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My Three Careers

By John R. Ledgerwood, CMA, CFM, CPA



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My love for accounting began in the late 1970s when I was an undergraduate business student at the University of Northumbria at Newcastle, England. With a father who was a nuclear physicist and a mother who was an elementary school teacher, I had little knowledge of business and no knowledge of accounting. Those foundational financial and managerial classes got me hooked.

Several years after graduating, I moved across the “pond” to Florida and started a lawn and landscaping business, which I operated for 10 years before selling. During the last few years of operating the business, I returned to graduate school to study for a master’s degree in accounting with the aim of becoming a Certified Public Accountant (CPA) and working as a practitioner. There, one of my professors introduced me to the Certified Management Accountant (CMA®) program and had us students study the exam and present sections to our peers. This was an invaluable experience.

I achieved my goals: I graduated with a Master of Science in accounting, went on to pass the CPA exam, and began in public practice. Today I still own and operate my own CPA firm in Daytona Beach, Fla.

After many years in practice, I had a desire to teach. A colleague of mine was an adjunct instructor at the local community college, and they needed another instructor. This door opened, and I began my new career as a college instructor, teaching

taxation. I loved it, and after four years of part-time teaching there, I found out that a local university, Bethune Cookman University, had a full-time position available. I applied and was hired to teach personal finance, financial management, and cost and managerial accounting. The preparation work for my cost and managerial accounting classes reignited my interest in managerial accounting. I decided to pursue the CMA and Certified Financial Manager (CFM) certifications, which I completed in 2007.

I’m now at Embry-Riddle Aeronautical University, which very graciously recognized my accomplishment of achieving the CMA and CFM credentials by giving me a significant pay raise without my even requesting one! When I earned the certifications, the Institute of Certified Management Accountants (ICMA®) sent a nice letter to my dean. Becoming a CMA has enhanced my teaching career in many ways. Currently, I work full-time in academia and continue to run my CPA practice. The additional knowledge I’ve obtained from the CMA program has also enhanced my effectiveness in public practice. It has primarily aided me in dealing with manufacturing clients.

I highly recommend pursuit of the CMA to all of my students, fellow CPAs, and business colleagues, and I believe that the new changes to the exam structure will further encourage many students to pursue the esteemed CMA certification. **SF**

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