

TAX AND BUSINESS SERVICES

TAX AND BUSINESS SERVICES PLAY A CRUCIAL ROLE IN THE SUCCESSFUL OPERATION AND GROWTH OF ANY COMPANY. THESE SERVICES ENCOMPASS A WIDE RANGE OF PROFESSIONAL OFFERINGS DESIGNED TO ASSIST BUSINESSES IN MANAGING THEIR FINANCIAL OBLIGATIONS, ENSURING COMPLIANCE WITH TAX LAWS, AND OPTIMIZING THEIR OVERALL FINANCIAL STRATEGY. FROM TAX PREPARATION AND PLANNING TO BOOKKEEPING AND CONSULTING, TAX AND BUSINESS SERVICES PROVIDE ESSENTIAL SUPPORT THAT ENABLES COMPANIES TO FOCUS ON THEIR CORE OPERATIONS. THIS ARTICLE DELVES INTO THE KEY ASPECTS OF TAX AND BUSINESS SERVICES, ILLUSTRATING HOW THEY CONTRIBUTE TO BUSINESS EFFICIENCY AND COMPLIANCE. IT ALSO EXPLORES THE VARIOUS TYPES OF SERVICES AVAILABLE, BENEFITS TO BUSINESSES, AND EMERGING TRENDS IN THE FIELD. UNDERSTANDING THESE ELEMENTS IS VITAL FOR ANY BUSINESS AIMING TO THRIVE IN TODAY'S COMPLEX ECONOMIC ENVIRONMENT.

- OVERVIEW OF TAX AND BUSINESS SERVICES
- KEY TYPES OF TAX SERVICES
- ESSENTIAL BUSINESS SERVICES FOR COMPANIES
- BENEFITS OF UTILIZING PROFESSIONAL TAX AND BUSINESS SERVICES
- EMERGING TRENDS IN TAX AND BUSINESS SERVICES

OVERVIEW OF TAX AND BUSINESS SERVICES

TAX AND BUSINESS SERVICES ARE SPECIALIZED PROFESSIONAL SERVICES AIMED AT HELPING BUSINESSES COMPLY WITH TAX REGULATIONS AND MANAGE FINANCIAL OPERATIONS EFFICIENTLY. THESE SERVICES ARE PROVIDED BY CERTIFIED ACCOUNTANTS, TAX ADVISORS, AND BUSINESS CONSULTANTS WHO POSSESS IN-DEPTH KNOWLEDGE OF TAX CODES, FINANCIAL ACCOUNTING, AND REGULATORY STANDARDS. THEIR EXPERTISE ENSURES THAT BUSINESSES MEET ALL LEGAL OBLIGATIONS WHILE OPTIMIZING THEIR FINANCIAL PERFORMANCE. TAX AND BUSINESS SERVICES COVER A BROAD SPECTRUM, INCLUDING TAX PREPARATION, AUDIT SUPPORT, PAYROLL SERVICES, FINANCIAL REPORTING, AND STRATEGIC BUSINESS PLANNING. THESE OFFERINGS ARE TAILORED TO THE UNIQUE NEEDS OF BUSINESSES OF ALL SIZES, FROM STARTUPS TO LARGE CORPORATIONS.

IMPORTANCE OF TAX COMPLIANCE

MAINTAINING TAX COMPLIANCE IS FUNDAMENTAL TO AVOIDING PENALTIES AND LEGAL COMPLICATIONS. TAX AND BUSINESS SERVICES HELP ORGANIZATIONS ACCURATELY CALCULATE TAX LIABILITIES, FILE RETURNS ON TIME, AND STAY UPDATED ON CHANGES IN TAX LAWS. NON-COMPLIANCE CAN RESULT IN SEVERE FINES, AUDITS, AND DAMAGE TO THE COMPANY'S REPUTATION. THEREFORE, PROFESSIONAL ASSISTANCE IN TAX COMPLIANCE IS INDISPENSABLE FOR SUSTAINABLE BUSINESS OPERATION.

