Learning Catalog

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# New Courses 2019–2020

## Accounting & Auditing

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
<td>33</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
<td>38</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
</tbody>
</table>

## Government & Not-for-Profit

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: Government Auditing Standards, 2018 Revision</td>
<td>80</td>
</tr>
</tbody>
</table>

## Management and Consulting Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
<td>85</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>93</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>96</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>97</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today’s Complexities</td>
<td>100</td>
</tr>
</tbody>
</table>

## Technology

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>176</td>
</tr>
<tr>
<td>CSFD</td>
<td>Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>177</td>
</tr>
<tr>
<td>CSADV</td>
<td>Cybersecurity Advisory Services Certificate</td>
<td>178</td>
</tr>
<tr>
<td>BLAU</td>
<td>Blockchain Implications for Audit and Assurance Services</td>
<td>187</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
<td>188</td>
</tr>
<tr>
<td>BLHC</td>
<td>Blockchain for Healthcare</td>
<td>189</td>
</tr>
<tr>
<td>BLIS</td>
<td>Blockchain for Insurance</td>
<td>190</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
<td>191</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
<td>192</td>
</tr>
<tr>
<td>CITPISG</td>
<td>Information Security Governance</td>
<td>193</td>
</tr>
</tbody>
</table>
### Technology (continued)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series – Data-Driven Leader</td>
<td>179</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>180</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>181</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>182</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>183</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>184</td>
</tr>
<tr>
<td>DALP-T1</td>
<td>PowerBI Training Course</td>
<td>185</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>196</td>
</tr>
</tbody>
</table>
# Yellow Book Courses *

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>62</td>
</tr>
<tr>
<td>BAUG</td>
<td>Fundamentals for Performing a Single Audit Under the Uniform Guidance</td>
<td>63</td>
</tr>
<tr>
<td>CL4EOYB</td>
<td>Yellow Book Financial Audits Under Government Auditing Standards, 2011</td>
<td>64</td>
</tr>
<tr>
<td></td>
<td>Revision</td>
<td></td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>65</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>66</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>67</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-for-Profits</td>
<td>68</td>
</tr>
<tr>
<td>EO-AHUD</td>
<td>Advanced Auditing of HUD-Assisted Projects</td>
<td>69</td>
</tr>
<tr>
<td>EO-YB</td>
<td>Yellow Book: Government Auditing Standards, 2011 Revision</td>
<td>70</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>71</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>72</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental &amp; Not-for-Profit Annual Update</td>
<td>73</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>74</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>75</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>76</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>77</td>
</tr>
<tr>
<td>SAYB</td>
<td>Studies on Single Audit and Yellow Book Deficiencies</td>
<td>78</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing</td>
<td>79</td>
</tr>
<tr>
<td></td>
<td>Issues Facing CPAs</td>
<td></td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: Government Auditing Standards, 2018 Revision</td>
<td>80</td>
</tr>
</tbody>
</table>

* Please note, these courses may qualify for Yellow Book CPE credit. Determining which courses qualify for the Yellow Book 24-hour requirement are made on an auditor specific basis depending on the auditor's Yellow Book clients. Please visit gao.gov/yellowbook for specific requirements.

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Table of Contents

Accounting and Auditing .......................................................................................................................... 1–58
Government and Not-for-Profits ........................................................................................................... 59–80
Management and Consulting Services ................................................................................................. 81–102
Taxation and Personal Financial Planning (PFP) .................................................................................. 103–173
Technology........................................................................................................................................... 174–195
Acronym Index....................................................................................................................................... 196–202
Alphabetical Index................................................................................................................................. 203–209
## Accounting and Auditing

### Certificates and Curricula

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADBP-EXAM</td>
<td>Advanced Defined Benefit Plans Audit Certificate Exam</td>
<td>3</td>
</tr>
<tr>
<td>ADCP-EXAM</td>
<td>Advanced Defined Contribution Plans Audit Certificate Exam</td>
<td>4</td>
</tr>
<tr>
<td>AHWP-EXAM</td>
<td>Advanced Health and Welfare Plans Audit Certificate Exam</td>
<td>5</td>
</tr>
<tr>
<td>ADVSA-EXAM</td>
<td>Advanced Single Audit Certificate Exam</td>
<td>6</td>
</tr>
<tr>
<td>ASE1</td>
<td>Audit Staff Essentials – New Staff: Core Concepts</td>
<td>7</td>
</tr>
<tr>
<td>ASE2</td>
<td>Audit Staff Essentials – New Staff: Practical Application</td>
<td>8</td>
</tr>
<tr>
<td>ASE3</td>
<td>Audit Staff Essentials – Experienced Staff/ New In-Charge</td>
<td>9</td>
</tr>
<tr>
<td>ASE4</td>
<td>Audit Staff Essentials – Experienced In-Charge/Senior Staff</td>
<td>10</td>
</tr>
<tr>
<td>ASOC-EXAM</td>
<td>Advanced SOC for Service Organizations Certificate Exam</td>
<td>11</td>
</tr>
<tr>
<td>COSO-ICC</td>
<td>COSO Internal Control Certificate Program</td>
<td>12</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
<tr>
<td>FACERTBundle</td>
<td>Fundamentals of Forensic Accounting Certificate Program</td>
<td>14</td>
</tr>
<tr>
<td>FAIEC</td>
<td>Core Forensic Accounting Certificate</td>
<td>15</td>
</tr>
<tr>
<td>FAIES</td>
<td>Specialized Forensic Accounting Certificate</td>
<td>16</td>
</tr>
<tr>
<td>IFRSCert</td>
<td>IFRS Certificate Program</td>
<td>17</td>
</tr>
<tr>
<td>INTEREBP-EXAM</td>
<td>Intermediate Employee Benefit Plans Audit Certificate Exam</td>
<td>18</td>
</tr>
<tr>
<td>INTERSA-EXAM</td>
<td>Intermediate Single Audit Certificate Exam</td>
<td>19</td>
</tr>
<tr>
<td>PCRE</td>
<td>Preparation, Compilation and Review Staff Essentials</td>
<td>20</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
<td>21</td>
</tr>
</tbody>
</table>

### Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>AEBP</td>
<td>Advanced Auditing for Employee Benefit Plans</td>
<td>22</td>
</tr>
<tr>
<td>AFKP</td>
<td>Audits of 401(k) Plans</td>
<td>23</td>
</tr>
<tr>
<td>AUDA</td>
<td>Annual Update for Accountants and Auditors</td>
<td>24</td>
</tr>
<tr>
<td>AUDW</td>
<td>Integrating Audit Data Analytics into the Audit Process</td>
<td>25</td>
</tr>
<tr>
<td>CAAT</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
<td>26</td>
</tr>
<tr>
<td>CCAI</td>
<td>Construction Contractors: Accounting, Auditing, and Tax</td>
<td>27</td>
</tr>
<tr>
<td>CL4AUAA</td>
<td>Construction Contractors Advanced Issues</td>
<td>28</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Accounting and Auditing Update</td>
<td>29</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Preparation, Compilation, and Review Engagements: Update and Review</td>
<td>30</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>CL4CRMP</td>
<td>Cybersecurity Risk Fundamentals</td>
<td>31</td>
</tr>
<tr>
<td>CL4DATA</td>
<td>Data Breaches &amp; Other Cyber Frauds: A 21st Century Risk to Your Organization</td>
<td>32</td>
</tr>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
<td>33</td>
</tr>
<tr>
<td>CL4FAIP</td>
<td>Forensic Investigations: Key Tools to Success</td>
<td>34</td>
</tr>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
<td>35</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
<td>36</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
<td>37</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
<td>38</td>
</tr>
<tr>
<td>CL4RCR</td>
<td>Fraud and Cash Receipts: Common Frauds and Internal Controls</td>
<td>39</td>
</tr>
<tr>
<td>CL4TTFS</td>
<td>The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them</td>
<td>40</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements</td>
<td>41</td>
</tr>
<tr>
<td>EBPD</td>
<td>Documenting Your EBP Audit: What You Need to Know</td>
<td>42</td>
</tr>
<tr>
<td>EBPE</td>
<td>Auditing Employee Benefit Plans</td>
<td>43</td>
</tr>
<tr>
<td>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
<td>44</td>
</tr>
<tr>
<td>FASBI</td>
<td>U.S. GAAP: Review for Business &amp; Industry</td>
<td>45</td>
</tr>
<tr>
<td>FSME</td>
<td>Real-World Fraud in Today's Small-to Medium-Sized Entities</td>
<td>46</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
<td>47</td>
</tr>
<tr>
<td>ICSM</td>
<td>Internal Control Best Practices for Small- and Medium-Sized Entities</td>
<td>48</td>
</tr>
<tr>
<td>IDENT</td>
<td>Preventing, Detecting, and Investigating Identity Theft</td>
<td>49</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
<td>50</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
<td>51</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
<td>52</td>
</tr>
<tr>
<td>RAEAQ</td>
<td>Risk Assessment Deep Dive: How to Avoid Common Missteps</td>
<td>53</td>
</tr>
<tr>
<td>SMBZ</td>
<td>Accounting and Auditing Update for Small Businesses</td>
<td>54</td>
</tr>
<tr>
<td>SNPR</td>
<td>Upcoming Peer Review: Is Your Firm Ready?</td>
<td>55</td>
</tr>
<tr>
<td>SOCSO</td>
<td>SOC for Service Organizations Deep Dive</td>
<td>56</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
<td>57</td>
</tr>
<tr>
<td>TTFS</td>
<td>Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes</td>
<td>58</td>
</tr>
</tbody>
</table>
Advanced Defined Benefit Plans Audit Certificate Exam

The Advanced Defined Benefit Plans Audit Certificate exam tests your ability to plan, perform and evaluate defined benefit plans, in accordance with AICPA standards and DOL rules and regulations. This exam is offered in a timed online format and consists of 75 multiple choice questions. In order to successfully pass the examination, you must be able to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for defined benefit plan audits.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. Digital badges allow you to distinguish yourself in the marketplace and show your commitment to quality. The badge can be posted to your social media profiles and linked to your resume or email signature, providing maximum visibility to your achievement.

**Important note:** Each exam purchase entitles you to one exam (first attempt) and one re-take (second attempt) if you do not pass the first attempt. Prior to accessing the re-take, the AICPA recommends you study any topics identified in your first attempt exam results. If you do not pass either the first or second attempt, you must purchase two more attempts. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of any of your exam attempts, please contact digitalbadge@aicpa.org to verify your results.

**Topics Discussed**

- Planning and General Procedures
- Internal Control
- Net Assets Available for Benefits
- Changes in Net Assets Available for Benefits
- Accumulated Plan Benefits
- Changes in Accumulated Plan Benefits
- Terminations
- Financial Statement Presentation, Disclosure & Regulatory Reporting
- Audit Reports & Concluding the Audit

**Acronym**

ADBP-EXAM

**Field of Study**

N/A as CPE credit is not awarded for this certificate exam

**CPE Credit Hours**

N/A as CPE credit is not awarded for this certificate exam

**Knowledge Level**

Advanced

**Intended Audience**

Auditors with seven or more years of experience in performing and reviewing defined benefit plan audits

**Prerequisite**

None

**Advanced Preparation**

None

**Delivery Method**

Online Exam
Advanced Defined Contribution Plans Audit Certificate Exam

The Advanced Defined Contribution Plans Audit Certificate exam tests your ability to plan, perform and evaluate defined contribution plans, in accordance with AICPA standards and DOL rules and regulations. This exam is offered in a timed online format and consists of 75 multiple choice questions. In order to successfully pass the examination, you must be able to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for defined contribution plan audits.

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**Topics Discussed**

- Planning and general procedures
- Internal control
- Net assets available for benefits
- Changes in net assets available for benefits
- Plan tax status
- Financial statement presentation, disclosure, and regulatory reporting
- Audit reports

**Acronym**  
ADCP-EXAM

**Field of Study**  
N/A as CPE credit is not awarded for this certificate exam

**CPE Credit Hours**  
N/A as CPE credit is not awarded for this certificate exam

**Knowledge Level**  
Advanced

**Intended Audience**  
Auditors with seven or more years of experience in performing and reviewing defined contribution plan audits

**Prerequisite**  
None

**Advanced Preparation**  
None

**Delivery Method**  
Online Exam
Advanced Health and Welfare Plans Audit Certificate Exam

The Advanced Health and Welfare Plans Audit Certificate exam tests your ability to plan, perform and evaluate health and welfare plans, in accordance with AICPA standards and DOL rules and regulations. This exam is offered in a timed online format and consists of 75 multiple choice questions. In order to successfully pass the examination, you must be able to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for health and welfare plan audits.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. Digital badges allow you to distinguish yourself in the marketplace and show your commitment to quality. The badge can be posted to your social media profiles and linked to your resume or email signature, providing maximum visibility to your achievement.

Important note: Each exam purchase entitles you to one exam (first attempt) and one re-take (second attempt) if you do not pass the first attempt. Prior to accessing the re-take, the AICPA recommends you study any topics identified in your first attempt exam results. If you do not pass either the first or second attempt, you must purchase two more attempts. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of any of your exam attempts, please contact digitalbadge@aicpa.org to verify your results.

Topics Discussed

- Planning and General Procedures
- Internal Control
- Net Assets Available for Benefits
- Changes in Net Assets Available for Benefits
- Benefit Obligations and Changes in Benefit Obligations
- Plan Tax Status
- Financial Statement Presentation, Disclosure & Regulatory Reporting
- Audit Reports & Concluding the Audit

Acronym
AHWP-EXAM

Field of Study
N/A as CPE credit is not awarded for this certificate exam

CPE Credit Hours
N/A as CPE credit is not awarded for this certificate exam

Knowledge Level
Advanced

Intended Audience
Auditors with seven or more years of experience in performing and reviewing health and welfare plan audits

Prerequisite
None

Advanced Preparation
None

Delivery Method
Online Exam
Advanced Single Audit Certificate Exam

The Advanced Single Audit Certificate exam tests your ability to plan, perform and evaluate single audits in accordance with the latest requirements of the new Uniform Guidance. This exam is offered in a timed online format and consists of 75 multiple choice questions. In order to successfully pass the examination, you must be able to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for single audits.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. Digital badges allow you to distinguish yourself in the marketplace and show your commitment to quality. The badge can be posted to your social media profiles and linked to your resume or email signature, providing maximum visibility to your achievement.

Important note: Your exam purchase entitles you to one exam and one re-take if you do not pass the exam. Prior to using your re-take, the AICPA recommends you study any topics identified in your initial exam results. If you do not pass either the initial exam or the re-take, you must purchase the exam again, in order to take it again. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of your exam or re-take, please contact digitalbadge@aicpa.org to verify your results.

Topics Discussed

- Planning the audit
- Performing the audit
- Internal control over compliance
- Compliance testing
- Audit sampling
- Single Audits – special considerations
- Reporting on the compliance audit

Acronym
ADVSA-EXAM

Field of Study
N/A as CPE credit is not awarded for this certificate exam

CPE Credit Hours
N/A as CPE credit is not awarded for this certificate exam

Knowledge Level
Advanced

Intended Audience
Auditors with seven or more years of experience in performing and reviewing single audits

Prerequisite
None

Advanced Preparation
None

Delivery Method
Online Exam
Audit Staff Essentials – New Staff: Core Concepts

In this, the first of four comprehensive Audit Staff Essentials courses, first year staff will be provided with the foundational knowledge they will need to be successful, not only on their first few engagements, but throughout their careers. The information presented in this course will plant the roots of a successful auditor and member of the firm. From introducing the audit from the perspective of the firm, rather than the classroom, to understanding the dynamics of in-firm and client relationships, this course stresses the core knowledge that an auditor will need for life. Along with preparing an auditor to have early success with the firm, this course introduces concepts that auditors will need to successfully for successful career progression. With this knowledge, and the information found in our New Staff: Practical Application offering for new staff, first year audit staff will possess the skills they will need to perform functions common to their level.

Learning Objectives

When you complete this course you will be able to:

- Understand the purpose of an audit.
- Understand the phases of an audit and the different types of procedures performed during each phase.
- Understand the functions of common working papers, including the trial balance, lead sheets, and financial statements.
- Identify key concepts and techniques of interpersonal behavior and communication.
- Recall the basics of the audit risk model, including assertions.
- Identify the purpose and importance of audit documentation and the fundamental principles and their application.

