

2006 Watt Sells Award winners prove disciplined preparation works.

By: Tom Rogowski, CPA

Becker CPA Review Program Director

The top ten scorers on the 2006 CPA Exam—the most recent winners of the prestigious Watt Sells Award—didn't get there on brainpower alone. Just ask them. Most, if not all, will tell you that the key to their success was simple: disciplined preparation.

The Watt Sells Award, presented annually by the American Institute of Certified Public Accountants, recognizes the year's top ten cumulative scorers on all four sections of the CPA Exam. This is the second consecutive year that seven of the top ten had participated in a Becker review program.

Those seven for 2006 are:

- Irene Altman, KPMG
- Jeffrey P. Barrows, PricewaterhouseCoopers
- Jonathan Patrick Booth, KPMG
- Robert W. Hybiak, Deloitte
- Keith A. Piwko, Plante & Moran
- Kurt B. Piwko, Plante & Moran
- Wendee Mariko Shinsato, Defense Contract Audit Agency

The other winners are:

- Lina Ginan Dimachkieh, law school student
- Jason B. Jiskoot, Pella Corporation
- Svetlana Rodinskaya, Ernst & Young

What makes the winning difference?

To a person, the Watt Sells winners interviewed for this article emphasized the critical importance of an organized study plan. Award winner Irene Altman recalls, "In one of the first Becker lectures, the instructor said that personal planning, dedication, and discipline will ultimately determine your exam score. It was true for me. If you study, do the homework, and practice, practice, practice, you'll pass."

Fellow winner Jeffrey Barrows agrees and adds, "Make sure you can set aside enough time to accomplish everything you need to do. I didn't spend all day every day preparing, but I did have a set time each day for study. The review program works. There really weren't any major surprises on the exam at all."

"Just rip it off."

No, he isn't recommending grand larceny. Jonathan Patrick Booth refers to his personal theory about timing the exam. Besides staying on plan, his advice is to take the exam as soon as possible after finishing your academic program. "It's like a Band-Aid," he says. "You just have to rip it off!"

Booth took his own advice very seriously. He graduated on May 19, 2006, and had completed most of his review and started his new job by July 13. He then took all four parts of the exam before August 8. As his top-ten finish proves, he nailed it.

Such an aggressive approach is not recommended or practical for everyone. But nearly all of those interviewed agree with Booth on one thing: starting the preparation process and completing the exams as quickly as possible after graduation is a winning strategy.

Putting almost too fine a point on it.

Kurt and Keith Piwko are indeed brothers, fraternal twins in fact. Both earned their master's in accounting at Michigan State. Both work for the same accounting firm. Both prepared with Becker. Both took the CPA Exam at the same time. But that's where the similarity ends, and a major "point" of difference begins. Kurt topped his brother's score on the CPA exam by one full point.

Recalls Keith, "I got the news first that I had won the Watt Sells award. I knew right then that Kurt must have won too, because he had scored one point higher. I was definitely

excited that we both did so well, but he'll never let me live down that one point."

Keith also offers a related exam review tip. "Having Kurt studying at the same time was a big help. I think anyone could benefit from having a study partner to give you feedback or get you past a sticky point." He failed to add that it's probably not necessary for your study partner to be your twin.

A voice of experience.

Winner Rob Hybiak worked for six years in the brokerage and investment banking industries before he decided to go back to college for a master's in accounting. "I knew I wanted the CPA credential too. I have accountant friends in their late 20s who didn't sit for the CPA Exam and have already hit a career ceiling. For me, becoming a CPA was essential. It can help take you almost anywhere you want to go in business."

Rob's advice for the CPA Exam? "Have a plan. Study hard. And don't get caught sitting in a review course and not scheduled to take your exam right away. That's something that Becker really emphasized. Plan ahead." Good advice, it seems, from start to finish.

About the Watt Sells Award.

The Watt Sells award was named in honor of Elijah Watt Sells, one of the country's first CPAs and a significant contributor to the advancement of the accounting profession. The awards are presented annually to ten candidates, each of whom must have completed testing during the previous calendar year and passed all four sections of the CPA Examination on their first attempt, earning the highest cumulative scores.

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Congratulations Watt Sells Award Winners!

These individuals are well on their way to successful careers. Becker CPA Review joins the AICPA in congratulating the ten winners of the 2006 Elijah Watt Sells Award.

- ◆ Irene Altman – KPMG
 - ◆ Jeffrey P. Barrows – PricewaterhouseCoopers
 - ◆ Jonathan Patrick Booth – KPMG
 - ◆ Lina Ginan Dimachkieh – law school student
 - ◆ Robert W. Hybiak – Deloitte
 - ◆ Jason B. Jiskoot – Pella Corporation
 - ◆ Keith A. Piwko – Plante & Moran
 - ◆ Kurt B. Piwko – Plante & Moran
 - ◆ Svetlana Rodinskaya – Ernst & Young
 - ◆ Wendee Mariko Shinsato – Defense Contract Audit Agency
- ◆ These seven winners prepared for their exams using Becker CPA Review.

Elijah Watt Sells was one of the country's first CPAs and a significant contributor to the advancement of the accounting profession. The Elijah Watt Sells Award was created in 1923 to recognize CPA candidates who achieved the highest cumulative scores and passed all four sections of the Uniform CPA Examination on their first attempt.