ROLE OF BUSINESS CONSULTING

BEYOND TAX-RELATED FUNCTIONS, BUSINESS CONSULTING SERVICES ASSIST COMPANIES IN IMPROVING OPERATIONAL EFFICIENCY, FINANCIAL MANAGEMENT, AND STRATEGIC GROWTH. CONSULTANTS ANALYZE BUSINESS PROCESSES, IDENTIFY AREAS FOR IMPROVEMENT, AND RECOMMEND TAILORED SOLUTIONS. THIS HOLISTIC APPROACH SUPPORTS BUSINESSES IN ACHIEVING LONG-TERM SUCCESS AND COMPETITIVE ADVANTAGE.

KEY TYPES OF TAX SERVICES

TAX SERVICES ENCOMPASS A VARIETY OF SPECIALIZED FUNCTIONS AIMED AT ADDRESSING DIFFERENT ASPECTS OF TAX

MANAGEMENT FOR BUSINESSES. THESE SERVICES ARE DESIGNED TO REDUCE TAX LIABILITIES LEGALLY, ENSURE ACCURATE REPORTING, AND PROVIDE INSIGHTS INTO TAX PLANNING OPPORTUNITIES.

TAX PREPARATION AND FILING

ONE OF THE MOST FUNDAMENTAL TAX SERVICES IS THE PREPARATION AND FILING OF TAX RETURNS. THIS INVOLVES GATHERING FINANCIAL DATA, CALCULATING TAXABLE INCOME, AND SUBMITTING REQUIRED FORMS TO TAX AUTHORITIES. PROFESSIONAL TAX PREPARERS ENSURE THAT RETURNS ARE ACCURATE AND COMPLETE, MINIMIZING ERRORS THAT COULD TRIGGER AUDITS OR PENALTIES.

TAX PLANNING AND STRATEGY

TAX PLANNING IS A PROACTIVE SERVICE THAT HELPS BUSINESSES STRUCTURE THEIR OPERATIONS AND TRANSACTIONS TO MINIMIZE TAX OBLIGATIONS. THIS INCLUDES ANALYZING CURRENT TAX LAWS, IDENTIFYING DEDUCTIONS AND CREDITS, AND ADVISING ON INVESTMENT AND FINANCING DECISIONS. EFFECTIVE TAX PLANNING CAN SIGNIFICANTLY ENHANCE A COMPANY'S CASH FLOW AND PROFITABILITY.

AUDIT REPRESENTATION AND SUPPORT

IN THE EVENT OF A TAX AUDIT, BUSINESSES MAY REQUIRE EXPERT REPRESENTATION TO NAVIGATE THE PROCESS SMOOTHLY. TAX PROFESSIONALS PROVIDE AUDIT DEFENSE BY PREPARING DOCUMENTATION, COMMUNICATING WITH TAX AUTHORITIES, AND NEGOTIATING ON BEHALF OF THE BUSINESS. THIS SUPPORT ALLEVIATES STRESS AND HELPS PROTECT THE COMPANY'S INTERESTS.

PAYROLL TAX SERVICES

PAYROLL TAX SERVICES MANAGE THE CALCULATION, WITHHOLDING, AND REMITTANCE OF PAYROLL-RELATED TAXES. THESE SERVICES ENSURE COMPLIANCE WITH FEDERAL, STATE, AND LOCAL PAYROLL TAX REQUIREMENTS, INCLUDING SOCIAL SECURITY, MEDICARE, AND UNEMPLOYMENT TAXES. ACCURATE PAYROLL TAX MANAGEMENT IS CRITICAL TO AVOID PENALTIES AND MAINTAIN EMPLOYEE TRUST.

ESSENTIAL BUSINESS SERVICES FOR COMPANIES

IN ADDITION TO TAX-RELATED FUNCTIONS, BUSINESSES OFTEN REQUIRE A RANGE OF COMPLEMENTARY SERVICES TO SUPPORT DAILY OPERATIONS AND STRATEGIC GROWTH. THESE SERVICES CONTRIBUTE TO FINANCIAL ACCURACY, REGULATORY COMPLIANCE, AND ORGANIZATIONAL EFFICIENCY.

BOOKKEEPING AND ACCOUNTING

BOOKKEEPING INVOLVES THE SYSTEMATIC RECORDING OF FINANCIAL TRANSACTIONS, WHICH FORMS THE FOUNDATION FOR ACCURATE ACCOUNTING AND FINANCIAL REPORTING. PROFESSIONAL BOOKKEEPING SERVICES ENSURE THAT BUSINESS RECORDS ARE UP-TO-DATE AND COMPLIANT WITH ACCOUNTING STANDARDS. THIS ENABLES RELIABLE FINANCIAL STATEMENTS AND INFORMED DECISION-MAKING.