Topics Discussed

- Audit basics
- New auditor’s role in an engagement
- Key communication skills
- Working papers and documentation
- Audit risk model
- Professional Skepticism

Acronym
ASE1
Field of Study
Auditing
CPE Credit Hours
16
Knowledge Level
Basic
Intended Audience
First year auditors
Prerequisite
None
Advanced Preparation
None
Delivery Method
Self-Study On-Demand
Audit Staff Essentials – New Staff: Practical Application

In this, the second of four comprehensive Audit Staff Essentials courses, first year staff will be provided with the foundational knowledge they will need to be successful, not only on their first few engagements, but throughout their careers. Designed as the companion course to our New Staff: Core Concepts, this course focuses on the skills and knowledge needed to perform the duties commonly assigned to first year audit staff members. Along with insight related to the audit process, this course includes considerations associated with the following —

- internal controls
- substantive testing
- financial statement captions
- fraud considerations
- analytical procedures
- and much more!

Learning Objectives

When you complete this course you will be able to:

- Recall the basics of the internal control, including using the work of others.
- Identify the key concerns regarding fraud considerations in a GAAS audit.
- Recall the purpose and procedures regarding analytical procedures and their use in an audit.
- Identify the audit procedures typically performed by New Staff in the following areas and match them to stated audit objectives and relevant assertions:
  - Cash and cash equivalents
  - Accounts Receivable
  - Inventory
  - Prepaid and Other Current Assets
  - Property, Plant and Equipment
  - Accounts Payable
  - Debt

Topics Discussed

- Internal controls
- Fraud considerations
- Analytical procedures
- Basic auditing procedures for areas commonly assigned to new staff members
- Professional Skepticism
Audit Staff Essentials - Experienced Staff/ New In-Charge

This, the third of four comprehensive Audit Staff Essentials courses, continues to build on the knowledge first year staff have attained through experience and our two-part New Staff courses. Experienced staff take on an expanded role on engagements with more technical or advanced accounting and auditing topics. This course will provide discussion, examples and exercises that focus on the increasingly advanced topics that those staff with 1-2 years of experience will commonly be tasked with. From accounts receivable, to inventory price testing and obsolescence, this course takes these types of widely used accounts into their more complex areas. Along with an application based discussion of common account balances and transactions, the course discusses other topics key to a successful and well-rounded experienced staff member, including tasks such as risk assessment, sampling, engagement management and supervision, and working paper review.

Learning Objectives

When you complete this course you will be able to:

- Recall the key skills related to engagement management and supervision.
- Identify the reason for working paper review and techniques to achieve the quality expected.
- Identify the key basic considerations of risk assessment and its effect on the audit.
- Recall the purpose, basic theory, and common procedures surrounding audit sampling.
- Identify the audit procedures typically performed by Experienced Staff in the following advanced areas and match them to stated audit objectives and relevant assertions:
  - Investments
  - Intangible Assets and Goodwill
  - Going Concern

Topics Discussed

- Risk assessment
- Engagement management and supervision
- Working paper review
- Sampling
- Basic auditing procedures for areas commonly assigned to experienced staff members

Acronym
ASE3

Field of Study
Accounting (2)
Auditing (14)

CPE Credit Hours
16

Knowledge Level
Intermediate

Intended Audience
Experienced audit staff

Prerequisite
1-2 years of audit experience

Advanced Preparation
None

Delivery Method
Self-Study On-Demand
Audit Staff Essentials – Experienced In-Charge/Senior Staff

This, the final of four comprehensive Audit Staff Essentials courses, focuses on the more advanced areas of the audit for new senior/in-charge staff and to provide guidance, examples and exercises to build the skills to successfully obtain the audit evidence necessary in these areas. In addition to the technical knowledge necessary, this course provides an overview of the common responsibilities of new senior/in-charge staff, including a deeper discussion of the audit process, highlighted by discussions on materiality, review of risk assessment, understanding the entity, opening balances, group audit considerations, and review of interim financial information. In addition, the course will look more closely at the risk assessment process. This course will provide discussion, examples and exercises that focus on the increasingly advanced topics that senior/in-charge staff members will commonly be tasked with, including contingencies, revenue recognition, investments, intangible assets and financial reporting topics.

Learning Objectives

When you complete this course you will be able to:

- Identify the key considerations and steps in the audit planning and approach process typically completed by an experienced in-charge/senior and the importance of project management and the different project phases of a financial statement audit.
- Recall the details of the more specific risk assessment concerns regarding audits, including consideration of group audits, related parties and using a client’s internal audit function.
- Identify the audit considerations and procedures typically encountered by a senior/in-charge staff in the following areas:
  - Fair value
  - Revenue recognition
  - Estimate
  - Other complex topics
  - Identify the key information and processes related to client financial reporting.

Topics Discussed

- Risk assessment
- Service organizations
- Engagement management and audit finalization
- Overview of financial reporting

Acronym
ASE4

Field of Study
Accounting (2)
Auditing (14)

CPE Credit Hours
16

Knowledge Level
Intermediate

Intended Audience
New in-charge and experienced audit staff

Prerequisite
2-3 years of audit experience

Advanced Preparation
None

Delivery Method
Self-Study On-Demand
Advanced SOC for Service Organizations Certificate Exam

Differentiate yourself by performing the highest-quality SOC for Service Organization engagements.

Developed by leading subject matter experts, this Certificate Exam tests your knowledge and skills related to conducting both SOC 1® and SOC 2® engagements. You'll prove your ability to plan, perform and report on the engagements through this timed online exam that consists of 75 multiple-choice questions.

To pass the exam, you must be able to evaluate and analyze the core concepts related to SOC for Service Organizations engagements. Then you'll be awarded with a certificate in the form of a digital badge that you can display anywhere online.

**Important note:** Each exam purchase entitles you to one exam (first attempt) and one re-take (second attempt) if you do not pass the first attempt. Prior to accessing the re-take, we recommend you study any topics identified in your first attempt exam results. If you do not pass either the first or second attempt, you must purchase two more attempts. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of any of your exam attempts, please contact digitalbadge@aicpa-cima.org to verify your results.

**Topics Discussed**
- Planning a SOC for service organizations engagement
- Performing a SOC for service organizations engagement
- Reporting on a SOC for service organizations engagement

**Acronym**
ASOC-EXAM

**Field of Study**
N/A as CPE credit is not awarded for this certificate exam

**CPE Credit Hours**
N/A as CPE credit is not awarded for this certificate exam

**Knowledge Level**
Advanced

**Intended Audience**
Advanced-level practitioners (CPAs and non-CPAs) who manage and lead SOC engagements.

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Online Exam
COSO Internal Control Certificate Program

Designing and implementing a quality system of internal control can be challenging. Adapting to rapidly changing business models and technologies require systems of internal control—and those who manage them—to be agile. The COSO Internal Control Certificate will develop your expertise in designing, implementing, and monitoring a system of internal control.

Once you've completed the nine self-paced, online learning modules and the online exam, you'll be able to apply your new internal control knowledge for:

- Major cost savings from streamlined processes and better management of compliance costs
- Enhanced quality of risk assessment
- Strengthened fraud deterring efforts

Complete the exam at your convenience within 90 days of finishing the learning program. Receive a PDF certificate and a digital badge to share with your professional network. Registration includes one year of online access to the COSO Framework.

Learning Objectives

When you complete this course you will be able to:

- Be able to recall key points related to the principles-based approach.
- Recognize ways to identify, analyze and respond to risks in your business.
- Develop confidence in your system of internal control.

Topics Discussed

- Types of objectives
- Components of internal control
- Principles and points of focus
- Roles and responsibilities
- Limitations of internal control
SOC for Cybersecurity Certificate

Cybersecurity threats are escalating, unnerving the boards of directors, managers, investors and other stakeholders of organizations of all sizes – whether public or private. The result? Your clients are under pressure to demonstrate that they are managing threats. And that they have effective processes and controls in place to detect, respond to, mitigate and recover from cybersecurity events.

SOC for Cybersecurity meets a growing business need for attestation. It’s a solution that builds upon the accounting profession’s experience in auditing system and organization controls. For clients whose cybersecurity risk management programs are mature, an independent CPA can perform an examination and express an expert opinion:

- Is the program accurately described?
- Are the controls effective?

After you complete the three-part webcast series, you will be awarded a certificate in the form of a digital badge. Proudly display it anywhere on the internet – a personal blog, a social site such as LinkedIn, Facebook or Twitter, Open Badges, a bio page on a company website or your email signature.

Learning Objectives

When you complete this course you will be able to:

- Understand the AICPA’s Cybersecurity Risk Management reporting framework and how IT organizations and practitioners may use it to evaluate controls and communicate certain cybersecurity information to interested parties.
- Analyze the components of an organization’s cybersecurity risk management program.
- Recognize the performance and reporting requirements of a SOC for Cybersecurity examination.

Topics Discussed

- Cyberthreat landscape and the terminology used to describe various aspects of cybersecurity
- Various SOC services
- Components of cybersecurity risk management program
- How to use the description criteria
- How to use the control criteria to assess an entity’s controls over cybersecurity
- Key considerations prior to accepting a cybersecurity examination engagement and key planning considerations
- Key steps involved in performing the cybersecurity risk management examination
- Key factors to consider while forming the opinion and preparing the practitioner’s report

Acronym
CSATT

Field of Study
Auditing

CPE Credit Hours
14.5 hours (Self-Study Online), 15 hours (Video Webcast), and 16 hours (Live Session)

Knowledge Level
Intermediate

Intended Audience
Note: You must have either IT expertise or access to IT professionals who possess the skills to perform this work.

- Public accounting practitioners interested in providing cybersecurity attestation services or building competencies in this area
- Professionals who already have SOC for Service Organizations practices and are looking to expand into cybersecurity attestation services
- Management accountants and internal auditors who want to understand the SOC for Cybersecurity examination service available to their organizations related to their cybersecurity risk management program

Prerequisite
Familiarity with the cybersecurity description criteria and the trust services criteria

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
Fundamentals of Forensic Accounting Certificate Program

The Fundamentals of Forensic Accounting Certificate Program covers those areas representative of the AICPA's Body of Knowledge in the financial forensics area. This certificate program is tailored to provide an introduction to financial forensics as well as help those seeking additional learning to complete the 75-hour education requirement for the Certified in Financial Forensics (CFF) credential.

This online CPE self-study program consists of 19 required modules that utilize interactive scenario-based learning, including audio and video animation, to guide you through the concepts.

This program will help you become familiar with forensic accountants' professional responsibility and provide a fundamental knowledge of: the legal system, how to plan and prepare a forensic engagement, gathering information, discovery, reporting, and providing expert testimony. The certificate program also provides a basic understanding of the seven areas of the CFF Credential:

- Bankruptcy, Insolvency and Reorganization
- Computer Forensic Analysis
- Economic Damages Calculations
- Family Law
- Financial Statement Misrepresentation
- Fraud Prevention, Detection and Response
- Valuation

Learning Objectives

When you complete this course you will be able to:

- Interpret regulatory standards and legal system requirements applicable to forensic accounting engagements.
- Describe the elements essential to accepting forensic accounting engagements such as identifying the engagement terms and client provisions, managing the engagement, and reporting requirements.
- Identify the means of gathering evidence and conducting research critical to forensic engagements through the use of effective interviewing and investigative techniques.
- Describe the role of the expert and non-expert in participating in depositions and providing testimony.

Topics Discussed

- Core material in professional standards that applies to forensic engagements
- How to work within the court system when engaged as a forensic accountant
- A series of 20 courses takes you through the “best practices” styles for performing an engagement
Core Forensic Accounting Certificate

To excel in forensic accounting, you must have a solid understanding of core forensic accounting topics. This certificate program covers the areas essential to the planning, performance and reporting for all forensic accounting engagements. Leverage this program to acquire new skills, begin the CFF Credential pathway or earn CPE credits.

The Core Forensic Knowledge and Specialized Forensic Knowledge exams are online and proctored remotely via webcam and audio (either laptop or USB external) anytime 7 days a week throughout the year. Within 10 business days, you will receive a Notice to Schedule and have the flexibility to schedule the exam(s) at your convenience. Upon successfully completing either program, your certificate will be awarded in the form of a digital badge to be proudly displayed anywhere on the web—a personal blog, a social network like LinkedIn, Facebook, Twitter or Mozilla Open Badges, a biographical page on a company website, or an online resume. For more information digital badges, visit Digital Badges.

Learning Objectives

When you complete this course you will be able to:

- Recall and apply the appropriate preliminary procedures and considerations related to engagement and case acceptance
- Identify and analyze potential conflicts of interest
- Determine the appropriateness of different methods used to obtain and collect evidence based on situational characteristics
- Identify the steps and documents commonly used in the custody and preservation process
- Recall ways to identify relevant missing information needed during the discovery process and apply those methods to situational examples
- Recall ways to protect yourself from different types of challenges both as an expert and on information
- Compare and select appropriate communication techniques and proven methodologies for effective investigative interview sessions
- Analyze the signs of verbal and non-verbal deception
- Identify the reporting requirements for expert witnesses
- Differentiate between the applicable professional standards used in different types of reports

Topics Discussed

- Laws, courts and dispute resolution
- Engagement planning and preparation
- Information gathering, preservation and analysis
- Expert reports and testimony
Specialized Forensic Accounting Certificate

Each forensic accounting engagement is unique with its facts and objectives. Forensic accountants need to use appropriate specialized forensic knowledge, tools and procedures during the engagement. This certificate program covers unique areas including bankruptcy, property damages, family law and more. Leverage this program to acquire new skills, begin the CFF Credential pathway or earn CPE credits.

The Core Forensic Knowledge and Specialized Forensic Knowledge exams are online and proctored remotely via webcam and audio (either laptop or USB external) anytime 7 days a week throughout the year. Within 10 business days, you will receive a Notice to Schedule and have the flexibility to schedule the exam(s) at your convenience. Upon successfully completing either program, your certificate will be awarded in the form of a digital badge to be proudly displayed anywhere on the web—a personal blog, a social network like LinkedIn, Facebook, Twitter or Mozilla Open Badges, a biographical page on a company website, or an online resume. For more information digital badges, visit Digital Badges.

Learning Objectives

When you complete this course you will be able to:

- Differentiate between the distinct types of bankruptcies.
- Determine the applicability of specific laws and deadlines set by the bankruptcy court and the IRS, including recent developments related thereto.
- Recall and apply key procedures to acquire and protect data while ensuring its integrity before beginning the analysis process.
- Identify the contexts and types of matters where business damages arise.
- Identify and apply the jurisdictional standards and guiding principles applicable to calculating damages involving individuals.
- Identify the issues and pitfalls associated with the infringement of copyrights and trademarks or the misappropriation of trade secrets.
- Apply guidelines for calculating commonly used remedies of damages associated with each type of intellectual property.
- Identify examples of patents and laws governing patents.
- Differentiate between a merger and an acquisition and the various structuring options in each.
- Analyze the risks associated with fraud and its economic impact to an organization.
- Compare the different roles of a forensic accountant in family law cases.
- Identify methods for asset valuation and recognize their importance in a divorce case.

Topics Discussed

- Bankruptcy
- Role of technology in forensic accounting engagements
- Gathering evidence and data recovery
- Measuring and calculating business damages
- Lost earnings and fringe benefits
- Patents, copyrights, and trademarks
- Forensic accountants’ roles in mergers and acquisitions
- Consideration of fraud at the entity level
- Detecting and investigating fraud
- Role of Forensic Accountants in Family Law

Acronym
FAIES

Field of Study
Accounting

CPE Credit Hours
43

Knowledge Level
Intermediate

Intended Audience
CPAs or financial professionals who are interested in becoming a forensic accountant or obtaining a certificate signifying their proficiency in this area

Prerequisite
Foundational knowledge of forensic accounting

Advanced Preparation
None

Delivery Method
Self-Study Online
IFRS Certificate Program

With more than 120 countries that either require or permit the use of International Financial Reporting Standards (IFRS), knowledge of IFRS is a fundamental core competency for accountants in business & industry, independent external auditors, and other finance professionals. Demonstration of this knowledge is critical to success in the global business environment.

The IFRS Certificate program will give participants the skills in international financial accounting and reporting that are needed to compete effectively in today’s global business environment. The program presents significant IFRS standards within 25 modules that will provide a grounding in each topic that will distinguish participants from other accounting and finance professionals and expand career opportunities both in the U.S. and globally.

Why is IFRS relevant in the US?

- Knowledge of IFRS is required to properly translate, consolidate, and prepare financial statements of U.S. multinational organizations whose non-U.S. subsidiaries have adopted IFRS.
- Independent external auditors of U.S. multinational organizations must be familiar with IFRS to properly audit the entity’s financial statements.
- An understanding of IFRS is required to properly structure deals and contracts with counterparties that prepare accounting records in IFRS.
- FASB and IASB standard-setting agendas will require financial professionals to be aware of divergent accounting standards that could impact financial reporting or audit responsibilities.

