B U S I N E S S

How To Find The Right Accountant

ASK FRIEND FOR RECOMMENDATION

By Joyce M. Rosenberg
THE ASSOCIATED PRESS

NEW YORK — You're starting a business from scratch and looking for an accountant. Not a Big Five CPA, of course. More likely a small firm or maybe a solo practitioner.

The first step most entrepreneurs take — and it's a good step — is to ask a friend, neighbor or another business owner for a recommendation. But remember that accountants aren't one-size-fits-all. The right one for someone else might not be the right one for you. "When you're looking for an accountant, you should not just be interested in someone to do your tax return, but also someone who can be a trusted financial adviser," said Mike Ringel, whose New York-based firm runs support and networking groups for small business owners.

Moreover, an accountant should "also be somebody who has a vast network of resources that they can introduce you to," said Ringel, a CPA whose title is chief community officer at Let's Talk Business Network.

As you go through the search process, you'll probably find that many of the same considerations that go into finding an accountant can also be applied to hiring an attorney, and perhaps even signing on with a bank.

Although you're probably worried about expenses, how much an accountant charges shouldn't be your primary concern. Experience and reputation and how well this accountant will work with you should be your priorities. That probably means you should rule out a friend or relative who only recently started a practice.

Like lawyers, accountants can have a particular area of expertise. So if there is something specialized about your business — manufacturing or exporting, for example — it's a good idea to look for an accountant who has experience with your line of work.

David McIntee, a CPA in Kinnelon, N.J., noted that small business itself is a specialty among accountants, so you'll certainly want to look for someone who has worked with many small companies.

When you've gotten the name of an accountant, or preferably the names of several prospective CPAs, you should conduct an interview as if you were hiring an employee — which, in effect, you are. McIntee, of the firm McIntee Fusaro & Associates LLC, said the characteristics he looks for in a client can help a business owner in search of a CPA.
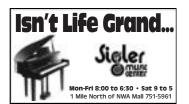
"First, I must feel I can trust the client. ... I must like the client," he said. "This should be a good client, one that asks advice and takes my advice."

Many business owners are concerned about getting help with their taxes, but that's also not the most important criteria.

Ed Paulson, a small business owner and author, suggests looking for someone with management accounting experience, a professional who really understands the interplay between managing a company's operations as well as its books.

"Your first commitment has to be to management accounting — then worry about how to minimize your taxes," said Paulson, whose books include "The Complete Idiot's Guide to Starting Your Own Business."

Paulson also says owners should be savvy with their accountants in the way that many patients have become with their doctors — by getting a good ground in business management and financial principles before you walk in the door.

PHYSICS-BASED ANIMATION

Attaining Realism Difficult

TECHNOLOGY MAKES IT SAFER TO DO A STUNT

By Andrew Bridges
THE ASSOCIATED PRESS

LOS ANGELES — The gangly skeleton pauses at the top of the staircase and then, fearlessly, dives headfirst, crumpling in an apparently bone-jarring fall.

Petros Faloutsos chuckles as he replays the clip on his laptop computer. Again and again, the UCLA scientist commands the virtual character to dive.

The animation is primitive, the technology complex.

Beyond the initial command to jump, the clip is completely unscripted. Physics, not the computer animator's mouse, controls the action.

Although just a prototype, Faloutsos believes his animation program will one day allow virtual stunt artists to replace their flesh-and-blood counterparts in performing otherwise deadly feats of derring-do. "Maybe people will be directing virtual actors, and we'll have to give them Oscars too," Faloutsos mused.

The brief clip is a glimpse into the nascent field of physics-based animation. The technique, whether used for movies or video games, strives to create a virtual world consistently guided by the same physical laws that give order to the real world.

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Petros Faloutsos, a computer scientist at the University of California at Los Angeles, poses by a projected computer image of a skeleton diving headfirst down a staircase at his office on the UCLA campus on Jan. 24.

"It's the Holy Grail of character animation. Everybody wants to do it, but there's not a whole lot of it out there right now," said Damien Neff, senior artificial intelligence designer for NFL Fever 2002, a Microsoft video game that makes limited use of the technique.

As the technology matures, real stunt artists have mixed feelings about the impact they believe it will increasingly have on their craft. "There's a positive side and a negative side: To talk positive, it's made it safer to do a stunt — you don't have to lay your neck out on the line as much as you used to. But it's taken some cash away also," said Ben Scott, a Hollywood stuntman who works on the HBO series "Six Feet Under."

Traditionally, animators have relied on their own talents to draw characters that appear to move naturally.

Movie studios and game developers also bank increasingly on libraries of hundreds of stunts amassed by filming the sensor-studded bodies of real performers.

Those "captured motions" can then be matched to virtual characters and inserted into movies or games, where they appear real as they move within environments, like sinking ships or burning buildings, that could put real actors at risk.

Animation systems such as that created by Faloutsos and his former colleagues Michiel van de Panne, Demetri Terzopoulos and Victor Ng-Thow-Hing, attempt to trump both. The key is using mathematical formulas that only loosely choreograph the movements an animator wants a character to undertake.

Command, say, a character's arm to move and the momentum will force its torso and head to shift as well.

The range of motions available to a character ultimately guide how it behaves, as does its own computer-generated sensitivity to both gravity and any forces imparted by its virtual surroundings. Different environments, for example, will prompt the same character to move differently — and unpredictably. A fall on slick ice won't be the same as one down a steep flight of stairs.

In movies, physics-based animation techniques have been used to render inanimate things like the waves in "The Perfect Storm" or the shock of blue hair that coats James P. Sullivan in "Monsters, Inc."

In video games, they crop up in programming that simulates such action as racing or flying competitions.

With animated characters, attaining of realism is far more difficult, however. Emotion can influence movement as much as gravity does.

"You can tell from how someone is walking if they're effeminate or angry. How would you account for that in a physics-based system?" said Darren Hendler, technical director at Digital Domain Inc., a Los Angeles special effects studio.

In the forthcoming film "The Time Machine," Digital Domain used a physics-based animation technique to render the collapse of thousands of skeletons of people turned to dust and bone.

Animators still shy away from using physics to model the movement of people, however. They say the human eye is just too good at spotting even the slightest hint of fakery.

But Faloutsos believes future systems will allow directors to guide characters as they do live actors.

"The ultimate goal is to have a totally complete human inside the computer that you can direct," he said.

Until then, officials with the Screen Actor's Guild know there will be work for the more than 6,600 Hollywood stunt artists the union represents.

"People, quite honestly, like to see human beings on the screen," said Ilyanne Kichaven, a guild spokeswoman. "There's still something an actor can bring to the screen that a computer-generated person cannot."