FINANCIAL REPORTING AND ANALYSIS

BUSINESSES RELY ON FINANCIAL REPORTING TO TRACK PERFORMANCE AND COMPLY WITH REGULATORY REQUIREMENTS. BUSINESS SERVICES INCLUDE PREPARING INCOME STATEMENTS, BALANCE SHEETS, AND CASH FLOW REPORTS. ANALYSIS OF THESE REPORTS HELPS IDENTIFY TRENDS, MANAGE COSTS, AND PLAN FOR FUTURE GROWTH.

BUSINESS FORMATION AND REGISTRATION

MANY TAX AND BUSINESS SERVICE PROVIDERS ASSIST ENTREPRENEURS WITH BUSINESS FORMATION, INCLUDING SELECTING THE APPROPRIATE LEGAL STRUCTURE, REGISTERING WITH STATE AUTHORITIES, AND OBTAINING NECESSARY PERMITS. PROPER BUSINESS FORMATION IS CRITICAL FOR TAX PURPOSES AND LEGAL PROTECTION.

PAYROLL AND HUMAN RESOURCES MANAGEMENT

MANAGING PAYROLL AND EMPLOYEE BENEFITS IS A COMPLEX ASPECT OF BUSINESS ADMINISTRATION. SPECIALIZED SERVICES HANDLE PAYROLL PROCESSING, TAX WITHHOLDING, BENEFITS ADMINISTRATION, AND COMPLIANCE WITH LABOR LAWS. EFFICIENT HUMAN RESOURCES MANAGEMENT SUPPORTS EMPLOYEE SATISFACTION AND REGULATORY ADHERENCE.

BENEFITS OF UTILIZING PROFESSIONAL TAX AND BUSINESS SERVICES

ENGAGING PROFESSIONAL TAX AND BUSINESS SERVICES OFFERS NUMEROUS ADVANTAGES THAT CONTRIBUTE TO BUSINESS STABILITY, GROWTH, AND PEACE OF MIND. THESE BENEFITS EXTEND BEYOND MERE COMPLIANCE TO STRATEGIC FINANCIAL MANAGEMENT.

- **ACCURACY AND COMPLIANCE:** PROFESSIONALS ENSURE THAT ALL FINANCIAL RECORDS AND TAX FILINGS ARE ACCURATE AND COMPLY WITH CURRENT LAWS AND REGULATIONS, REDUCING THE RISK OF AUDITS AND PENALTIES.
- **TIME AND RESOURCE SAVINGS:** OUTSOURCING TAX AND BUSINESS FUNCTIONS ALLOWS COMPANIES TO FOCUS ON CORE ACTIVITIES, IMPROVING OVERALL PRODUCTIVITY AND EFFICIENCY.
- **EXPERT ADVICE AND PLANNING:** ACCESS TO EXPERT KNOWLEDGE FACILITATES INFORMED DECISION-MAKING, TAX OPTIMIZATION, AND LONG-TERM FINANCIAL PLANNING.
- **COST EFFICIENCY:** PROACTIVE TAX PLANNING AND EFFICIENT BUSINESS PROCESSES CAN REDUCE COSTS AND IMPROVE PROFITABILITY.
- **RISK MANAGEMENT:** PROFESSIONAL SERVICES HELP IDENTIFY AND MITIGATE FINANCIAL AND REGULATORY RISKS, PROTECTING THE BUSINESS'S REPUTATION AND ASSETS.

EMERGING TRENDS IN TAX AND BUSINESS SERVICES

THE LANDSCAPE OF TAX AND BUSINESS SERVICES IS CONTINUOUSLY EVOLVING IN RESPONSE TO TECHNOLOGICAL ADVANCES AND REGULATORY CHANGES. STAYING AHEAD OF THESE TRENDS IS ESSENTIAL FOR BOTH SERVICE PROVIDERS AND BUSINESSES.

AUTOMATION AND ARTIFICIAL INTELLIGENCE

AUTOMATION TOOLS AND AI ARE TRANSFORMING TAX PREPARATION, BOOKKEEPING, AND FINANCIAL ANALYSIS BY INCREASING ACCURACY AND EFFICIENCY. THESE TECHNOLOGIES REDUCE MANUAL ERRORS AND ACCELERATE PROCESSING TIMES, ALLOWING PROFESSIONALS TO FOCUS ON ADVISORY ROLES.