Learning Objectives

When you complete this course you will be able to:

- Acquire a broad overview of key IFRS definitions and concepts.
- Obtain proficiency in complex IFRS areas including financial instruments and business combinations.
- Apply the fundamental principles of IFRS across a range of accounting topics.
- Understand the accounting impact of the latest standards and amendments issued by the IASB.

Topics Discussed

- Fair value measurement
- Intangible assets
- Financial instruments
- Leases
- Revenue recognition
- Governance and conceptual framework
The Intermediate Employee Benefit Plans Audit Certificate exam tests your knowledge related to auditing employee benefit plans, including defined contribution, defined benefit, and health and welfare plans, in accordance with AICPA standards and DOL rules and regulations. This exam is offered in a timed online format and consists of 100 multiple choice questions. In order to successfully pass the examination, you must understand and apply the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for employee benefit plan audits.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. Digital badges allow you to distinguish yourself in the marketplace and show your commitment to quality. The badge can be posted to your social media profiles and linked to your resume or email signature, providing maximum visibility to your achievement.

Important note: Each exam purchase entitles you to one exam (first attempt) and one re-take (second attempt) if you do not pass the first attempt. Prior to accessing the re-take, the AICPA recommends you study any topics identified in your first attempt exam results. If you do not pass either the first or second attempt, you must purchase two more attempts. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of any of your exam attempts, please contact digitalbadge@aicpa.org to verify your results.

Topics Discussed

- Planning and general procedures
- Internal control
- Investments and investment issues
- Types of plans
- Key compliance elements
- Limited scope issues
- Financial statement presentation, disclosure, and regulatory reporting
Intermediate Single Audit Certificate Exam

The Intermediate Single Audit Certificate exam tests your ability to plan, perform and evaluate single audits in accordance with the latest requirements of the new Uniform Guidance. This exam is offered in a timed online format and consists of 100 multiple choice questions. In order to successfully pass the examination, you must be able to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for single audits.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. Digital badges allow you to distinguish yourself in the marketplace and show your commitment to quality. The badge can be posted to your social media profiles and linked to your resume or email signature, providing maximum visibility to your achievement.

**Important note:** Your exam purchase entitles you to one exam and one re-take if you do not pass the exam. Prior to using your re-take, the AICPA recommends you study any topics identified in your initial exam results. If you do not pass either the initial exam or the re-take, you must purchase the exam again, in order to take it again. Exams passed outside of these purchase and re-take rules will not result in the issuing of a digital badge. If you have any questions regarding the completion of your exam or re-take, please contact digitalbadge@aicpa.org to verify your results.

**Topics Discussed**

- Comprehending single audits
- Schedule of Expenditures of Federal Awards
- Planning the audit
- Major program determination
- Using the Compliance Supplement
- Internal control over compliance
- Testing compliance
- Single audit reporting

**Acronym**

INTERSA-EXAM

**Field of Study**

N/A as CPE credit is not awarded for this certificate exam

**CPE Credit Hours**

N/A as CPE credit is not awarded for this certificate exam

**Knowledge Level**

Intermediate

**Intended Audience**

Auditors with approximately three to seven years of experience in performing single audits

**Prerequisite**

None

**Advanced Preparation**

None

**Delivery Method**

Online Exam
Preparation, Compilation and Review Staff Essentials

Designed to help practitioners comply with the latest developments in regulation, this online learning program will provide the comprehensive training your staff needs to be able to perform their review engagements consistently and accurately.

Get up to speed with current regulations relevant to SSARS No. 21-23, plus learn best practices that will help you reduce time and effort spent on these engagements.

What you can expect: Reliable information, effective tactics and proven strategies. You’ll find them presented through real-world examples, practice exercises and case studies. PCRE helps you ensure your firm’s compliance and long-term success in this key area of practice.

Learning Objectives

When you complete this course you will be able to:

- The performance requirements for preparation, compilation and review engagements
- The reporting requirements associated with compilation and review engagements
- The various financial reporting frameworks used in the preparation of financial statements

Topics Discussed

- Preparation, compilation, and review engagement fundamentals
- Performing preparation, compilation, and review engagements
- Reporting on compilation and review engagements, including illustrative reports
- Special purpose frameworks
- Recent SSARSs developments

Acronym
PCRE

Field of Study
Accounting and Auditing

CPE Credit Hours
15

Knowledge Level
Basic

Intended Audience
CPA firm staff members that perform review, compilation and financial statement preparation engagements

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Apply system and organization control (SOC) principles in complex and nuanced SOC 1®, SOC 2®, and SOC 3® engagements. This two-day live school assumes you have experience performing and managing staff who conduct SOC engagements. For each type of SOC engagement, using your existing experience and the concepts discussed during class, you will complete case study exercises that walk you through the more complex types of SOC engagements. These realistic case studies will be from manager or senior leader's point of view and focus on SOC engagement pitfalls noted in peer review. You will leave with the confidence to immediately apply your new skills on your next engagement.

**Learning Objectives**

When you complete this course you will be able to:

- Evaluate case study fact patterns to formulate and defend a recommended course of action for sample engagements.
- Interpret complex fact patterns to complete case study exercises related to SOC 1, SOC 2, and SOC 3 engagements.
- Evaluate SOC guidance to ensure nuanced engagement issues are handled appropriately.

**Topics Discussed**

- Client Engagement Planning
- SSAE No. 18, Trust Services Criteria, and authoritative SOC guides
- Planning, executing, and reporting on complex SOC 1 engagements
- Planning, executing, and reporting on complex SOC 2 and SOC 3 engagements
- Changes to the SOC landscape, including new guidance

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**Acronym**

SOCSCHOOL

**Field of Study**

Auditing

**CPE Credit Hours**

16

**Knowledge Level**

Intermediate

**Intended Audience**

Managers, senior managers, and partners responsible for performing and managing their firms' SOC engagements; senior staff of firms specializing in SOC engagements

**Prerequisite**

Substantial experience performing and managing staff on SOC 1, SOC 2, and/or SOC 3 engagements Mastery of SOC 1, SOC 2, and SOC 3 engagement fundamentals

**Advanced Preparation**

None

**Delivery Method**

On Site
Advanced Auditing for Employee Benefit Plans

Enhance your knowledge of defined contribution, defined benefit, and health and welfare plans. This new online self-study CPE course covers many of the same competencies found on the advanced employee benefit plans audit certificate exams.

Through a series of interactive case studies and advanced learning exercises, this CPE course will help you to grow your expertise in defined contribution, defined benefit, and health and welfare plan types. Developed for experienced EBP plan auditors, the course will take you through mock audit exercises in which you will follow a “client” through each phase of an employee benefit plan audit engagement. You have the flexibility to focus on the plan type of your choice or all three. Evaluate and interpret employee benefit plan-specific audit circumstances in the areas of planning and risk assessment, reviewing draft financial statements, and writing the auditor’s report.

Learning Objectives

When you complete this course you will be able to:

- Formulate key concepts and skills to build upon a solid audit foundation specifically related to employee benefit plans, including defined contribution retirement plans (DC plans), defined benefit pension plans (DB plans), and health and welfare plans (H&W plans.)
- Evaluate advanced plan-specific audit circumstances.
- Interpret advanced EBP audit concepts through a mock plan-specific audit.
- Interpret regulatory requirements and professional standards related to engagement acceptance, planning, and quality control for employee benefit plan audits.
- Assess the control environment of employee benefit plans, including the portion of the control environment at a service organization, through analytics, inquiry, and observation.
- Assess presentation and disclosure requirements in accordance with GAAP for employee benefit plans.

Topics Discussed

- DC, DB, and H&W plan advanced overview
- Planning and general audit considerations
- Risk assessment and internal control
- Audit area considerations
- Other defined contribution retirement plan considerations
- Financial statements and disclosures
- The auditor’s report
- Concluding the audit and other auditing situations
Audits of 401(k) Plans

Since 401(k) plans make a popular option for employee benefit plans, auditors of employee benefit plans must have the proper skills to audit these plans effectively. You will work through how to audit a 401(k) plan and prepare financial statements that satisfy ERISA and SEC requirements. Tap into ways to plan and conduct 401(k) audits more efficiently and effectively, and understand the differences between 401(k) audits and other employee benefit plan audits.

Learning Objectives

When you complete this course you will be able to:

- Recognize the requirements for 401(k) audits to distinguish between audits of other types of employee benefit plans and 401(k) audits.
- Identify efficient and effective ways to plan and conduct 401(k) audits.
- Recognize new developments affecting 401(k) audits.

Topics Discussed

- Background of 401(k) audits
- Audit planning and pre-engagement activities
- Internal control considerations
- Auditing the statement of net assets available for benefits
- Auditing the statement of changes in net assets available for benefits
- Other auditing considerations
- The auditor’s report
- Financial statement disclosures
- Supplemental schedules

Acronym
AFKP

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Auditors of employee benefit plans, accountants in business and industry, responsible for company benefits

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
Annual Update for Accountants and Auditors

Keep abreast of the fast-paced changes in accounting and auditing. This comprehensive course covers relevant pronouncements, exposure drafts, and other guidance recently issued in the accounting, auditing, review, compilation, and preparation engagement arenas. Let us sort through the complexities and help you identify and apply recently issued FASB, PCAOB, ARSC, and ASB standards and guidance. With the rate of change in today’s regulatory environment, you must stay current on the topics impacting the profession – don’t get left behind!

Learning Objectives

When you complete this course you will be able to:

- Identify key points related to recently issued FASB standards and guidance.
- Recognize the effect of recently issued auditing standards, attestation standards, and standards on accounting and review services.
- Identify key concepts related to exposure drafts and other projects in accounting, auditing, compilation, preparation, and review services.

Topics Discussed

- Recently issued ASUs, including an update on leases, revenue recognition and financial instruments
- Current FASB projects
- Recent PCAOB guidance
- Latest activity from ARSC
Integrating Audit Data Analytics into the Audit Process

This course introduces the concept of audit data analytics, provides a brief overview of what audit data analytics are, and illustrates how these tools can be integrated into the current audit process (i.e. show a few examples of how these tools can be used in the risk assessment, planning, control testing, substantive testing, etc.). In addition, simple analytic tolls will be presented that could help automate a traditional audit procedure that is currently being performed manually.

This course is helpful for beginners, or those who are looking for additional training on how to apply content from the AICPA publication Guide to Audit Data Analytics.

Learning Objectives

When you complete this course you will be able to:

- Understand what audit data analytics are.
- Understand how audit data analytics fit within the current audit process.
- Perform basic audit procedures using audit data analytics.

Topics Discussed

- Audit data analytics
- Application of audit data analytics to an audit
- Audit data analytics vs. analytical procedures

Acronym
AUDA

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Individuals that want to learn the potential applications of audit data analytics, including those illustrated in the related Audit Data Analytics Guide

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Audit Working Papers: Documenting and Reviewing Field Work

Working papers are the building blocks of an audit. If it’s not in the working papers, audit quality may suffer, as the manager and partner might not know about it or its ramifications may not be fully considered. Understand the professional standards regarding working paper documentation. Make this course part of the firm’s quality control system. Learn the fundamentals of working paper preparation – form and content – to make sure audit considerations, work performed, and conclusions reached are properly documented. You will also explore examples which show field work supervisors what factors to consider and what steps to follow when reviewing working papers. In addition, typical working paper deficiencies are explained to help minimize potential liability.

Learning Objectives

When you complete this course you will be able to:

- Identify professional standards regarding working paper documentation and proper working paper technique.
- Identify the tasks in supervisory-level reviews of working paper documentation for audit engagements necessary to ensure compliance with current professional standards.

Topics Discussed

- Definition of and basic requirements of a working paper
- Preparing and maintaining working papers
- Different types of working papers
- Documenting audit tests
- Improving working paper technique
- Working paper basics
- Conducting the review
- Common shortcomings of working papers
- Case study example
Construction Contractors: Accounting, Auditing, and Tax

The construction industry is one of the most unique when it comes to being in compliance with the various accounting and auditing standards. This course examines the core knowledge necessary to succeed and the key issues impacting construction accounting, auditing, and taxation. Find out what new developments may mean for you, your company, or your clients. In addition, this course explores the relationship between the contractor and the surety. With construction comprising such a large portion of the economy and always growing, it is more important than ever for you to be on top of the very latest in accounting, auditing, and tax changes for the construction industry.

Learning Objectives

When you complete this course you will be able to:

- Recall ways to provide efficient, high-quality audit services to construction clients.
- Identify key concepts related up-to-date GAAP accounting methods applicable to construction contractors.
- Identify new and key tax issues and how to apply them.

Topics Discussed

- Contract accounting
- Contractor financial statements
- Working with a surety
- Audit planning and procedures
- Long-term contracts
- Tax accounting for construction contractors
- Taxation for small to large contractors

Acronym
CAAT

Field of Study
Accounting (2)
Auditing (3)
Taxation (3)

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Practitioners and financial professionals in the construction industry

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
Construction Contractors Advanced Issues

The construction industry comes with many advanced accounting issues, audit procedures, and tax issues, which makes construction contractor engagements inherently higher risk than other engagements. As a result, practitioners and financial professionals should be prepared to address difficult issues such as look-back calculations, measuring progress of contracts, overhead allocations, and internal controls for construction contractors. Learn about some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent with construction contractor engagements.

Learning Objectives

When you complete this course you will be able to:

- Apply accounting and financial reporting standards to complex situations involving construction contractors.
- Evaluate and perform audit processes to avoid common deficiencies in construction engagements.
- Identify tax compliance issues unique to the construction industry.

Topics Discussed

- Contractor internal controls
- Fraud and the contractor
- Joint venture accounting
- Contractor's benchmarks
- Cash management for the contractor
- Construction cost allocations
- Assisting the financially troubled contractor
- Audit risks
- Deferred income taxes
- Tax planning and AMT
Accounting and Auditing Update

Keep abreast of the fast-paced changes in accounting and auditing. This comprehensive course covers relevant pronouncements, exposure drafts, and other guidance recently issued in the accounting and auditing arenas. Let us sort through the complexities and help you identify and apply recently issued FASB and ASB standards and guidance. With the rate of change in today's regulatory environment, you must stay current on the topics impacting the profession – don't get left behind!

Learning Objectives

When you complete this course you will be able to:

- Identify recently issued FASB standards and guidance.
- Recognize the effect of recently issued auditing and attestation standards.
- Identify key concepts related to exposure drafts and other projects in accounting and auditing.

Topics Discussed

- Recently issued accounting and auditing guidance, including an update on financial instruments, leases, and revenue recognition
- Projects on the horizon from the ASB and PCAOB

Acronym
CL4AUAA

Field of Study
Auditing (2)
Accounting (2)

CPE Credit Hours
4

Knowledge Level
Update

Intended Audience
CPAs in public practice and industry who want to remain up-to-date on accounting and auditing pronouncements

Prerequisite
Experience in accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live
Preparation, Compilation, and Review Engagements: Update and Review

If you supervise preparation, compilation, and review engagements, this course will help you comply with the professional standards by informing you of the latest developments and issues relevant to these engagements. Learn about the U.S. business economy, peer review, FASB updates, International Financial Reporting Standards, and other areas affecting preparation, compilation, and review engagements.

Learning Objectives

When you complete this course you will be able to:

- Identify key economic factors and accountant’s responsibility for fraud.
- Recognize recent SSARSs, accounting, and reporting developments.
- Identify the professional standards and risk factors relevant to the performance of preparation, compilation, and review engagements, including engagements on pro forma and prospective financial information.

Topics Discussed

- Overview of preparation, compilation, and review guidance
- Accounting and reporting issues
- Current practice issues
- Common deficiencies in peer reviews
- Current and future standard setting projects
Cybersecurity Risk Fundamentals

Cyber threats come in all shapes, sizes, complexity and are ever-evolving. Attacks are causing great financial loss and serious damage to companies. There is not a simple one-size-fits all way to respond. Each organization must work to effectively mitigate the risk of data breaches. It is essential for each organization to establish a baseline for identifying critical components that must be incorporated into any cybersecurity risk management approach. Professionals working in firms or entities will learn how to keep abreast of the latest cybersecurity trends, manage risks, and ensure the right level of governance to safeguard their organization.

Learning Objectives

When you complete this course, you will be able to:

- Recognize inherent risks related to cybersecurity operations.
- Recall the components of an effective cybersecurity risk management program and identify the need for such a program in today's environment.
- Distinguish between the various cybersecurity controls frameworks available.
- Identify cybersecurity controls and other risk management activities.

