基

Now or Never

Texarkana CPA Determined to Do What it Takes

"The only people who achieve much are those who want knowledge so badly that they seek it while the conditions are still unfavorable. Favorable conditions never come." — C.S. Lewis

By Anne McDonald Davis

ikki Laing, CPA-Texarkana, saw this quote by the Irish writer posted on professor Henry Wood's office door when she tackled college as a working mother. "I typed that up and framed it," she nods.

Lewis' long ago words sum up the kind of mindset it must have taken for Laing to travel each week, young son in tow, to Waco from Texarkana, returning on weekends to work in the family restaurant.



Nikki Laing, CPA-Texarkana

She chuckles: "I was in classes with these super-smart kids who would try and explain why oh why they weren't able to get their homework done. Really?! For me, staying up late finishing a homework assignment was less grueling than, say, staying up all night taking care of a sick child. I feel that once you've faced the challenges of parenting a small child, you can do practically anything."

Laing got her homework done. When she sat for the CPA exam,

she not only passed first time around, her score was among the top 10 out of almost 900 candidates.

"I attribute that to the phenomenal Baylor accounting program," she credits modestly. "They make sure students are prepared for the exam. You don't even realize they're doing it because they don't teach to the exam. They're simply passionate about teaching everything."

Starting Out

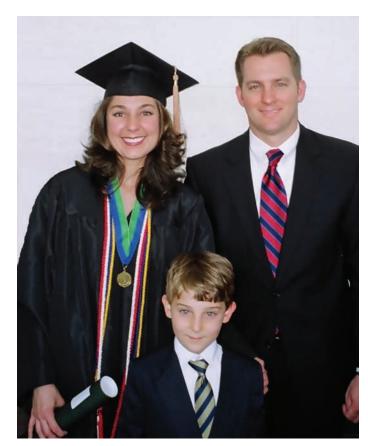
Laing grew up in east Texas where she met her husband of twoplus decades, Keith. The couple married young. She says, laughing, "I don't necessarily recommend it ... but you never know."

The couple soon relocated to the border city of Texarkana to take advantage of the opportunity to buy into a restaurant franchise. "I was 22 years old," she recalls. "We'd been employed in the restaurant world; that planted the seed that we could work hard and do this. I've always been very interested in business, always had an entrepreneurial streak, always had my nose in some kind of book like Robert Kiyosaki's *Rich Dad Poor Dad.*"

Though the couple was successful, they soon realized their bookkeeping system left much to be desired. Enter Mary Thomas



Keith, Bryceson and Nikki Laing



Nikki, Bryceson and Keith Laing

Matthews, CPA, who had just wrapped up her term as the first female president of the Arkansas Society of CPAs. She taught Laing how to properly set up books and keep track of profits. Thus, another seed was planted.

"We were young and lacked much formal education," Laing admits. "So, with my husband's blessing, I took my young son with

me to Waco to finish earning my business degree at Baylor University. I'd planned to major in economics and go on to law school. But then I took some basic accounting classes ... and fell in love."

Advancements in computers and software made it much easier for Laing to study in central Texas while her husband continued to run the business in Texarkana. She settled on tax as her field of choice, which encouraged her to pursue at least part of the original plan: law school.

She counts back: "It took six years to do both. I would go to Baylor Law School for six months, come home to Texarkana during tax season and work at a law firm, and then be home during the summer. My son, Bryceson, is 18 now and headed to college himself. I've hammered into his head that mine was not the easiest route. He knows what it's like to be dragged around the state with his mom. One college he was considering has a top notch LL.M. (Master of Laws) program, and I horrified him by saying I was thinking of tagging along and earning my LL.M in taxation while he works on his engineering degree. I was kidding ... but you should have seen his face."

Advice for Kindred Souls

Regardless of her maternal guidance, Laing has some encouraging words for older students about "doing it backwards." She reassures: "For nontraditional students thinking about going to college, I want you to know that life experience will give you an advantage. Whatever work you've been doing, it will help you grasp accounting concepts more easily. And be sure to get your certification. Why go through all that and not sit for the exam?"

Laing also advises CPAs of all ages to get involved in their professional community. Last year, she served as president of the Texarkana Chapter ... although she unexpectedly had to curtail some of her planned activities and travel. The severe weather that hit the area in May 2016 destroyed their family home.

Laing is stoic: "We were in the bathroom in the center of the house; had our dogs in there with us. Thank goodness we were not hurt, but we were suddenly homeless! The day after the storm, Bryceson had to take his advanced placement tests; all of his final exams followed. It was also just a few days before my term as president of the CPA chapter began. Fortunately, there was a lot of advance preparation, with meetings set and so forth. I still served, but didn't get to do everything I wanted. But I did the best I could under the circumstances."

Among the advances that Laing cites for her chapter is becoming an approved CPE provider. Members, who include both Texas and Arkansas CPAs, now receive CPE credit for attending certain chapter meetings. "We offer all-day courses as well," she explains. "But this enables us to provide both fellowship and education at some regular meetings."

Currently on leave from her law firm while she puts her life back together and is once again able to give her clients proper focus, Laing expresses faith in the principles of Proverbs 31. She reflects: "The idea that youth and beauty are fleeting, that a woman's character and achievements matter more, that loving her family matters more, I hope I've been that kind of wife and mother."





Westwood Trust | Houston 10000 Memorial Drive, Suite 650 Houston, Texas 77024 T 713.683.7070 westwoodgroup.com

Our Advice.

Today'sCPA July/Aug 2017