CLOUD-BASED SOLUTIONS

CLOUD COMPUTING ENABLES REAL-TIME ACCESS TO FINANCIAL DATA AND COLLABORATION BETWEEN BUSINESSES AND SERVICE PROVIDERS. CLOUD-BASED ACCOUNTING AND TAX SOFTWARE FACILITATE SEAMLESS DATA INTEGRATION, SECURE STORAGE,

AND REMOTE ACCESSIBILITY.

INCREASED REGULATORY COMPLEXITY

TAX LAWS AND BUSINESS REGULATIONS ARE BECOMING MORE COMPLEX AND DYNAMIC. PROFESSIONAL TAX AND BUSINESS SERVICES MUST ADAPT BY CONTINUOUSLY UPDATING THEIR KNOWLEDGE AND OFFERING CUSTOMIZED COMPLIANCE SOLUTIONS TO CLIENTS.

FOCUS ON SUSTAINABILITY AND ESG REPORTING

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) REPORTING IS GAINING PROMINENCE. TAX AND BUSINESS SERVICES ARE EXPANDING TO INCLUDE ADVISORY ON SUSTAINABILITY REPORTING, HELPING COMPANIES MEET STAKEHOLDER EXPECTATIONS AND REGULATORY REQUIREMENTS RELATED TO CORPORATE RESPONSIBILITY.

FREQUENTLY ASKED QUESTIONS

WHAT ARE THE KEY TAX DEDUCTIONS AVAILABLE FOR SMALL BUSINESSES IN 2024?

IN 2024, SMALL BUSINESSES CAN BENEFIT FROM DEDUCTIONS SUCH AS HOME OFFICE EXPENSES, VEHICLE USAGE, BUSINESS SUPPLIES, EMPLOYEE SALARIES, HEALTH INSURANCE PREMIUMS, AND DEPRECIATION OF BUSINESS ASSETS. IT'S IMPORTANT TO KEEP DETAILED RECORDS TO SUBSTANTIATE THESE DEDUCTIONS.

HOW DOES THE NEW TAX LEGISLATION AFFECT CORPORATE TAX RATES FOR BUSINESSES?

RECENT TAX LEGISLATION HAS ADJUSTED CORPORATE TAX RATES IN SEVERAL JURISDICTIONS, WITH SOME LOWERING RATES TO STIMULATE GROWTH WHILE OTHERS HAVE INTRODUCED MINIMUM TAX THRESHOLDS. BUSINESSES SHOULD CONSULT CURRENT LOCAL LAWS OR A TAX PROFESSIONAL TO UNDERSTAND SPECIFIC IMPACTS ON THEIR TAX LIABILITIES.

WHAT ARE THE BENEFITS OF USING PROFESSIONAL TAX AND BUSINESS SERVICES FOR STARTUPS?

PROFESSIONAL TAX AND BUSINESS SERVICES CAN HELP STARTUPS ENSURE COMPLIANCE WITH TAX REGULATIONS, OPTIMIZE TAX PLANNING, MANAGE PAYROLL EFFICIENTLY, AND PROVIDE STRATEGIC FINANCIAL ADVICE. THIS SUPPORT CAN MINIMIZE TAX LIABILITIES, AVOID PENALTIES, AND FREE UP TIME FOR BUSINESS DEVELOPMENT.

HOW CAN BUSINESSES EFFECTIVELY MANAGE SALES TAX COMPLIANCE ACROSS MULTIPLE STATES?

BUSINESSES OPERATING IN MULTIPLE STATES SHOULD USE AUTOMATED SALES TAX SOFTWARE TO TRACK VARYING TAX RATES AND RULES, REGISTER FOR SALES TAX PERMITS IN EACH STATE, FILE RETURNS ACCURATELY AND ON TIME, AND STAY UPDATED ON CHANGING REGULATIONS TO AVOID AUDITS AND PENALTIES.

WHAT ARE THE IMPLICATIONS OF REMOTE WORK ON BUSINESS TAX OBLIGATIONS?