Topics Discussed

- Cyber threats and risks, including recent data breaches and privacy considerations
- The importance of a cybersecurity risk management program and the cybersecurity description criteria
- Various cybersecurity frameworks (i.e., NIST, ISO, TSC, etc.)
- Cybersecurity controls and risk mitigation products

Acronym
CL4CRMP

Field of Study
Information Technology

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Professionals working for firms or organizations that want to obtain a basic understanding of a cybersecurity risk management program

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Data Breaches & Other Cyber Frauds: A 21st Century Risk to Your Organization

Is your data secure? Is your organization at risk of a data breach? What is cyber fraud and how can it affect your organization? How can you protect your company from cyber fraud? Data breaches and cyber fraud are an ever present risk for more companies. This course will help you understand and become more aware of the risks associated with data breaches and other cyber frauds. You will become more aware of the policies and procedures needed to protect your company data. We will review the requirements for internal controls over technology required by the 2013 COSO Framework on Internal Controls and review internal controls that can help prevent and detect cyber frauds, including data breaches. Become a resource for your company and your clients.

Learning Objectives
When you complete this course you will be able to:

- Recognize legal and ethical issues associated with cyber security and data breaches.
- Recognize the requirement to select and develop general controls over technology as required by the 2013 COSO Framework.
- Identify various types of cyber frauds and their associated risks.
- Identify internal controls for preventing & detecting cyber frauds.

Topics Discussed
- Types of Cyber Frauds
- Ransomware
- Data Breaches
- Social Engineering
- Policies that help to increase security
- Internal controls to help prevent & detect cyber frauds
Audit Workpapers: Documenting Field Work

Do you need to make sure significant audit items are properly documented? Working papers, the building blocks of an audit, must list relevant details so that the manager and partners are aware of significant transactions and can consider possible ramifications. A poorly prepared working paper causes inefficiencies for the preparer, reviewer, and partner; thus, proper working paper preparation and documentation is critical. This CPE course offers practical guidance on the basics of working paper preparation, from form and content to proper documentation of significant audit items.

Learning Objectives

When you complete this course you will be able to:

- Apply basic standards regarding working paper documentation and proper working paper technique.

Topics Discussed

- Essential components of a working paper
- Preparing and maintaining working papers
- Different types of working papers
- Documenting audit tests
- Working paper critique
- Improving working paper technique

Acronym
CL4DFW

Field of Study
Auditing

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Staff auditors who create working papers and supervisors and seniors who supervise audit engagements

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Forensic Investigations: Key Tools to Success

If you are looking to gain more skills in the growing and lucrative field of forensic accounting, you’ll want to complete this course. Effective forensic accountants are a part of a new breed of practitioners who possess a broad spectrum of traits and knowledge. This course dives into the unique investigative and communications skills required of the best forensic accountants by teaching you how conduct interviews and how to provide expert witness testimony in mediations, arbitrations, and governmental hearings. You’ll also learn how to use investigative methods to obtain evidence during a forensic accounting engagement. This course demonstrates the keys to success in obtaining evidence, conducting interviews, and providing expert witness testimony during forensic accounting engagements.

Learning Objectives

When you complete this course you will be able to:

- Determine how to obtain evidence in a forensic accounting engagement.
- Apply investigatory techniques for conducting interviews.
- Identify how to prepare to be an expert witness at a deposition and trial.
- Identify key tools used in forensic investigations.

Topics Discussed

- Evidence in the investigative process
- Tools used in forensic investigations
- Conducting interviews
- Expert witness testimony

Acronym
CL4FAIP

Field of Study
Accounting

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Individuals looking to expand their knowledge of forensic accounting

Prerequisite
Experience in accounting and financial reporting

Advanced Preparation
None

Delivery Method
Group Live
Ethics and Professional Conduct: Updates and Practical Applications

This CPE course provides a timely update and refresher on the AICPA Code of Professional Conduct, including the conceptual framework and independence provisions for nonattest services, personal independence, and other critical matters. It reviews the basic tenets of ethical and professional conduct, including the principles upon which the code rests, explains why the code is necessary and how it is organized. AICPA members must follow the AICPA code, and many courts and regulatory bodies view the AICPA code as the de facto standard for the accounting profession, therefore it is imperative to stay current on the rules and apply them properly.

Through interactive case studies, exercises and illustrative graphics, you will learn the most up-to-date rules.

Learning Objectives

When you complete this course you will be able to:

- Apply the revised AICPA Code of Professional Conduct.
- Recognize the importance and organization of AICPA Code of Professional Conduct.
- Apply independence and conflict of interest rules to particular fact patterns.

Topics Discussed

- Conceptual Framework
- AICPA Code of Professional Conduct
- New interpretations added to the AICPA Code of Professional Conduct
Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know

The new accounting standard for revenue recognition was released in 2014 but its effective date is upon us. With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project.

For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with an in-depth understanding of the framework for revenue recognition built around the core principle that is applied in a five-step process. In addition, understanding the changes and new requirements is critical for successful implementation of this new standard. Supported by practical examples, this course will assist you in avoiding revenue recognition traps and provide you with latest FASB guidance.

Learning Objectives

When you complete this course you will be able to:

- Recognize new revenue recognition principles.
- Identify appropriate revenue recognition decisions.
- Identify steps to take today to be prepared for future implementation.

Topics Discussed

- Background, purpose, and main provisions of new standard
- Transition guidance
- 5-step process for recognizing revenue
- Disclosure requirements
- Implementation guidance – contracts, tax matters, internal controls, IT

Acronym
CL4INRR

Field of Study
Accounting

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Accountants in public practice and industry who need an update on the latest revenue recognition guidance

Prerequisite
Experience in the application of accounting standards

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
The Bottom Line on the New Lease Accounting Requirements

How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by focusing on the basic core principles of the new standard. Discussion includes basic identification, recognition, measurement, presentation and disclosure requirements. Case study exercises are included to illustrate application of the new standard.

This course discusses the lessee accounting model, including lease classification, amortization of the right-of-use asset, and interest on the lease liability. This course also discusses the lessor accounting model, including profit recognition and collectability.

Learning Objectives

When you complete this course you will be able to:

- Differentiate between requirements under the current and new leases standards.
- Compare current lease recognition and measurement requirements to those of the new leases standard.
- Identify presentation and disclosure requirements of the new leases standard.

Topics Discussed

- Lease classification
- Amortization of the lease asset
- Derecognition of the underlying asset
- Recognition of lease receivables

Acronym: CL4LEAS
Field of Study: Accounting
CPE Credit Hours: 4
Knowledge Level: Intermediate
Intended Audience: Accountants in practice and industry
Prerequisite: Experience in application of accounting standards
Advanced Preparation: None
Delivery Method: Group Live
Applying Professional Skepticism in an Audit

Audit inspection reports have identified issues about the level and consistency of professional skepticism being applied in audits. Additionally, the complexity of transactions and markets continues to increase, requiring auditors and managers to use more professional judgment during audit engagements.

This interactive course will provide an overview of professional skepticism, including what it is and why it is important in audit engagements. Featuring case studies to teach the content and concepts, this course will help participants gain knowledge about how to apply professional skepticism and techniques to enhance the use of professional skepticism in their own practice.

Learning Objectives

When you complete this course you will be able to:

- Recall the importance of professional skepticism to auditing in today’s complex environment.
- Recognize concerns raised about the level of skepticism in audit performance and steps the profession is taking to address concerns.
- Identify factors that influence an auditor’s use of professional skepticism.
- Apply techniques that help to enhance your application of professional skepticism in an audit.

Topics Discussed

- Professional skepticism
- Professional judgment
- Judgement framework
- Fraud triangle
Fraud and Cash Receipts: Common Frauds and Internal Controls

Revenue and cash receipts are two critical areas that require strong controls to prevent intentional fraud or unintentional misstatements. While there is well-publicized fraud in these areas in larger companies, it also occurs, and can even be more likely to occur, in smaller businesses and not-for-profit entities. A sound system of internal control is needed to help prevent fraudulent activities and reporting related to the revenue and cash receipts cycle. It is crucial that an internal control system is tailored to the unique needs of each organization with a dedicated focus on areas posing the greatest risk; this course is designed to help you to do this.

Learning Objectives

When you complete this course you will be able to:

- Identify common frauds in the revenue and cash receipts processes.
- Identify internal controls that mitigate various risks.
- Recall an analysis process to improve efficient and effective risk management in your organization.

Topics Discussed

- Traditional revenue system
- Retail revenue cycle
- Manufacturing revenue cycle
- Service revenue cycle
- Accounts receivable and billing
- Cash receipts
- Revenue frauds and fraudulent financial reporting

Acronym
CL4RCR

Field of Study
Auditing

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Auditors, practitioners, and all levels of CPA professionals

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them

Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material fraud schemes continue to succeed? Is this due to failures of properly designed internal controls? Could the internal controls be adequate but not complied with? This course provides descriptions of how the most common types of financial statement and misappropriation of asset fraud schemes are detected. Cost-effective internal controls that can be implemented to prevent these schemes are provided. Classic and contemporary real-world fraud cases are reviewed in detail to reinforce how these schemes are perpetrated, both due to internal control failures and other factors. Red flags that might possibly be indicative of these fraud schemes are addressed.

Learning Objectives

When you complete this course you will be able to:

- Identify the schemes used to misstate revenue, inventory, asset overstatements, estimates, and other accounts.
- Distinguish suspicious journal entries.
- Determine the red flags associated with fraud schemes concerning revenue, inventory, asset overstatements, estimates, and other accounts.
- Apply analytical procedures to detect various types of fraud.
- Compare particular fraud schemes to landmark cases.

Topics Discussed

- Major financial statement frauds including, among others, sales and other types of revenue, estimates, journal entries, and other accounts
- Major misappropriation of asset fraud schemes including skimming, larceny, and additional schemes that occur in inventory, payables, and other accounts
- Review of landmark cases where the fraud scheme(s) occurred:
  - WorldCom, Phar-Mor, McKesson and Robbins, Waste Management, MiniScribe, Stew Leonrad, and others

Acronym
CL4TTFS

Field of Study
Auditing

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Business owners, managers, supervisors, employees, accountants and auditors

Prerequisite
Experience in accounting and reporting

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements

A go-to reference for training staff and managing your preparation, compilation, and review engagements, this course will enable you to be in compliance with all of the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services (SSARSs). A practice-oriented review of the latest developments, cases, and lively discussion among the experienced participants make this class informative and practical.

Learning Objectives

When you complete this course you will be able to:

- Identify the professional standards and risk factors relevant to the planning and performance of preparation, compilation, and review engagements, including engagements on pro forma and prospective financial information.
- Identify responses to preparation, compilation, and review engagement practice issues that comply with all applicable professional standards.

Topics Discussed

- Overview of preparation, compilation, and review guidance
- Accounting and reporting issues
- Current practice issues
- Common deficiencies in peer reviews
- Current and future standard setting projects
- Special Purpose Framework financial statement issues
- Case studies
- Latest developments
Documenting Your EBP Audit: What You Need to Know

During this course, you will be challenged in new ways to think holistically about your level of audit documentation. Employee benefit plans are a unique entity, and the performance of audit procedures will involve testing items that are not typically tested in audits of other types of entities. Even experienced auditors may find it difficult to ascertain exactly what documentation is sufficient. This course has been developed to provide participants with real examples and real solutions. Throughout this course, we will tackle the most common areas in EBP audits where detailed documentation is critical to supporting the audit conclusions. This course is designed to accomplish the following objectives:

- Understand the professional standards which relate to audit documentation, and be able to apply them in various audit situations you will encounter while performing EBP audits.
- Work through a comprehensive approach to audit documentation, using hands on group exercises and discussions, in several common audit areas.
- Provide participants with the knowledge to develop a plan at their firm that will provide a consistent approach to EBP audit documentation.

Learning objectives

When you complete this course you will be able to:

- Recognize areas in employee benefit plan audits which commonly lead to documentation deficiencies.
- Recall how to document risk assessment in an EBP audit.
- Identify the aspects of documentation that provide audit evidence.

Topics discussed

- Audit planning
- Toolkit items for the EBP Auditor
- Documentation Practices – Statement of net assets available for benefits
- Key audit area in the statement of changes in net assets available for benefits
- Participant data and participant accounts
- Other audit area initial audits, plan mergers and other issues

Acronym
EBPD

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Auditors providing employee benefit audit and accounting services

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast

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Auditing Employee Benefit Plans

Master the fundamentals of auditing employee benefit plans in accordance with AICPA standards and ERISA rules and regulations and avoid the problems that are often encountered. Explore the accounting and auditing requirements unique to employee benefit plans. This course is designed to give you an understanding of requirements and audit procedures related to defined contribution, defined benefit, and health and welfare plans to help you more effectively plan and carry out your audit.

Learning Objectives

When you complete this course you will be able to:

- Determine how to audit employee benefit plans in accordance with AICPA standards and ERISA rules and regulations.
- Identify specialized audit tests.
- Compare the scope of an audit.
- Compare the structure of the more popular employee benefit plans.
- Identify accounting requirements unique to employee benefit plans.

Topics Discussed

- Common plan types
- GAAP vs. ERISA reporting requirements
- Recent developments
- Filing and audit requirements
- Planning the audit and assessment of risks
- Prohibited transactions
- Overview of tax compliance
- Internal control and understanding unique to employee benefit plans
- Understanding and auditing 401(k), defined contribution, defined benefit, health and welfare, and employee stock ownership plans (ESOPs)
Forensic Accounting Investigative Practices

If you are looking to gain more skills in the growing and lucrative field of forensic accounting, you’ll want to start with this course. Effective forensic accountants are part of a new breed of practitioners who possess a broad spectrum of traits and knowledge. This course dives into the unique investigative and communications skills and analytical practices required of the best forensic accountants by teaching you how to provide expert witness testimony in mediations, arbitrations, and governmental hearings. You’ll also learn how to use proven research, investigative methods, and proper documentation of evidence to successfully complete a forensic accounting engagement. This course demonstrates the keys to success in the exciting field of forensic accounting.

Learning Objectives

When you complete this course you will be able to:

- Identify the different types of engagements conducted by forensic accountants.
- Determine how to search for and document evidence.
- Apply investigatory techniques for conducting interviews.
- Analyze solutions for uncovering hidden assets using a hands-on team case study.
- Evaluate how to document your findings in forensic accounting reports.
- Identify how to prepare to be an expert witness at a deposition and trial.
- Determine what to expect and how to avoid opposing counsels’ attempts to exclude your testimony.

Topics Discussed

- Evidence in the investigative process
- Tools used in forensic investigations
- Conducting interviews
- Searching for hidden assets
- Forensic accounting reports
- Expert witness testimony
U.S. GAAP: Review for Business & Industry

Which FASB ASUs become effective in the next year and beyond? How should the new guidance be applied? This course helps to answer those questions by addressing GAAP financial accounting and reporting topics in conjunction with an overview of recent FASB pronouncements. Applicable to a broad cross section of accountants, this course is a must for CPAs and management accountants in business and industry. Utilizing detailed descriptions and examples of how to implement the new standards, this course instructs you on how to assess new and recent FASB guidance having a major effect on all industries. It will allow you to gain an understanding of the latest pronouncements and exposure documents, and how to develop implementation strategies. This course includes discussion of key FASB ASC topics relevant to those in business and industry, such as fair value, intangible assets including goodwill, financial instruments and other investments.

Learning Objectives

When you complete this course you will be able to:

- Identify and apply select FASB accounting and reporting guidance.
- Identify the latest FASB final guidance.
- Identify current FASB exposure drafts and projects.

Topics Discussed

- The financial reporting environment
- Summary of recent FASB releases
- Financial accounting and reporting topics impacted by guidance recently-issued or effective in the near term (such as leases and revenue recognition)
- Review of significant accounting and reporting topics

Acronym
FASBI

Field of Study
Accounting

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Accountants, controllers, internal auditors, and other management level accounting personnel and educators

Prerequisite
Experience in the application of accounting standards

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Real-World Fraud in Today’s Small- to Medium-Sized Entities

This course uses hands-on case studies based on real-world frauds to help participants carry out their financial statement fraud responsibilities. Auditors and corporate accounting and finance professionals in small- to medium-sized entities will find this course relevant. The course includes an overview of the auditor’s responsibilities related to financial statement fraud. In addition, the course includes information relevant to management’s responsibility for fraud and internal controls. Cases address revenue recognition, various financial statement manipulations, purchasing fraud, and other common areas of interest.

Learning Objectives

When you complete this course you will be able to:

- Recognize how real-world frauds may affect entities.
- Identify key points related to the auditor’s responsibilities related to fraud during a financial statement audit.
- Recognize and recall ways to address common fraud committed within an organization.

