) Any business organization including, but not limited to, a general partnership, limited liability partnership, general corporation, professional corporation or limited liability company. This includes single member LLCs.

MUST I REGISTER MY FIRM?

- a. A firm with an office in Kansas or that performs or offers to perform attest or non-attest services to the public must register with the Board (as defined in K.S.A. 1-321(d) and (r)); or an in-state or out-of-state

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I spent hours at some of these firms talking to the leaders about the new ways of serving clients at a deeper level that I was reading about in "subversive" journals like Accounting Today and hearing about on podcasts. To a man (and yes, they were all men in charge), they all said "Great ideas, I'll try them out when I have time."

We tend to think of older, more traditional firms as monolithic, unified entities. But in truth, firm leaders have been doing things differently for decades. That's what happens when most firms are small, and the owners create businesses that match what they think an accounting firm should be.

Some firms have experimented with different pricing and service models, as Jody Grunden has with Summit CPA, which has employed weekly subscription pricing for more than 20 years. Others have focused on creating a healthy workplace culture and serving clients at a deeper level. These firms have always been part of the landscape of public accounting.

However, this innovation in business models and attention to employee well-being and client success haven't been common in all firms. Many of us have worked in firms where we were overworked, unappreciated and underpaid.

What would accounting be like if we could combine the glee of the no-rules T-ball league with the discipline of the T-ball World Series-bound team? Can we create a new way of being accountants that lets us be joyful humans first while also practicing within the boundaries of our profession?

Years ago, I asked the late Australian podcaster and advisor to accountants, Steve Major, why he thought firms were reluctant to change from their current model. His answer was that firms were making too much money to change. This sentiment was echoed recently by my friend Mike Maksymiw when he posed the following question at Accounting Today's Firm Growth Forum in San Diego and again on LinkedIn: How do we incent firms that are making more money than ever before to take risks necessary to change the profession we are all talking about?

There isn't just one answer, just as there has never been one way to operate a successful firm. But I do know that the answers will emerge when we find ways to bridge the gap between the old ways and the new ways.

Both sides have much to offer each other. One of my mentors in accounting was Dennis Burt, who founded his firm in the 1960s. He had a magical touch with clients and frequently found creative solutions to their problems. When I went to networking events, it seemed that everyone knew and respected Dennis Burt.

Soon after I joined his firm, I noticed that he often wrote up the invoices for tax returns I had worked on. I asked him why he was doing that. At another firm, I was told that we sell our time, so even though I was efficient at getting the work done, he shouldn't have been doubling or even tripling the bill based on the time I had in the project.

He told me, "Because that's the value it has for the client."

In retrospect, I see his statement as a radical departure from the billable hour norms of that time. That brief answer severed the link in my mind between the time spent from the value of the deliverable. And, perhaps not surprisingly, at that firm, we weren't held to stringent billable hour quotas.

One day, I asked Dennis what he considered his principles for success as a CPA. I still have the note, written on a sheet from a notepad with the firm logo:

1. Return phone calls
2. Be an advocate for your clients
3. Treat others with respect
4. Demand adequate compensation for services

I don't think any of these principles are out of sync with the ways that the new generation of firm owners operates.

What Will Accounting Look Like in the Future? I've been asking this question of accountants, both in public accounting and on the corporate side for the last year or so. I don't think anyone is thinking big enough yet.

Shortly before his death, Steve Major told me the story of a world conference held in the early 20th century to find solutions to a growing public health issue facing all large cities: how to deal with the putrid, stinking mass of horse manure on their streets. However, as we all know, the invention of the automobile solved that problem, albeit while creating new ones.

I believe we are on the cusp of a similarly huge transformation in accounting, finance, and business. We can't imagine the solution because it won't look anything like what we think will solve the problems we now face.

I'm excited about this transformation, even as I acknowledge it will be painful for many, much as the advent of the automobile was a disaster for horse breeders and buggy whip manufacturers. But I do know that if we embrace this change from a foundation of empathy and openness, we'll create something bigger and brighter for our teams, our clients, and the world.



Kathy Brents, CPA, CBI
Broker, Managing Member

Christy Hudson, CBI
Broker

Contact Us



Office - 866.260.2793
Kathy Cell - 501.514.4928
Christy Cell - 501.499.4357



500 Amity Rd, Suite 5B-68
Conway, AR 72032



kathy@accountingbizbrokers.com
christy@accountingbizbrokers.com
accountingbizbrokers.com

**Selling your accounting firm is complex.
Let us make it simple.**



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individual functioning as a sole practitioner that issues reports subject to Peer Review; or an out-of-state firm that performs or offers to perform attest services for a client in Kansas, must register with the Board.

b. An individual functioning as a sole practitioner that issues reports subject to peer review, is a firm and must register as such with the Board if he or she has an office in Kansas, performs or offers to perform attest services for a Kansas client or is not otherwise exempt from registration pursuant to K.S.A. 1-308(c).

c. A CPA who owns an entity through which he or she provides services to the public as a CPA, i.e. an LLP, LLC, general corporation, professional corporation (association) or partnership, must register that firm with the Board as required by K.S.A. 1-308, regardless of whether or not the entity name includes the CPA's name, or constitutes a fictitious name. This includes single member LLCs. Before registering with the Secretary of State, a firm should first register with the Board of Accountancy to ensure that the name of the firm complies with state law.