REMOTE WORK CAN CREATE NEXUS IN NEW STATES, AFFECTING STATE INCOME AND SALES TAX OBLIGATIONS. BUSINESSES MAY NEED TO WITHHOLD PAYROLL TAXES IN ADDITIONAL STATES AND COMPLY WITH DIVERSE TAX FILING REQUIREMENTS. IT'S CRUCIAL TO ANALYZE WHERE EMPLOYEES WORK TO MANAGE TAX RESPONSIBILITIES CORRECTLY.

ADDITIONAL RESOURCES

1. *TAXATION FOR SMALL BUSINESS OWNERS*

THIS BOOK PROVIDES A COMPREHENSIVE GUIDE FOR SMALL BUSINESS OWNERS LOOKING TO UNDERSTAND THE COMPLEXITIES OF TAX LAWS. IT COVERS ESSENTIAL TOPICS SUCH AS TAX DEDUCTIONS, CREDITS, AND FILING REQUIREMENTS. READERS WILL GAIN PRACTICAL ADVICE ON HOW TO MINIMIZE TAX LIABILITIES WHILE REMAINING COMPLIANT WITH REGULATIONS.

2. *CORPORATE TAX STRATEGIES: MAXIMIZING PROFIT AND COMPLIANCE*

FOCUSED ON CORPORATE TAX PLANNING, THIS BOOK EXPLORES ADVANCED STRATEGIES FOR LEGALLY REDUCING TAX BURDENS. IT DELVES INTO TOPICS LIKE TRANSFER PRICING, TAX DEFERRALS, AND INTERNATIONAL TAX CONSIDERATIONS. BUSINESS PROFESSIONALS WILL FIND VALUABLE INSIGHTS TO OPTIMIZE THEIR TAX POSITIONS AND ENHANCE FINANCIAL PERFORMANCE.

3. *UNDERSTANDING BUSINESS TAXES: A GUIDE FOR ENTREPRENEURS*

DESIGNED FOR NEW AND ASPIRING ENTREPRENEURS, THIS BOOK BREAKS DOWN THE BASICS OF BUSINESS TAXATION. IT EXPLAINS DIFFERENT TAX STRUCTURES, FILING DEADLINES, AND RECORD-KEEPING BEST PRACTICES. THE BOOK AIMS TO EMPOWER BUSINESS OWNERS TO CONFIDENTLY MANAGE THEIR TAX RESPONSIBILITIES.

4. *TAX PLANNING AND PREPARATION FOR ACCOUNTANTS*

THIS RESOURCE IS TAILORED FOR ACCOUNTING PROFESSIONALS SEEKING TO IMPROVE THEIR TAX PLANNING AND PREPARATION SKILLS. IT COVERS CURRENT TAX CODES, COMMON PITFALLS, AND EFFICIENT WORKFLOW TECHNIQUES. THE BOOK ALSO INCLUDES CASE STUDIES TO ILLUSTRATE PRACTICAL APPLICATIONS IN VARIOUS BUSINESS SCENARIOS.

5. *INTERNATIONAL TAXATION AND BUSINESS OPERATIONS*

THIS BOOK ADDRESSES THE CHALLENGES AND OPPORTUNITIES OF OPERATING BUSINESSES ACROSS BORDERS. IT DISCUSSES TAX TREATIES, CROSS-BORDER TRANSACTIONS, AND COMPLIANCE WITH MULTIPLE TAX JURISDICTIONS. BUSINESS LEADERS WILL LEARN HOW TO NAVIGATE INTERNATIONAL TAX LAWS TO AVOID PENALTIES AND OPTIMIZE GLOBAL TAX STRATEGIES.

6. *PAYROLL TAXES AND COMPLIANCE FOR EMPLOYERS*

A DETAILED GUIDE ON MANAGING PAYROLL TAXES, THIS BOOK COVERS EMPLOYER RESPONSIBILITIES, TAX WITHHOLDING, AND REPORTING REQUIREMENTS. IT HIGHLIGHTS RECENT REGULATORY CHANGES AND OFFERS TIPS FOR MAINTAINING COMPLIANCE. HUMAN RESOURCE AND PAYROLL PROFESSIONALS WILL FIND THIS BOOK ESSENTIAL FOR ACCURATE PAYROLL MANAGEMENT.