Topics Discussed

- Hands-on case studies covering common fraud activities
- Internal controls in small- to medium-sized entities
- Professional standards and requirements

Acronym
FSME

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
CPA firm attest staff, including paraprofessionals, who are new to performing preparation, compilation, or review engagements or CPAs requiring a refresher on preparation, compilation or review engagements

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors

Many managers, supervisors, and accountants in business, government or nonprofits are not able to identify their departmental policies and procedures that function as the primary controls against errors and fraud. Alternately, auditors performing field work may be confused about how to interpret and evaluate management’s documentation of accounting processes and controls. Neither party may truly understand how their duties differ. After an overview of the COSO guidance on the components and principles of internal control, this course introduces participants to basic tools used to document processes and controls. Participants also discuss the identification of the risks of errors and fraud and consideration the presence (or absence) of related controls.

Learning Objectives

When you complete this course, you will be able to:

- Recall factors that an auditor should consider when obtaining an understanding of the entity and its environment, including internal control.
- Identify keys to success in designing a control environment with strong internal controls.
- Recall internal control objectives, components, and principles.
- Identify tools that can assist in the documentation of internal control.
- Identify ways to obtain efficiencies and effectiveness in internal control in various types of smaller entities.

Topics Discussed

- Components and principles of internal control
- Concepts associated with the COSO framework
- Management responsibilities vs. auditor responsibilities
- Common significant accounting processes
- Tools and techniques used for internal control documentation
Internal Control Best Practices for Small- and Medium-Sized Entities

This course provides practical guidance for those involved with internal control responsibilities (auditing, monitoring, implementing, etc.) in adapting the 2013 COSO Internal Control – Integrated Framework (the COSO framework) to small- and medium-sized entities. Internal control concepts are applicable to every entity, regardless of size. However, there is no "one size fits all" set of rules that can be applied to all entities. Often times the internal control "best practices" that have evolved over time are based upon large entity environments and these "best practices" are not necessarily relevant to small- and medium-sized entities. This course will show you some best practices for designing, implementing, monitoring, evaluating, and auditing cost-effective internal controls for small- and medium-sized entities.

Learning Objectives

When you complete this course, you will be able to:

- Identify a variety of specific internal controls that can be implemented in a cost-effective manner for each component of the updated COSO framework in both small and medium-sized entities and larger entities with decentralized operations.
- Recall why a "one-size fits all best practices" approach might not be appropriate for many entities.
- Recognize the risks associated with the failure to implement internal controls and recall inexpensive compensating controls that could decrease these risks.
- Identify different IT and manual controls that should be present in a variety of small and medium-sized entities.
- Recall mitigating controls when primary controls are not available.

Topics Discussed

- The components of the COSO framework and related principles
- Adapting the COSO framework principles for small and medium-sized entities
- Cost-effective controls that can be implemented in very small entities
- Cost-effective transaction processing systems controls
- IT and manual controls that can be implemented in a variety of processing environments

Acronym
ICSM

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Accountants, auditors, managers, and others who are responsible for implementing, monitoring, evaluating, auditing and designing cost-effective internal controls for small and medium-sized entities

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live

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Preventing, Detecting, and Investigating Identity Theft

Protect yourself and your clients from identity theft, which includes the theft of personal and professional identities. No one is immune from this rising tide of criminal misconduct and as your clients seek your advice, you will be required to perform due diligence in protecting their IDs. Some even will be tasked with investigating the crime. This course addresses the needs of each.

As the instances of identity theft and data breaches continue, people are clamoring for ways to detect identity theft, protect themselves from becoming a victim, and investigating instances of theft when they strike. Don't allow you or your client to become the next victim! If you have clients who are victims of identity theft, learn how to be an advocate for them and where to report the theft in order to assist them in recovering from this crime.

Learning Objectives

When you complete this course you will be able to:

- Identify the various means used to commit identity theft and how thieves obtain the information necessary to commit these crimes.
- Recognize how to protect personal and professional identities from identity theft.
- Identify how to investigate a case of identity theft, and the steps involved in such investigation.
- Recall keys to success when teaching clients how to implement policies and procedures to protect their identities.

Topics Discussed

- Identity theft statistics
- Types of identity theft
- Obtaining the victim's information
- Tools used in identity theft investigations
- Finding identifying information on the Internet
- Investigating identity theft
- Detecting and preventing identity theft
- Reporting identity theft once it has occurred

Acronym
IDENT

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs, forensic accountants, fraud examiners, individuals in the banking and financial services industry, attorneys, law enforcement, and other interested individuals

Prerequisite
Basic knowledge of fraud and related investigations

Advanced Preparation
None

Delivery Method
Group Live
Webcast

Special Note: A laptop computer, tablet, iPad, smartphone, or other means of connecting to the Internet is required during this course
Revenue Recognition: Mastering the New FASB Requirements

The effective date of the new accounting standard for revenue recognition is upon us! With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project with the IASB to improve financial reporting by creating common revenue recognition guidance for U.S. GAAP and IFRS.

For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with an in-depth understanding of the framework for revenue recognition built around the core principle that is applied in a five-step process. In addition, understanding the changes and new requirements is critical for successful implementation of this new standard. Supported by practical examples, this course will assist you in avoiding revenue recognition traps and provide you with latest FASB guidance. In addition, you will understand how the new guidance impacts certain industries as a result of new criteria for recognizing revenue and changes in disclosure requirements.

Learning Objectives

When you complete this course you will be able to:

- Recognize new revenue recognition principles.
- Identify appropriate revenue recognition decisions.
- Identify steps to take today to be prepared for future implementation.

Topics Discussed

- Background, purpose, and main provisions of new standard
- Transition guidance
- 5-step process for recognizing revenue
- Disclosure requirements
- Implementation guidance – contracts, tax matters, internal controls, IT
Leases: Mastering the New FASB Requirements

How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by examining the core principles of the new standard, including identification, recognition, measurement, presentation and disclosure requirements. Examples with journal entries are included to illustrate application of the new standard.

This course explains the lessee accounting model, including lease classification, amortization of the right-of-use asset, and interest on the lease liability. This course also explains the lessor accounting model, including transfer of risk, profit recognition, and collectability. Additional topics include short-term leases, purchase options, variable lease payments, and sale and leaseback transactions. In addition, this course addresses the business context of implementing the new standard by identifying key factors for managing this significant change.

Learning Objectives

When you complete this course you will be able to:

• Identify a lease under the new leases standard.
• Identify recognition and measurement requirements of the new leases standard.
• Identify presentation and disclosure requirements of the new leases standard.

Topics Discussed

• Lease classification
• Amortization of the lease asset
• Derecognition of the underlying asset
• Recognition of lease receivables
• Lease Modifications
• Sale and leaseback transactions
• Presentation, disclosure, and transition requirements
• Comparison of the requirements of U.S. GAAP and IFRS
• Private company consideration
• The business context for implementing the new standard
Becoming an AICPA Peer Review Team or Review Captain: Case Study Application

Apply your knowledge of the AICPA’s Peer Reviewer program to a practical application case study. This course features realistic case studies that encompass the most important elements of a system peer review, as well as several case studies pertaining to an engagement review. As a current or future team and/or review captain, you learn to successfully plan for, perform, and report on both system and engagement reviews. You are also introduced to the administrative and committee roles in the peer review program.

Learning Objectives

When you complete this course you will be able to:

- Analyze the process of how to effectively plan system and engagement peer reviews.
- Identify steps needed to understand a firm’s system of quality control.
- Identify procedures used in testing the firm’s system.
- Identify issues that affect an organization or audit firm.
- Identify procedures that should be performed prior to accepting a peer review engagement.

Topics Discussed

This course uses an application-based case study approach to cover the following topics:

- Pre-acceptance considerations
- Planning considerations
- Evaluation of a firm’s system of quality control
- Risk assessment
- Engagement selection
- Interviewing managing partners, CEOs, and staff
- Completing a Matter for Further Consideration Form
- Evaluation of noncompliance with Professional Standards
- Writing peer review reports

Acronym: PRTC
Field of Study: Auditing
CPE Credit Hours: 8
Knowledge Level: Intermediate
Intended Audience: Individuals who wish to serve as peer review team captains and review captains
Prerequisite: Completion of the AICPA’s “Becoming an AICPA Peer Review Team or Review Captain: Program Overview” online course (Acronym: PRTCO)
Advanced Preparation: None
Delivery Method: Group Live
Special Note: A laptop computer and Internet connection is required for this class
Risk Assessment Deep Dive: How to Avoid Common Missteps

Learn about the most pervasive issues the Peer Review team has uncovered and how to avoid them in your practice. At the core of every audit are the goals of identifying, assessing and responding to risks of material misstatement. Yet, common misconceptions can lead to non-compliance. In this course, you'll learn about the most pervasive issues the Peer Review team has uncovered that you will want to avoid in your practice.

Learning Objectives

When you complete this course you will be able to:

- Identify risks relevant to the financial statement audit.
- Assess your client's risks of material misstatements at the relevant assertion level using professional judgment.
- Determine responses to identified and assessed risks by selecting or designing further procedures.
- Recognize how the requirements in the standards should be applied.

Topics Discussed

- Understanding the entity and its environment, including internal control
- Assessing the risks of material misstatement
- Performing audit procedures in response to assessed risks

Acronym
RAEAQ
Field of Study
Auditing
CPE Credit Hours
3.5
Knowledge Level
Intermediate
Intended Audience
Financial statement auditors and those part of the audit team involved in risk assessment and testing
Prerequisite
Basic knowledge of risk assessment in financial statement audits
Advanced Preparation
None
Delivery Method
Self-Study On-Demand
Accounting and Auditing Update for Small Businesses

Geared toward practitioners who provide accounting and auditing services to small businesses, this course updates you on the new accounting, auditing, compilation, preparation, and review standards, and other professional guidance that impact small businesses and their auditors. Materials include practical applications of the topics covered to help you understand and apply the standards to real-life scenarios. With the rate of change in today’s regulatory environment, you must stay current on the topics impacting the profession. Your clients are counting on you!

Learning Objectives

- When you complete this course you will be able to:
- Identify recently issued FASB, ASB, and ARSC guidance and standards that impact small businesses.
- Identify key concepts related to exposure drafts and other projects in accounting and auditing

Topics Discussed

- Accounting standards updates, including an update on leases, financial instruments, and revenue recognition
- Latest activity from ARSC
- Current FASB projects
- An update on audit and attest standards
- Private company financial reporting

Acronym
SMBZ

Field of Study
Accounting (4)
Auditing (4)

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
CPAs who require a review of recent accounting and auditing pronouncements

Prerequisite
Previous auditing and accounting experience

Advanced Preparation
None

Delivery Method
Group Live
Upcoming Peer Review: Is Your Firm Ready?

What does it take to have an effective quality control system that leads you to a clean, unmodified peer review report? Find out how to prepare for your next review and what can be done on a daily basis to create a strong quality control environment for your firm. Identify the most common significant deficiencies that peer reviews uncover and what you can do to prevent them from occurring in your firm. Consider the process for selecting the appropriate peer reviewer and determine the right review year-end for your firm. If you have specialized engagements, such as governmental units, not-for-profit organizations, construction contractors, or employee benefit plans, this course examines the additional issues that may come into play.

Learning Objectives

When you complete this course you will be able to:

- Identify key planning steps in a system or engagement review.
- Identify key points related to selecting your peer reviewer.
- Identify some specific items your peer reviewer will be asking you to provide.
- Identify specific elements of QC section 10, A Firm’s System of Quality Control, and common matters and findings related to the elements.
- Identify the elements of a letter of response or other firm responses.

Topics Discussed

- What to do between reviews to maintain a quality control environment and continually prepare for the next review
- Common engagement deficiencies and how to prevent them
- Selection process — the peer reviewer and the review year-end
- Quality control standards overview
- What you need to assemble for your reviewer
- Peer review wrap-up expectations
- Solutions to common quality control issues
SOC for Service Organizations Deep Dive

Presenting the content used in the SOC for Service Organizations School, this CPE course features considerations and application exercises covering complex SOC for Service Organizations-related situations to prepare you for your next engagement. Apply system and organization control (SOC) principles in complex and nuanced SOC 1®, SOC 2®, and SOC 3® engagements. This course assumes you have experience performing and managing staff who conduct SOC engagements. For each type of SOC engagement, using your existing experience and the concepts discussed during class, you will complete case study exercises that walk you through the more complex types of SOC engagements. These realistic case studies will be from manager or senior leader's point of view and focus on SOC engagement pitfalls noted in peer review. After completing this course, you will have the confidence to immediately apply your new skills on your next engagement.

Learning Objectives

When you complete this course you will be able to:

- Identify changes in guidance affecting SOC for Service Organizations engagements.
- Assess and evaluate the needs of a Service Organization to determine the appropriate SOC for Service Organizations engagement.
- Evaluate the appropriateness of criteria selected in complex and nuanced SOC 1, SOC 2 and SOC 3® engagements.
- Identify common SOC for Service Organizations engagement pitfalls and determine how to avoid them, particularly in more complex SOC for Service Organizations engagements.
- Apply guidance to planning, performing and reporting on SOC for Service Organizations examinations.

Topics Discussed

- Updates to the guidance applicable to SOC for Service Organizations examinations, including SSAE No. 18, SOC 1® and SOC 2® guide updates, 2018 description criteria, 2017 trust services criteria.
- Planning, performing and reporting considerations related to SOC for Service Organizations examinations.

Acronym
SOC
Field of Study
Auditing
CPE Credit Hours
13 hours (Self-Study Online), 10.5 hours (Video Webcast)
Knowledge Level
Intermediate
Intended Audience
Managers, senior managers, and partners responsible for performing and managing their firms' SOC engagements; senior staff of firms specializing in SOC engagements
Prerequisite
Substantial experience performing and managing staff on SOC 1, SOC 2, and/or SOC 3 engagements; Mastery of SOC 1, SOC 2, and SOC 3 engagement fundamentals
Advanced Preparation
None
Delivery Method
Self-Study On-Demand, Video Webcast
Introduction to SOC for Service Organizations Reporting

Get ready to gain an understanding of system and organization control reporting guidance and common practice issues that will provide you with the foundational knowledge to effectively perform SOC for service organizations examinations.

This CPE course offers guidance on how to provide attest service related to the effectiveness of controls at a service organization that affects clients' internal control over financial reporting (SOC 1®) and controls at a service organization related to information privacy, security, confidentiality, availability and processing integrity (SOC 2® and SOC 3®). This course covers Trust Services Criteria, SSAE No. 18, and pertinent updates made to the SOC 1 and SOC 2 guides since their last editions.

Learning Objectives

When you complete this course you will be able to:

- Distinguish SOC 1®, SOC 2® and SOC 3® engagements.
- Identify planning considerations in reporting on system and organization controls for service organizations.
- Recall how to execute procedures related to reporting on system and organization controls for service organizations.
- Recognize requirements for reporting on system and organization controls for service organizations.

Topics Discussed

- Comparison of SOC 1, SOC 2 and SOC 3 reports
- Standards and guidance relevant and applicable to SOC for service organizations examinations
- SOC 1 and SOC 2 Planning, executing and reporting considerations
- Evaluating the suitability of criteria
- Responsibilities of management of the service organization
- Evaluating the design of controls
- Identifying subservice organizations
- Understanding the content of the description
- Trust Services Principles and Criteria and the new Trust Services Criteria

Acronym
SOCRPTS
Field of Study
Auditing
CPE Credit Hours
11
Knowledge Level
Basic
Intended Audience
Those involved in the planning, execution and reporting of SOC 1, SOC 2, or SOC 3 engagements
Prerequisite
None
Advanced Preparation
None
Delivery Method
Self-Study On-Demand
Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes

Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material and frequently recurring frauds succeed? One reason is that business owners, management, auditors, and employees fail to recognize the red flags that have been associated with these financial statement and misappropriation of asset frauds. Another major reason is that the reporting and transaction processing systems do not have adequate controls to either prevent and/or detect these schemes. This course will provide descriptions of how these major frauds are perpetrated (including real-world examples) and the types of cost-effective controls that can be implemented by both small and large businesses and nonprofit entities to identify and prevent these deceptive acts.

Learning Objectives

When you complete this course you will be able to:

- Identify the findings and implications of major fraud studies.
- Identify the risk factors and red flags for each of the top ten fraud schemes.
- Determine design controls to build into systems to mitigate fraud risks.
- Distinguish the methodology of how frauds are committed.
- Identify trends in various types of fraud.

