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## Editor's Desk: T100: Judgment call

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In what is, I'm sure, a relief for most, I'll spare you my biweekly ramblings about the ineptness of Washington, the 2008 presidential race, the AMT or even whether the addition of Brett Favre will help push the New York Jets above the .500 mark. If your reading habits even remotely resemble mine, you most likely bypassed what we like to call in journalism "the news hole" of the issue you're currently holding to see who made the cut - and, by contrast, who didn't - in our annual Top 100 Most Influential People feature.

Throughout the year, inarguably the question I'm asked most often - with the possible exception of whether I'm a Yankees or Mets fan - is, "What do I have to do to make your Top 100 list?" Answering which are my favorite sports teams is relatively easy; saying what someone must accomplish to be included on the T100 list, somewhat less so.

The Most Influential is one of a trio of Top 100 franchises published by Accounting Today through the year. The other two are the Top 100 Firms (by far our most requested reprint) and the Top 100 Products. Yet when someone asks about "your Top 100," it is almost always a reference to the Most Influential, because throughout the years, it's forged a reputation as a unofficial scorecard of the profession's powerbrokers.

As with any list not predicated on quantitative data (as our Top 100 Firms feature is), influence, unfortunately, cannot be as easily defined as growth percentages or annual revenues. Some candidates will always retain a seat at the T100 table because of the posts they hold, regardless of criticisms of their job performance or legislative rulings. Those would include chairman of the Securities and Exchange Commission and the Public Company Accounting Oversight Board, as well as the head of the American Institute of CPAs. You also could thr in the heads of the Big Four, if for nothing else than the magnitude of the firms they run - their sheer size wields influence on the subsequent tiers of the profession. Ditto for the top ex at many of the larger software concerns, whose products influence thousands of users at accounting firms throughout the country.

After that is where it gets a bit tougher, and certainly more subjective. There are many who influence the profession far outside the spotlight of media scrutiny - for example, consultant who help orchestrate myriad M&A deals or the legions of accounting educators who tirelessly prepare the next generation of CPAs. Then there are those who are connected with issue that may remain critical for a year or two, but nonetheless are influential in the moment. Finally, there are leaders of smaller firms or companies who are leading by example in a number of critical areas.

As with any list of top anything, there are no doubt going to be disagreements about the final roster. This year will be no different, as our staff had to winnow down a list of nearly 200 possibilities to get to the 100 mark. I know that, as with every year, you'll enjoy the 2008 T100 Most Influential. Even though you may not always agree.



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