7. *SALES AND USE TAX ESSENTIALS FOR BUSINESSES*

THIS BOOK FOCUSES ON THE INTRICACIES OF SALES AND USE TAX, INCLUDING NEXUS RULES AND TAXABILITY OF PRODUCTS AND SERVICES. IT EXPLAINS HOW BUSINESSES CAN PROPERLY COLLECT, REPORT, AND REMIT THESE TAXES. THE GUIDE IS ESPECIALLY USEFUL FOR RETAILERS AND SERVICE PROVIDERS OPERATING IN MULTIPLE STATES.

8. *TAX IMPLICATIONS OF MERGERS AND ACQUISITIONS*

THIS TEXT EXPLORES THE COMPLEX TAX CONSIDERATIONS INVOLVED IN MERGERS, ACQUISITIONS, AND BUSINESS RESTRUCTURING. IT COVERS ASSET VS. STOCK PURCHASES, TAX DUE DILIGENCE, AND POST-TRANSACTION PLANNING. EXECUTIVES AND ADVISORS WILL BENEFIT FROM STRATEGIES THAT MINIMIZE TAX EXPOSURE DURING CORPORATE TRANSACTIONS.

9. *BOOKKEEPING AND TAX REPORTING FOR SMALL BUSINESSES*

A PRACTICAL MANUAL FOR SMALL BUSINESS OWNERS AND BOOKKEEPERS, THIS BOOK EXPLAINS HOW TO MAINTAIN ACCURATE FINANCIAL RECORDS FOR TAX PURPOSES. IT OUTLINES ESSENTIAL BOOKKEEPING PRINCIPLES AND TAX REPORTING REQUIREMENTS. THE BOOK ALSO OFFERS TIPS ON SOFTWARE TOOLS AND BEST PRACTICES TO STREAMLINE THE PROCESS.

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Traditional wage labor has experienced a significant decline in industrialized countries over the past few decades. The spread of temporary work, the proliferation of subcontracting arrangements, the use of artificial intelligence (AI), the shipment of manufacturing jobs overseas, and the employment of foreign contract workers are among the key factors driving this decline. The result is a rise of labor insecurity and fragmentation among increasingly diverse forms of flexible labor arrangements. This book examines this important transformation by considering the impact of foreign contract labor on temporary migrant workers in their places of employment and home communities. It assesses work as a source of value in capitalist, reproductive, domestic, and cultural economics, and argues for a new, work-centric field of economics. Rich in examples, it is a sophisticated anthropological appreciation of the many forms that work can take and what these forms mean for the creation of value in people's lives.

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Clients At The Core is an essential blueprint to helping us all take the next steps. The authors, battle scarred by the evolution of professional firm management and marketing from then to now, have captured the changing needs of the firms in this turbulent new economic era. This is a well-written book that uses plain language to convey practical, well thought-out ideas. -Patrick J. McKenna, a leading international consultant to professional service firms
The authors have captured the changing role of professional services marketing and firm management. There is valuable insight [in this] down-to-earth guide to competing successfully in the new environment. -David Maister, author and consultant
The book is a masterpiece! Aquila and Marcus have produced the essential guide for managing a professional services firm. They've marshaled their considerable real-life experiences

and far-reaching vision into a veritable operating manual for the successful firm. -Rick Telberg, Editor at Large, American Institute of Certified Public Accountants At its heart, this book is the running shoe for legal and accounting professionals who want to put the client first. Following the evolution of the industry over the past twenty-five years, this must-have for every professional services firm is the key to leading in the turbulent and highly competitive waters ahead. -Richard S. Levick, Esq., President, Levick Strategic Communications, LLC coauthor, *Stop the Presses: The Litigation PR Desk* Reference Client selection and retention is one of the critical success factors for a professional services firm, and Aquila and Marcus do a masterful job at educating us on the necessary ingredients of each. The chapters on firm governance and paying for performance are thought provoking and certainly challenging to the conventional wisdom. If you want a better understanding of marketing and leading a professional firm in these turbulent times, this book is essential. -Ronald J. Baker, author, *Professional's Guide to Value Pricing* and *The Firm of the Future* Client at the Core is a commonsense approach to keeping your professional services firm relevant in the twenty-first century's client-driven economy. Aquila and Marcus have hit a home run with their insightful analysis and poignant prose. -Jeffrey S. Pawlow, Managing Shareholder, The Growth Partnership, Inc.

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