Topics Discussed

- Major financial statement frauds including, among others, corruption conspiracies regarding sales and other types of revenue, estimates, journal entries, and other accounts
- Major misappropriation of asset frauds including, among others, skimming, larceny, and embezzlement involving inventory, payables, and other accounts
- Ponzi and asset flip schemes
- Control implementation ideas
- Risk factors in accordance with the revised authoritative guidance on fraud
# Government and Not-For-Profits

## Certificates

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>NFP1-CERT</td>
<td>Not-for-Profit Certificate I</td>
<td>60</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>61</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>62</td>
</tr>
<tr>
<td>BAUG</td>
<td>Fundamentals for Performing a Single Audit Under the Uniform Guidance</td>
<td>63</td>
</tr>
<tr>
<td>CL4EOYB</td>
<td>Yellow Book Financial Audits Under Government Auditing Standards, 2011 Revision</td>
<td>64</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>65</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>66</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>67</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-for-Profits</td>
<td>68</td>
</tr>
<tr>
<td>EO-AHUD</td>
<td>Advanced Auditing of HUD-Assisted Projects</td>
<td>69</td>
</tr>
<tr>
<td>EO-YB</td>
<td>Yellow Book: Government Auditing Standards, 2011 Revision</td>
<td>70</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>71</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>72</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
<td>73</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>74</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>75</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>76</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>77</td>
</tr>
<tr>
<td>SAYB</td>
<td>Studies on Single Audit and Yellow Book Deficiencies</td>
<td>78</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs</td>
<td>79</td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: Government Auditing Standards, 2018 Revision</td>
<td>80</td>
</tr>
</tbody>
</table>
Not-for-Profit Certificate I

The Not-for-Profit Certificate I offers a comprehensive, foundational overview of a non-profit's unique financial needs and is perfect for:

- CPA firms looking for foundational training for or NFP clients
- Nonprofits seeking to deepen staff knowledge
- Those seeking a certificate as proof of proficiency with NFP clients
- Professionals who want to expand skill sets and build their resume

This award-winning, self-paced e-learning course (40-hour CPE/31.5-hour CAE credits) is available on-demand to suit your schedule—and all learning styles and levels, using audio and video, interactive skills practice and gamification, case studies and real-world scenarios, and hands-on exercises.

With this Certificate program, you'll get both CPE and CAE credits. You'll also earn a digital badge, that lets you show your achievement anywhere on the web—a personal blog, a social network like LinkedIn, biographical page on your company's website or online resume. Your Certificate and digital badge information will be sent to you once you've completed the program.

Learning Objectives

- Identify the proper accounting treatment for typical transactions of not-for-profit entities, including the significant changes related to revenue recognition.
- Recognize the financial statement presentation and disclosure requirements that apply to not-for-profit entities, including those added or amended under ASU 2016-14.
- Identify basic state and federal filing requirements of an exempt organization, recognize the core components of the annual information return Form 990, and identify when an NFP may be subject to unrelated business income tax.
- Recognize best practices in NFP board governance, risk assessment and internal controls.
- Identify steps involved in planning a successful audit engagement and identify key auditing considerations and client communications.

Topics Discussed

- Introduction to accounting topics that apply to Not-for-Profit Entities
- Accounting and financial reporting issues
- Tax compliance considerations
- Best practices in governance and assurance
Not-for-Profit Certificate II

The Not-For-Profit Certificate II Program offers intermediate training on how to apply core concepts in not-for-profit (NFP) accounting and financial reporting, governance and assurance, and tax compliance to the unique financial needs of a not-for-profit entity. This program is perfect for:

- CPA firms looking for higher-level application and strategy training for staff members
- Nonprofit financial professionals seeking to deepen their knowledge
- Professionals in public practice seeking to acquire and retain NFP clients by demonstrating proof of proficiency and commitment to serving the industry
- Individuals who want to expand their skill set and build their resume, including deepening their knowledge of NFP-specific financial accounting concepts and the latest changes to GAAP

Delivered through an award-winning on-demand e-learning interface, this self-paced course was developed to appeal to all learning styles and levels using audio, video, and hands-on skills practice.

Learning Objectives

- Prepare a complete set of NFP financial statements, the core IRS Form 990 and supplemental materials, a budget, and a strategic plan
- Analyze financial statements to assess the financial health of an NFP
- Evaluate facts and circumstances to determine whether a tax-exempt organization has reporting requirements or a tax liability for unrelated business income tax (UBIT)
- Apply techniques to effectively steward an NFP’s resources to achieve mission success, including performance measurement, risk assessment and response strategies, benchmarking, cash flow management, and forecasting
- Identify a process to assess, design, implement, and monitor internal controls

Topics Discussed

- Successfully prepare not-for-profit financial statements in accordance with GAAP, including implementation of FASB Accounting Standards Updates likely to be effective for most nonprofits’ next financial reporting periods
- Complete a core IRS Form 990
- Build complex budgets
- Guide the strategic planning process

Acronym
NFP2-CERT

Field of Study
Accounting

CPE Credit Hours
30 hours CPE, 23.5 hours CAE

Knowledge Level
Intermediate

Intended Audience
CPAs, financial professionals and NFP staff and board members interested in building their understanding of how to apply key NFP concepts in a variety of settings.

Prerequisite
Experience working in or with the not-for-profit industry

Advanced Preparation
None

Delivery Method
Self-Study Online

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Advanced Topics in a Single Audit

Be prepared for the weighty responsibilities of planning, directing, and reporting on a single audit engagement conducted under the Uniform Guidance. This course gives you insights into key issues that are not covered in other courses, with an emphasis on advanced topics that require particular attention. Case studies are provided to highlight key compliance audit requirements and to help put the guidance into practice.

Learning Objectives

When you complete this course you will be able to:

- Assess risk when planning a compliance audit of federal awards.
- Evaluate whether the requirements related to the Schedule of Expenditures of Federal Awards (SEFA) have been met in your audit engagement.
- Evaluate whether major federal programs to be audited have been appropriately identified.
- Interpret the requirements for understanding internal control, assessing the level of control risk, and testing the effectiveness of internal control relative to federal awards.
- Interpret and evaluate the reporting requirements of a single audit.
- Interpret and evaluate guidance regarding sampling in a compliance audit.
- Identify considerations related to pass-through entities.

Topics Discussed

- Planning the compliance audit and other risk assessment considerations
- Required elements of the SEFA
- Major program determination process, including the considerations of clusters, loans, and loan guarantees
- Considerations when assessing and evaluating internal controls over compliance
- Evaluating and reporting on applicable compliance requirements related to compliance testing
- Considerations of pass-through entities and subrecipients
- Audit sampling in a compliance audit
- Advanced audit reporting issues
- Update on Government Auditing Standards, 2018 Revision

Acronym
ADUG

Field of Study
Auditing (Governmental)

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
Auditors responsible for planning, directing, and reporting on single audits

Prerequisite
Intermediate competency in single audits

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Fundamentals for Performing a Single Audit Under the Uniform Guidance

Are you new to performing single audits? Or perhaps you need a refresher on the key concepts of performing a compliance audit of federal awards? This core training course will elevate your proficiency and efficiency to perform a single audit using the OMB Uniform Guidance. Gain the confidence you need to navigate the requirements of this challenging audit area.

Learning Objectives

When you complete this course you will be able to:

- Recall how the requirements of the Uniform Guidance relate to GAAS and the Yellow Book.
- Recognize a pass-through entity, recipient, subrecipient, and contractor.
- Recognize the auditor’s responsibilities related to the Schedule of Expenditures of Federal Awards (SEFA) and major program determination.
- Identify how the compliance supplement relates to the single audit.
- Recall key points related to the auditor’s responsibility for testing compliance and internal control over compliance.
- Identify the key reporting requirements in a compliance audit.
- Identify some common audit deficiencies found in single audits.
- Identify types of federal awards.

Topics Discussed

- An overview of a single audit under the Uniform Guidance
- SEFA
- Major program determination
- Identifying types of compliance requirements and using the compliance supplement
- Testing both compliance and internal control over compliance
- Reporting requirements in a compliance audit
- Common deficiencies found in single audits

Acronym
BAUG

Field of Study
Auditing (Governmental)

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Audit staff new to the single audit process and those needing a refresher of key elements of a compliance audit of federal awards

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live

Self-Study On-Demand

Self-Study Text
Yellow Book Financial Audits Under Government Auditing Standards, 2011 Revision

Do you perform financial statement audits in accordance with the Yellow Book? This course is based on the guidance in Government Auditing Standards, 2011 Revision, which is currently effective and used for audits of entities with fiscal years ending on or before May 31, 2020. It provides an excellent baseline of information for accountants in understanding the requirements related to performing a financial audit under Government Auditing Standards, 2011 Revision. It is essential that all auditors planning and conducting financial audits in accordance with generally accepted government auditing standards (GAGAS, GAS, or simply the “Yellow Book”) understand and be able to discern key concepts and standards in executing their responsibilities.

Learning Objectives

When you complete this course you will be able to:

- Recall the concepts and guidance found in Government Auditing Standards, 2011 Revision.
- Recognize Yellow Book requirements related to continuing professional education, independence, and peer review.
- Identify the additional requirements for performing a financial statement audit under GAGAS.
- Recognize the additional reporting requirements for financial audits.

Topics Discussed

- Foundation and ethical principles of government auditing
- Standards for use and application of GAGAS (“Yellow Book”)
- General standards
- Standards for financial audits

Acronym: CL4EOYB
Field of Study: Auditing (Governmental)
CPE Credit Hours: 4
Knowledge Level: Basic
Intended Audience: Government auditors and public accountants planning or conducting audits in accordance with Government Auditing Standards, 2011 Revision
Prerequisite: None
Advanced Preparation: None
Delivery Method: Group Live
Annual Update for Governments and Not-For-Profits

Catch up on the latest developments in accounting and auditing for state and local governments and not-for-profits in a power-packed four-hour session. You will review recent activities of the OMB, GAO, AICPA, GASB, and FASB, and also get a feel for significant projects that these organizations are working on for the future.

Learning Objectives

When you complete this course you will be able to:

- Recall key points related to new pronouncements recently issued by the OMB, GAO, AICPA, GASB, and FASB.
- Apply new requirements.

Topics Discussed

- Federal government activities
- Accounting standards updates
- ASB Clarity Project
- AICPA activities and emerging issues related to not-for-profit entities
- GASB activities
- FASB activities

Acronym
CL4GNAU

Field of Study
Auditing (Governmental) (2)
Accounting (Governmental) (2)

CPE Credit Hours
4

Knowledge Level
Update

Intended Audience
Accounting and finance personnel responsible for accounting and financial reporting for governments and not-for-profits, auditors for these entities

Prerequisite
Basic knowledge and experience in governmental and not-for-profit accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live

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Financial Reporting for Not-for-Profit Entities

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the requirements under FASB’s financial statement standard and provide insight into what makes not-for-profit financial reporting different, such as accounting for grants and contracts. This course will train you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

Learning Objectives

When you complete this course you will be able to:

- Identify the impact of FASB’s Not-for-Profit Financial Statement Standard.
- Identify the unique aspects of the not-for-profit environment, such as accounting for grants and contracts.
- Recall ways to perform more effective audits of not-for-profit organizations with better knowledge of not-for-profit accounting and reporting requirements.

Topics Discussed

- Core elements of financial reporting
- Exchange transactions and contributions
- Grants and contracts
- Reporting and measuring results
- Impact of FASB’s not-for-profit financial statement standard

Acronym: CL4NFPF
Field of Study: Accounting
CPE Credit Hours: 4
Knowledge Level: Intermediate
Intended Audience: Professionals working with or in the not-for-profit environment
Prerequisite: Experience in the not-for-profit environment
Advanced Preparation: None
Delivery Method: Group Live, Webcast
Real-World Frauds Found in Governments

Frauds in governments are as unique as government entities themselves. Through a comprehensive learning approach using examples, explanations of audit standards and informative case studies, learn about real-world government fraud, including cyber fraud, and your responsibilities when dealing with government fraud. This course analyzes several unique frauds which occurred in the government sector.

Learning Objectives

When you complete this course you will be able to:

- Determine how interim fraudulent reporting may impact planned reliance on internal controls and any related audit procedures.
- Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse.
- Apply topics discussed to form conclusions on indications of fraud, abuse, and weaknesses in internal control.

Topics Discussed

- Misappropriation of assets
- External financial reporting
- Cyber fraud
- Management override
- Improper use of procurement cards

Acronym
CL4RFGO

Field of Study
Auditing (Governmental)

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Auditors and accounting and financial professionals of governmental entities

Prerequisite
Knowledge of government sector

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Real-World Frauds Found in Not-for-Profits

Due to the nature of NFPs, fraud may be more common than it seems. Through a comprehensive learning approach using real-world examples, explanations of audit standards and informative case studies, learn how to recognize red flags of fraud in NFPs, including cyber fraud. This course analyzes several unique frauds which occurred in the NFP industry.

Learning Objectives

When you complete this course you will be able to:

- Recognize how expense allocation policies can be circumvented and lead to possible fraud.
- Identify how various board incentives and mandates may be possible indicators of fraud.
- Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse.

Topics Discussed

- Misappropriation of benefits
- Pledges and contributions
- Cyber fraud
- Personnel fraud
- Grant expense allocations
- Generally accepted auditing standards related to auditor's responsibility

Acronym
CL4RFNF
Field of Study
Auditing
CPE Credit Hours
4
Knowledge Level
Intermediate
Intended Audience
Auditors and accounting and financial professionals of not-for-profit entities
Prerequisite
Knowledge of not-for-profit sector
Advanced Preparation
None
Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Advanced Auditing of HUD-Assisted Projects

Does your organization know what it takes to perform a HUD audit? During this course you will gain important insights into compliance pitfalls for HUD-assisted housing owners and managers. You will also assess and evaluate the latest changes in the federally-assisted housing industry and efficiently plan, perform, and report a HUD-assisted engagement.

Learning Objectives

When you complete this course you will be able to:

- Assess issues unique to the HUD-assisted project environment.
- Interpret components of due professional care to the HUD-assisted project environment.
- Reconstruct the required disclosures for HUD audits.
- Evaluate the HUD's policy on submission, review, and reporting requirements.
- Assess the requirements for the separate agreed-upon procedures engagement prior to submission of the financial data templates to real estate assessment center.
- Contrast the compliance requirements for both Title I and Title II approved lenders.

Topics Discussed

- HUD audit environment
- Audit standards for audits of HUD-assisted projects
- Fieldwork standards for audits of the HUD-assisted projects
- Audits of HUD-regulated lenders
- Reporting standards for audits of HUD-assisted projects
- Annual financial statement requirements
- Mortgagees

Acronym
EO-AHUD

Field of Study
Auditing (Governmental)

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
CPA firm audit managers (and above) involved with the performance of audits of HUD-assisted projects
Government auditors and HUD-assistance grantees

Prerequisite
Experience in conducting and/or planning HUD audits

Advanced Preparation
None

Delivery Method
Group Live
Do you perform engagements in accordance with generally accepted government auditing standards (GAGAS or GAS or the “Yellow Book”)? This course is based on Government Auditing Standards, 2011 Revision, which is currently effective and used for audits of entities with fiscal years ending on or before May 31, 2020. It provides an excellent baseline of information for accountants as it relates to understanding Government Auditing Standards, 2011 Revision, including the foundation of government auditing and the related concepts and standards. It is essential that all auditors planning and conducting engagements in accordance with Government Auditing Standards understand and be able to discern these concepts and standards in executing their responsibilities.

Learning Objectives

When you complete this course you will be able to:

- Identify the guidance found in Government Auditing Standards, 2011 Revision.
- Recognize the relationship between GAS and other professional standards.
- Recognize the Yellow Book guidance regarding independence as found in Government Auditing Standards, 2011 Revision.
- Identify the Yellow Book requirements for financial statement audits, attestation engagements, and performance audits.

Topics Discussed

- Foundation of government auditing, including ethical principles
- Standards for use and application of GAGAS
- General standards, including independence
- Standards for financial audits
- Standards for attestation engagements
- Fieldwork and reporting standards for performance audits
Accounting and Reporting for Not-for-Profit Organizations

Do you need to enhance your not-for-profit accounting skills? Through a case-study-intense, highly interactive, classroom environment, this CPE course provides you with the tools necessary to go beyond the theory and create value-added services for your clients. This course allows you to examine, evaluate and perform case studies which will enhance your working knowledge of fundamental not-for-profit accounting and reporting, presentation requirements, note disclosures unique to not-for-profits and options allowed under generally accepted accounting principles. FASB’s financial statement standard updates and revenue recognition standards are included in this course.

Learning Objectives

When you have completed this course, you should be able to:

- Identify major components of accounting and reporting in not-for-profit organizations.
- Recognize appropriate accounting for recording and recognizing contributions.
- Identify concepts related to valuation of contributed services and promises received near year-end.

Topics Discussed

- Financial statement presentation, including FASB’s financial reporting standard
- Statement of activities
- Statement of financial position and statement of cash flow
- Note disclosures
- Contribution concepts
- Functional expense and allocation of costs
- Endowments
- Operating versus non-operating
- Split interest agreements and beneficial trusts
- Agency transactions
- Programmatic investments
- Common financial statement mistakes
Don't let recent developments slip by you. Understand the latest on governmental accounting and auditing with this fast-paced interactive course that analyzes the recent GASB requirements for governments and provides an understanding of OMB and Yellow Book requirements.