FICTITIOUS/PROFESSIONAL NAMES:

d. A fictitious firm or professional name is a name that contains anything other than the name or names of one or more present or former owners, partners, members, or shareholders. For instance, "Smith Accounting" is considered to be a fictitious professional name, and as such, should be registered with the Board. Likewise, "Smith Accounting, LLC" is considered to be a fictitious firm name, and as such, should be registered with the Board.

For more information concerning requirements, please contact the Board office at atksboa@ks.gov, or by calling 785-296-2162.



Lifetime Member (left): Jay D. Langley was awarded Lifetime PAAK Membership during convention.

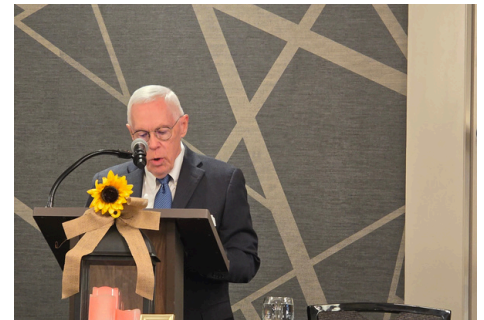
2025 President Presents (right): Cary G. Wikoff presents the Committee Award and Committee Chairman Award at the Annual Banquet.



The Right Stuff (below): Marci K. Fox accepts the award for Committee of the Year; Douglas L. McEntarfer accepts the award for Committee Chairman of the Year.



Host with the Most (left): Carroll L. Long, this year's MC and Convention host opens the banquet.



Induction of Officers (right): Jay D. Langley confirmed the officers and directors for the next term.

Madam President (below): Laura B. Parish-Coan takes the podium as the new PAAK president.



New Leadership (above): Mitchell Long, Andy Bowen, Katherine Sparks and Logan B.H. Wolters during the induction of officers.

That's A Wrap (below): Teresa R. Hopper gives Cary G. Wikoff his retirement gift for his next game day.



Snaps from Convention





LAURA B. PARRISH-COAN
PRESIDENT

MITCHELL LONG
PRESIDENT-ELECT

LOGAN K. WINTER
SECRETARY

ANDREW L. BOWEN
TREASURER

CARY G. WIKOFF
IMMEDIATE PAST PRESIDENT

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TIMOTHY M SHEAHAN
KATHERINE SPARKS
ALICIA STUBBS
LOGAN B.H. WOLTERS
JACY ZIMMERMAN

STAFF:
HEATHER POORE
P.O. BOX 31
OSBORNE, KS 67473
785-827-PAAK
WWW.PAAK.ORG
ACCOUNTANT@PAAK.ORG

PAAK NEWS & NOTES

HAPPY bIRTHDAY! MAY ALL YOUR WISHES COME TRUE

<i>Makayla Nelson</i>	1
<i>John E. Cross</i>	1
<i>Chelsea Harper</i>	2
<i>Dale L. Ramsey</i>	3
<i>Dale M. Sprague</i>	5
<i>Karen A. Fowler</i>	6
<i>Douglas L. McEntarfer</i>	6
<i>Randall R. Carlson</i>	11
<i>Eric B. Allen</i>	16
<i>Courtney B. Ellis</i>	16
<i>Kurt Guth</i>	18
<i>Connie Jo Hughes</i>	19
<i>C. Duane McCammon</i>	23
<i>Traci Molt</i>	26



Congratulations to the following members who have been members for 20 years or longer: Cary G. Wikoff, Garold D. Gilkison and Karen A. Fowler. Special congratulations go out to Roger K. Hoyt and Paul A. Honaker who joined in 1989, Lori A. Murray who joined in 1986, Ronald L. Miller who joined in 1978 and Carlan D. Honaker who joined in 1964.



Ready to sell your firm? It is time to start the process NOW! We have a large number of active buyers and lenders are ready to lend on these firms to make it happen!

AVAILABLE LISTINGS: S Central KS Gross \$500k-New; SE KS Gross \$385k-New; Lenexa Gross \$600k-New; Overland Park Gross \$265k-New; Overland Park Gross \$470k-New; NE KS Gross \$725k-New. Contact Kathy Brents, CPA CBI at 501-514-4928 or Kathy@AccountingBizBrokers.com to LIST TODAY or to request your FREE MARKET ANALYSIS! Visit our website www.AccountingBizBrokers.com to see all of our current listings.

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