Learning Objectives
When you complete this course you will be able to:

- Apply the most recent requirements of GASB directed toward state and local governments.
- Recall key points related to the latest developments in OMB and Yellow Book requirements.
- Identify recent activities of the AICPA.

Topics Discussed
- Federal government activities
- Accounting standards updates
- Auditing Standards Board (ASB) Clarity Project
- Key changes in audit requirements resulting from the ASB Clarity Project
- GASB activities

Acronym
GAU

Field of Study
Accounting (Governmental) (4)

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Accounting and finance personnel responsible for accounting and financial reporting for governments and auditors of governments

Prerequisite
Knowledge of government accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
Change is inevitable and at times overwhelming if you are unprepared. Ensure you are current in governmental and not-for-profit accounting and auditing. This update course is designed to prepare you for the latest accounting and auditing developments affecting governments and not-for-profits.

Learning Objectives

When you complete this course you will be able to:

- Apply the most recent requirements of GASB and FASB directed toward governments and not-for-profits.
- Recall key points related to the latest developments in OMB and Yellow Book requirements.
- Identify recent activities of the AICPA.

Topics Discussed

- Federal government activities
- Accounting standards updates
- Auditing Standards Board Clarity Project
- AICPA activities and emerging issues related to not-for-profit entities
- GASB activities
- FASB activities

Acronym
GNAU

Field of Study
Auditing (Governmental) (4)
Accounting (Governmental) (4)

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Accounting and finance personnel responsible for accounting and financial reporting for governments and not-for-profit entities and auditors for these entities

Prerequisite
Basic knowledge and experience in governmental and not-for-profit accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
Applying the Uniform Guidance in Your Single Audits

Does a single audit have you running in circles? This course provides you with the knowledge to be more efficient and effective at planning and performing audits in accordance with the requirements of the Uniform Guidance and the Single Audit Act. Make sure your skills are up-to-date with the latest information in this challenging audit area.

Learning Objectives

When you complete this course you will be able to:

- Analyze the relationship of the Single Audit Act and the OMB Uniform Guidance.
- Identify the types of guidance and requirements found in the Uniform Guidance.
- Identify fundamental auditee and auditor responsibilities related to a compliance audit of federal awards.
- Determine major federal programs.
- Determine the requirements of the single audit as it relates to understanding internal control, assessing the level of control risk, and testing the effectiveness of internal control relative to federal awards.
- Identify the single audit requirements for testing the direct and material compliance requirements for major programs.
- Determine reporting requirements.
- Identify the audit and reporting requirements for program-specific audits.

Topics Discussed

- Introduction to single audits
- Preparation of the schedule of expenditures of federal awards and determining major programs
- Understanding, assessing, and testing internal control
- Testing compliance with federal statutes and regulations and applicable compliance requirements
- Auditor reporting in a Uniform Guidance compliance audit
- Program-specific audits
- Administrative requirements and cost principles in a single audit
- Update on Government Auditing Standards, 2018 Revision
Not-for-Profit Accounting and Auditing Update

The best avenue to success is to be indispensable to your clients. The best way to becoming indispensable is having a solid understanding of your client’s business. This course details the latest developments affecting not-for-profits such as requirements of FASB directed toward the organizations and information on the latest OMB and Yellow Book developments.

Learning Objectives

When you complete this course you will be able to:

- Apply the most recent requirements of the FASB directed toward not-for-profits.
- Recall key points related to the latest developments in OMB and Yellow Book requirements.
- Identify recent activities of the AICPA.

Topics Discussed

- Federal government activities
- Accounting standards updates
- Auditing Standards Board Clarity Project
- AICPA activities and emerging issues related to not-for-profit entities
- Private company financial reporting
- FASB activities

Acronym
NAU

Field of Study
Auditing (Governmental) (4)
Accounting (Governmental) (4)

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Accounting and finance personnel responsible for accounting and financial reporting for not-for-profits and auditors of those entities

Prerequisite
Knowledge of not-for-profit accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live
Not-for-Profit Financial Reporting: Mastering the Unique Requirements

Do you know what makes not-for-profit accounting and financial reporting different? Avoid the potholes of confusion and provide a financial picture that end users can truly understand. Through a combination of practical guidance and case studies, this course provides insight into what makes not-for-profits different. As well, you will receive guidance on FASB's financial statement standard and revenue recognition, including grants and contracts.

Learning Objectives

When you complete this course you will be able to:

- Identify the impact of the FASB's Not-for-Profit Financial Statement Standard.
- Identify the unique aspects of the not-for-profit environment.
- Apply the unique not-for-profit accounting and reporting requirements, including revenue recognition.
- Recall ways to perform more effective audits of not-for-profit organizations with better knowledge of not-for-profit accounting and reporting requirements.

Topics Discussed

- Core elements of financial reporting
- Exchange transactions and contributions
- Reporting and measuring results
- Impact of FASB's Not-for-Profit Financial Statement Standard
Real-World Fraud Found in Governments and Not-for-Profits

What do you think of when you hear the word “fraud?” Are you concerned for your clients or your organization? Through a comprehensive learning approach using examples and informative case studies, you will learn about real-world government and not-for-profit fraud, including cyber fraud, and your responsibilities when dealing with fraud. Since recognizing fraudulent or deceptive practice is not always easy, this course will highlight frauds headlining today’s news and sharpen your forensic skills with techniques to help you identify behavior tendencies which may lead to fraudulent activity.

Learning Objectives

When you complete this course you will be able to:

- Determine how interim fraudulent reporting may impact planned reliance on internal controls and any related audit procedures.
- Identify the auditor’s responsibility with respect to fraud in a financial statement audit.
- Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse.
- Apply potential ways to follow up on noted indications of fraud, abuse, and weaknesses in internal control.
- Determine how management override of internal controls can lead to possible fraud.

Topics Discussed

- Misappropriation of assets and benefits
- Cyber fraud
- Personnel fraud
- Grant expense allocations
- Management override
- Pledges and contributions
- Procurement cards

Acronym
RFGN

Field of Study
Auditing (Governmental) (4)
Auditing (4)

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Auditors and accounting and financial professionals of governmental and not-for-profit entities

Prerequisite
Knowledge of government and not-for-profit sectors

Advanced Preparation
None

Delivery Method
Group Live
Studies on Single Audit and Yellow Book Deficiencies

This course focuses on areas that may need special attention in a single audit. Increase your knowledge regarding these areas found in single audits and Yellow Book engagements using simulated case studies and practice exercises with lessons for today's issues. These case studies and practice exercises are based on Government Auditing Standards, 2011 Revision and the Uniform Guidance and will assist you in avoiding common mistakes and recognizing deficiencies before it's too late.

Learning Objectives

When you complete this course you will be able to:

- Identify issues related to engagement letters.
- Analyze the requirements of continuing professional education (CPE) under the Yellow Book CPE rules.
- Compare key points concerning the Government Auditing Standards, 2011 Revision Independence Framework to related issues.
- Identify considerations for major program determination.
- Determine the process of drafting an audit finding.
- Differentiate auditee and auditor responsibilities related to the Schedule of Expenditures of Federal Awards (SEFA) and potential problem areas in SEFA presentation.
- Identify the reporting requirements of a single audit.

Topics Discussed

- Engagement letters
- Management representation letters
- Yellow Book CPE
- The Government Accountability Office and Independence
- Major program determination
- Abuse
- Fraud risk factors
- Audit sampling
- Documentation
- Drafting findings
- SEFA
- Reporting requirements
- Update on Government Auditing Standards, 2018 Revision

Acronym
SAYB

Field of Study
Auditing (Governmental)

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Auditors performing single audits and internal financial staff of governmental and not-for-profit entities

Prerequisite
Experience in Yellow Book and OMB environment

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs

Preparers of governmental and nonprofit financial statements and their auditors often seek advice from the AICPA’s Technical Hotline as well as from the GASB Technical Inquiry System. The advice they receive from these sources is high quality and non-authoritative, but offers viable solutions or reasonable alternatives for accounting and auditing issues related to governmental and nonprofit organizations. The objective of this course is to enhance participants’ knowledge and application of professional judgment by providing a review of the top accounting and auditing issues faced by preparers of governmental and not-for-profit financial statements and their auditors based on calls and inquiries received by both the AICPA and GASB over the past year.

Learning Objectives

When you complete this course you will be able to:

- Identify current accounting issues facing governmental and not-for-profit organizations.
- Recognize audit challenges related to newly effective GASB standards.
- Apply recent GASB pronouncements to accounting transactions.
- Recall audit issues related to new and existing GASB standards.

Topics Discussed

- Current GASB developments
- Audit issues related to GASB developments
- Recent GASB pronouncements and their impact on accounting and reporting
- Top advice from the AICPA’s Technical Hotline and the GASB Technical Inquiry System

Acronym

TGNP

Field of Study

Auditing (Governmental) (2)
Auditing (2)
Accounting (Governmental) (2)
Accounting (2)

CPE Credit Hours

8

Knowledge Level

Update

Intended Audience

External and internal auditors of governmental organizations and governmental accounting professionals

Prerequisite

Experience in governmental and not-for-profit accounting and auditing

Advanced Preparation

None

Delivery Method

Group Live
Self-Study On-Demand
Self-Study Text
The New Yellow Book: Government Auditing Standards, 2018 Revision

Do you want to learn about the 2018 revision to Government Auditing Standards (GAGAS or GAS or the “Yellow Book”)? This course is based on Government Auditing Standards, 2018 Revision, which is effective for financial audits of fiscal years ending on or after June 30, 2020. It provides an excellent baseline of information for accountants as it relates to understanding the guidance in the new Yellow Book. It also provides detailed information regarding auditor independence as found in Government Auditing Standards, 2018 Revision. It is essential that all auditors planning and conducting engagements in accordance with the new Yellow Book understand and be able to discern the requirements related to independence as found in Government Auditing Standards, 2018 Revision because those independence standards are effective for fiscal years beginning July 1, 2019.

Learning Objectives

When you complete this course you will be able to:

- Identify the guidance found in Government Auditing Standards, 2018 Revision.
- Recognize the relationship between GAS and other professional standards.
- Recognize the Yellow Book guidance regarding independence as found in Government Auditing Standards, 2018 Revision.
- Identify the new Yellow Book requirements for financial statement audits, attestation engagements, and performance audits.

Topics Discussed

- Foundation and principles for government auditing
- General requirements for complying with GAGAS
- Ethics, independence, and professional judgment
- Competence and CPE
- Quality control and peer review
- Standards for financial audits
- Standards for attestation and review engagements
- Fieldwork and reporting standards for performance audits

<table>
<thead>
<tr>
<th>Acronym</th>
<th>YBRV</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Auditing (Governmental)</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>8</td>
</tr>
<tr>
<td>Knowledge Level</td>
<td>Basic</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>Government auditors and public accountants that will be planning or conducting engagements in accordance with Government Auditing Standards, 2018 Revision (“Yellow Book”)</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>None</td>
</tr>
<tr>
<td>Advanced Preparation</td>
<td>None</td>
</tr>
<tr>
<td>Delivery Method</td>
<td>Group Live</td>
</tr>
<tr>
<td>Self-Study Text</td>
<td></td>
</tr>
<tr>
<td>First Offering Date</td>
<td>May 15, 2019</td>
</tr>
</tbody>
</table>

(First offering date guaranteed for all orders placed by 2/1/19)
# Management and Consulting Services

## Certificates

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>COSO-ERMC</td>
<td>COSO Enterprise Risk Management Certificate Program</td>
<td>82</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCS</td>
<td>Advanced Controller and CFO Skills</td>
<td>83</td>
</tr>
<tr>
<td>CL4COBP</td>
<td>The Changing Role of the Controller: Advancing from Tactical to Strategic</td>
<td>84</td>
</tr>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
<td>85</td>
</tr>
<tr>
<td>CL4EMPL</td>
<td>Employment Law Update: Examining Critical Issues with FMLA, HIPAA, COBRA, ADA and More</td>
<td>86</td>
</tr>
<tr>
<td>CL4FFMD</td>
<td>Financial Forecasting: Planning for Success</td>
<td>87</td>
</tr>
<tr>
<td>CL4FSABM</td>
<td>Analyzing a Company's Financial Statement</td>
<td>88</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
<td>89</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
<td>90</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller's Update: Today's Latest Trends</td>
<td>91</td>
</tr>
<tr>
<td>CL4TKBP</td>
<td>Risk, Cost, and Cash Management for Controllers and Financial Managers</td>
<td>92</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>93</td>
</tr>
<tr>
<td>COBP</td>
<td>Transforming Your Role as Controller to Business Partner</td>
<td>94</td>
</tr>
<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
<td>95</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>96</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>97</td>
</tr>
<tr>
<td>FSABM</td>
<td>Financial Statement Analysis: Basis for Management Advice</td>
<td>98</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
<td>99</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today's Complexities</td>
<td>100</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>101</td>
</tr>
<tr>
<td>TCA</td>
<td>Trusted Client Adviser Workshop</td>
<td>102</td>
</tr>
</tbody>
</table>
COSO Enterprise Risk Management Certificate Program

The only COSO-authorized certificate program on the 2017 COSO ERM framework, this new certificate program offers you the unique opportunity to learn the concepts and principles of the updated ERM framework and be prepared to integrate it into your organization's strategy-setting process to drive business performance. Plus, you'll earn up to 13.5 hours of CPE.

Seven self-paced modules provide you with the knowledge necessary to understand and apply COSO's Enterprise Risk Management - Integrating with Strategy and Performance. The ERM Framework assists management and boards of directors with their respective duties for managing risk. It does so by explaining five easy-to-understand components that accommodate different viewpoints and operating structures, and enhance strategies and decision-making.

Learning Objectives

When you complete this course you will be able to:

- Analyze the value of enterprise risk management when setting and carrying out strategy and objectives
- Apply the integration of enterprise risk management with strategy and performance.
- Demonstrate familiarity with the concepts of the ERM Framework, including components and principles.
- Apply the concepts of the ERM Framework to a variety of situational examples.

Topics Discussed

- Governance and culture
- Strategy and objective-setting
- Performance
- Review and revision
- Information, communication, and reporting

Acronym
COSO-ERMC

Field of Study
Management

CPE Credit Hours
13.5

Knowledge Level
Intermediate

Intended Audience
Team members who play a risk management role in entities of any size
Consultants who provide advisory services related to enterprise risk management
Board members who provide oversight of enterprise risk management

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Advanced Controller and CFO Skills

This course examines best practices of leading-edge controllers and CFOs. Demonstrate your advanced skills that add value and contribute to the success of the organization. You will learn specific skills every CFO or controller needs to be successful, and you will find that you suddenly have more power and influence than you ever thought possible. Show the company's leadership how vital you are to their profitability!

Learning Objectives

When you complete this course you will be able to

- Identify the critical skills that today's CFO needs to add value to your company and boost your career.
- Compare your personal goals with the organization's mission and improve your skills in the key areas needed for success.
- Determine how to become a powerful agent for positive change and an advocate and coach for your team.
- Identify the leadership skills that your firm needs you to have.

Topics Discussed

- Isolate the critical skills and attitudes to be effective in the future
- Become an effective coach
- Development of measurable missions and strategies
- Aligning a firm's strategies with its internal reporting system
- Selling ideas and generating "buy-In" from others
- Recognition of and response to the need for constant change and adaptation
- Developing a tailored action plan suitable to specific needs
The Changing Role of the Controller: Advancing from Tactical to Strategic

Are you ready to take your role as controller to the next level while adding significant value to the organization? A successful Controller will go beyond financial statements, internal controls and general accounting to create new value for the organization. We’ll explore new additional roles that controllers are now accepting and outline a roadmap you can use to expand your role as a controller from simply internal process/transaction oriented to externally focused understanding of industry and macro trends.

Learning Objectives

When you complete this course you will be able to:

- Differentiate between the value of the traditional controller and the business oriented controller.
- Apply the definition of controllership in your company by integrating controllership into the larger financial and organization leadership function.
- Distinguish the importance of the planning process and the Controllers respective role.
- Apply lean techniques to the accounting department and the organization.
- Determine how Servant Leadership increases the success of the controller.

Topics Discussed

- Leadership vs. Management
- Business and strategic planning processes
- Corporate culture
- Lean management techniques and processes
- Recruiting, retaining and developing employees
- Communications, listening and presentation skills
- Managing "up" and how to master it
- Business Strategy and the Controller
- The need for increased efficiency and the application of Lean techniques
- Application of best practices in the Accounting Department

Acronym
CL4COBP

Field of Study
Business Management & Organization

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
CFOs, controllers and management accountants who want to improve the value add and impact of their skill set in order to drive the financial performance of an organization

Prerequisite
Experience in financial management of a medium or small company

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Developing Your Digital Mindset

The accounting and finance profession is seeing seismic change because of new technologies, which are developing and launching ahead of the profession's ability and willingness to adapt to them and take advantage of its benefits. Digital mindsets are reported to be one of the key barriers in the initial adoption of technology, its full use, and exploiting the opportunity it presents. Many early adopters are still experimenting but most of the market are in the late-majority category of adopters.

This course will explain what it means to develop a digital mindset, including concepts related to agility, constant learning, thriving in ambiguity, curiosity, and innovation. Through tangible examples, this course will help participants gain knowledge about the competencies needed to thrive in today's disruptive world, enhance employability, accelerate company performance, and manage the accelerating and relentless pace of change.

Learning Objectives

When you complete this course you will be able to do the following:

- Recognize the importance and value of developing a digital mindset.
- Identify the key concepts that are needed to successfully adopt a digital mindset.
- Recall the importance of constant learning and testing new ideas quickly in an ambiguous environment.
- Recognize how integrating technical, business, people, and leadership competencies sets the stage for success in a digital environment.

Topics Discussed

- Constant learning
- Agility
- Failing fast
- Decision-making
- Creativity, innovation, and exploration
- Change management

Acronym
CL4DYDM

Field of Study
Business Management & Organization – Non-Technical

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals of any level who would like more insight into developing a digital mindset.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast

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Employment Law Update: Examining Critical Issues with FMLA, HIPAA, COBRA, ADA and More

Employment law issues affect virtually every business, governmental entity, and not-for-profit organizations. This update examines employer liability for discrimination of all types, including disability discrimination and violations of the Americans with Disabilities Act (ADA); wage and hour laws; the Family Medical Leave Act (FMLA); Health Insurance Portability and Accountability Act (HIPAA) and expensive lessons learned for simple Consolidated Omnibus Budget Reconciliation Act (COBRA) violations. Also discussed are noncompete covenants and pitfalls for employers approached by employees of competitors; and how nondisclosure and nonsolicitation agreements can provide many of the protections – without some of the downsides – of noncompetes. Cases illustrating common ways employers violate the various employment laws are highlighted. This course also includes a 50-state survey of noncompete agreements which addresses the various state's position on enforceability, restrictions and scope, standards, consideration, and judicial revisions of noncompetes.

Learning Objectives

When you complete this course you will be able to:

- Distinguish the many forms of discrimination which lead to small and large damage awards against employers.
- Evaluate trends in discrimination claims, including trending topics that expose organizations to claims under the ADA.
- Assess employer liability issues related to FMLA, HIPAA, and COBRA compliance.
- Identify the most common violations of wage and hour laws.
- Analyze factors that result in noncompetes being unenforceable, and alternative means of protecting proprietary employer information.

Topics Discussed

- Discrimination of all types, and “hot topics“ in EEOC enforcement cases involving discrimination
- Employee and non-employee ADA claims and trends
- FMLA, HIPAA, and COBRA eligibility standards and violations, including permissible health inquiries
- Effective employer responses to overtime claims, classification issues, and rest breaks
- Common provisions that can result in a noncompete being unenforceable
Financial Forecasting: Planning for Success

Proper planning is the key to the success of any company. With CPAs constantly being asked to plan a company’s future, forecasting is one area to demonstrate your special value. This course provides the tools necessary to project the balance sheet and statements of income and cash flow. Determine the company’s maximum sustainable growth and predict its external fund requirements.

Learning Objectives

When you complete this course you will be able to:

- Recall the basics of planning and forecasting financial statements.
- Recognize key considerations related to a basic forecasting model.
- Identify the evidence of growth mismanagement.
- Recognize how to analyze projected or forecasted financial statements.

Topics Discussed

- Overview of the forecasting process
- The basic forecasting model
- Techniques used to forecast sales
- A case analysis on working capital planning
- Forecasting the company’s capital structure
- Projecting the income statement and balance sheet
Analyzing a Company’s Financial Statement

More and more, clients are turning to you for advice on financial performance. Are you ready? This course presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant, and timely financial decisions. Focus on the economic and financial conditions that caused the statements to change and discover how businesses can manage liquidity, debt, and profitability. Plus, explore effect ratios, causal ratios, pro forma analysis, sustainable growth, and much more.

Learning Objectives

When you complete this course you will be able to:

- Identify how an analyst places a value on a company.
- Identify which ratios are effect ratios.
- Recognize the causes of common financial problems and determine solutions to common financial problems such as reduced liquidity, increased leverage, and low profitability.
- Recall how analytic tools help management make decisions.
- Indicate ways to correct liquidity problems.

Topics Discussed

- Valuation techniques
- Effect ratios
- DuPont system for analyzing profitability
- Causal analysis
- How to conduct a financial statement analysis

Acronym
CL4FSABM

Field of Study
Accounting (1), Auditing (1), & Finance (2)

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Accounting professionals responsible for financial statement analysis

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Lean Accounting and Management: Saving Money by Streamlining Operations

Companies using Lean Accounting have better information for decision making, have simple and timely reports that are clearly understood by everyone in the company and they focus their business around the value created from their customers. Learn to minimize waste and create wealth in your organization through a lean accounting and management approach that improves profitability by streamlining operations. Provide customer value through target-costing and eliminate waste through value-stream management. Improve flow through capacity management. Achieve perfection through continuous process improvement. Those in both manufacturing and service industries can benefit from the techniques presented in this course.

Learning Objectives

When you complete this course you will be able to:

- Formulate a plan to increase profitability by increasing value to customers and clients.
- Identify ways to create excellence and customer-driven performance.
- Assess ways to improve the flow of products and services to the client.
- Evaluate critical processes to create perfection through continuous process improvement.

Topics Discussed

- Basic principles of lean accounting and thinking
- Target costing and budgeting
- Value stream management
- Capacity management
- Material requirements planning
- Continuous process improvement
- Performance management

Acronym
CL4LAMA

Field of Study
Finance

CPE Credit Hours
4

Knowledge Level
Advanced

Intended Audience
Industry CPAs in middle and upper management and public practitioners responsible for productivity improvement

Prerequisite
Management responsibility in finance, operations, or planning

Advanced Preparation
None

Delivery Method
Group Live
Employment Law Update: Reducing Employer Liability

Employment law issues affect virtually every business, governmental entity, and not-for-profit organization. This update examines trends in employment-related claims and settlements including; members of protected classes and the implications of that membership; analysis of state trends in employment litigation; e-employment and cyber issues such as employee and employer social media rights; device and internet use and monitoring; employer liability issues for employee internet use; telecommuting and “off-the-clock” work issues; wrongful termination; bullying and its implications; harassment; and retaliation. This course also introduces you to the Employment Claim Risk Assessment Tool, which provides you a framework to analyze your organization’s or your client’s exposures to employment-related claims.

Learning Objectives

When you complete this course you will be able to:

• Interpret recent trends in employment claims and employer liability.
• Assess employment and cyber employment risks to your organization or a client’s organization.
• Determine why retaliation claims and suits are increasing dramatically.
• Analyze factors leading to all types of harassment claims, including sexual harassment.
• Evaluate how wrongful termination claims fit in the framework of claims made in common employment suits.

Topics Discussed

• Employment issues related to social media, e-device and bring your own device (BYOD), internet use, and website contents
• Wrongful termination, at-will employment, constructive discharge and retaliation
• Dealing with whistleblowers in all types of organizations
• Factors that lead to employers being sued for multi-million dollar verdicts in favor of former employees
• Using a risk assessment tool to assess employment claim exposures

Acronym
CL4LAWU

Field of Study
Business Law

CPE Credit Hours
4

Knowledge Level
Advanced

Intended Audience
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits

Prerequisite
Experience in, and knowledge of, employment law issues encountered by businesses and non-profits

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Controller’s Update: Today’s Latest Trends

Strengthen your abilities as a controller and help your management team understand current economic issues through the latest trends in accounting, finance, human resources, treasury management, and business systems. In this course you will discuss leading-edge topics in managerial accounting and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

Learning Objectives

When you complete this course you will be able to:

- Identify economic indicators that can assist in charting your organization’s course.
- Identify current issues that impact the financial stability of your organization.
- Distinguish major trends in accounting, corporate finance, human resources, treasury management, and business systems.
- Determine the link between big data and predictive analytics. Use new tools for business planning, forecasting, budgeting, and reporting.
- Recognize the key challenges that concern CEOs.

Topics Discussed

- Economic and Human Resource trends
- Best practices to manage working capital
- Leading-edge financial management tools and techniques
- New issues in treasury management and controllership
- Big Data
- Current trends in information systems and technology
- Current trends in leading and developing staff to increase productivity and profitability

Acronym
CL4SKSB

Field of Study
Finance

CPE Credit Hours
4

Knowledge Level
Update

Intended Audience
CFOs, controllers, and other financial managers

Prerequisite
Management experience in accounting, finance, or operations

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Risk, Cost, and Cash Management for Controllers and Financial Managers

When an organization fails, it is usually due to several factors. These often result from a number of undetected, poor practices that infect and grow throughout the entire organization. They can include a lack of understanding of costs, poor asset allocation, systems that support the status quo, failure to identify risk, tunnel vision by management, and so on. Often, management will repeat poor practices across the enterprise. For example, do you think a so-called “budgeting crisis” is normally due to the budget, or actually hidden, existing problems that were uncovered due to the budgeting process? This course demonstrates the use of practices and techniques specifically designed to assist CPAs and other financial professionals in adding value to their company through improved decision-making, cost management, understanding business cycles, managing continuous improvements, cash management, and risk management. Examples of actions by both successful and failed organizations are used throughout the session.

Learning Objectives

When you complete this course you will be able to:

- Identify and correct practices that can negatively impact an organization.
- Determine and measure cost drivers and trends.
- Recall how to navigate an organization through the business cycle.
- Apply and manage a variety of improvement programs.
- Apply cash management activities and consolidate them into an organization’s plans.
- Identify and identify how to manage risk throughout the enterprise.

Topics Discussed

- Techniques and ideas to establish and maintain an effective organization
- Examples of successful and failed companies as a source of learning
- Identification of broad measures that provide insights into the direction of the economy
- Practical ideas to improve forecasting
- Framework and methods to uncover and manage risk
Change the Way You Work: Success as a Virtual CFO

Small and growing businesses do not have the funds to hire a CFO, but still need advice on strategic, financial, and operational matters. In many cases, these businesses are turning to virtual (or outsourced) CFOs to guide them through periods of transition or growth. CPAs and other finance and accounting professionals are well positioned to be virtual, strategic business partners for these companies.

In this course, you'll learn the core competencies that a virtual CFO needs and the role that a virtual CFO can provide. The course will emphasize the synergy between competencies developed by experienced CPAs and finance and accounting professionals and successful virtual CFOs. Finally, you'll understand potential service models and the need for a readiness assessment before embarking on this career trajectory.

Learning Objectives

When you complete this course you will be able to do the following:

- Recognize the role that a virtual or outsourced CFO can provide to companies.
- Identify the key competencies needed for a virtual CFO role.
- Recognize the service options and business models available for virtual CFOs.
- Recall the readiness assessment needed before starting the virtual CFO role.

Topics Discussed

- Virtual CFO role overview
- Potential service models
- Virtual CFO readiness
- Outsourced bookkeeping vs. virtual CFO roles
- Ethical considerations
- Technology platforms

Acronym
CL4VCCO

Field of Study
Business Management & Organization – Non-Technical

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals interested in becoming a virtual/outsourced CFO or understanding more about the virtual/outsourced CFO role.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Transforming Your Role as Controller to Business Partner

Are you ready to take your role as controller to the next level while adding significant value to the organization? A successful Controller will go beyond financial statements, internal controls and general accounting to create new value for the organization. We’ll explore new additional roles that controllers are now accepting and outline a roadmap you can use to expand your role as a controller from simply internal process/transaction oriented to externally focused understanding of industry and macro trends.

Learning Objectives

When you complete this course you will be able to:

- Differentiate between the value of the traditional controller and the business oriented controller.
- Recall the definition of controllership in your company by integrating controllership into the larger financial and organization leadership function.
- Distinguish your role within your organization.
- Apply a wide variety of financial and management skills to integrate the position of controller into the organization’s overall financial process.
- Recognize how Servant Leadership increases the success of the controller.

Topics Discussed

- Leadership vs. Management
- Business and strategic planning processes
- Corporate culture
- Lean management techniques and processes
- Promoting and maintaining an ethical culture
- Recruiting, retaining and developing employees
- Project and change management
- Communications, listening and presentation skills
- Managing "up" and how to master it
- Business Strategy and the Controller
- The need for increased efficiency and the application of Lean techniques
- Application of best practices in the Accounting Department

Acronym
COBP

Field of Study
Business Management & Organization

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CFOs, controllers and management accountants who want to improve the value add and impact of their skill set in order to drive the financial performance of an organization

Prerequisite
Experience in financial management of a medium or small company

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Analytics and Big Data for Accountants

Analytics is the new force driving business. Tools have been created to measure program impacts and ROI, visualize data and business processes, and uncover the relationship between key performance indicators, many utilizing the unprecedented amount of data now flowing into organizations. In this course you will discuss leading-edge topics in analytics and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

Learning Objectives

When you complete this course you will be able to:

- Deal with major trends in predictive analytics, optimization, correlation of metrics, and big data.
- Interpret and manage new trends in analytics techniques affecting your organization.
- Utilize new tools for data analytics.
- Critically interpret analytic reports and advise decision makers.

Topics Discussed

- Evidence-based techniques for finding or generating data, selecting key performance indicators, isolating program effects
- Relating data to return on investment, financial values, and executive decision making
- Data sources including surveys, interviews, customer satisfaction, engagement, and operational data
- Visualizing and presenting complex results

Acronym
DAAN

Field of Study
Finance

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
CFOs, controllers, treasurers, and other financial managers

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Finance Business Partnering: The Essentials

This course builds on your current knowledge and experience to help you successfully navigate and drive value for your business during a time of disruptive, technology-led change. You will learn how to stay relevant and future-focused while building your competencies in critical areas including communication, influencing, and business acumen. This course also delivers strategies and best practices to support your ability to enable strategic decisions to drive business forward.

Learning Objectives

When you complete this course you will be able to do the following:

- Recognize the importance of successful finance business partnering to an organization’s success and sustainability.
- Identify the core finance business partnering competencies necessary for today’s finance and accounting professionals.
- Recognize the importance of the interconnectivity of technical, business, people, and leadership competencies.
- Illustrate how an organization or the finance function can prepare to deal with key challenges to business partnering success.

Topics Discussed

- The shift in focus toward value-added activities as traditional transactional accounting roles increasingly become automated, outsourced, or consolidated in shared service.
- Technological advancements that lead to increased efficiency, creating the capacity for finance to add greater value.
- The finance function’s evolving and integrated role as adviser and driver of strategic decisions, and the role of technology and data analytics to drive this change.
- Commercial acumen assisted by data analytics and data visualization.
- People and leadership skills – Influence and communication.
- Key concepts related to business acumen, communication, and relationship-building.
- Future of finance – The skills necessary for a person to remain relevant in a digital world.
- How the structure of the finance function is changing (the “barrel” analogy).
- Techniques to overcome challenges to the traditional perception of finance.
- Initiatives the broader business can embrace to enable the success of the finance business partner and drive value for the business.
Finance Business Partnering: Influence to Impact

This course offers finance professionals an advanced application-based approach to finance business partnering. You will acquire essential problem-solving skills that can positively affect all areas of the business; learn how to leverage analytics tools and techniques to aid in decision-making; and become accomplished in presenting and influencing key business decision makers. You also will enhance your interpersonal, communication, and leadership skills so that you are more proficient in executing strategic visions.

Learning Objectives

When you complete this course you will be able to do the following:

- Determine the appropriate skills and techniques to effectively communicate and influence business decisions according to audience.
- Apply holistic and strategic thinking within the entire business.
- Assess the key tools and techniques used to aid in strategic decision-making.
- Apply interdependent consulting skills to influence key partnerships.

Topics Discussed

- Tailoring your message to maximize influence within a specific audience.
- Designing business scenarios to create more impact.
- Developing succinct summaries of key messages.
- Using and developing the elements of influencing techniques.
- Strategic thinking and how to chart a business model.
- Developing simple shortcuts to break down the complexities of strategic decision-making.
- Personal impact and rapport-building.
- Change management (Agile thinking).
- Using communication and data visualization for better engagement.
- Emotional intelligence.
- Emotional agility.
Financial Statement Analysis: Basis for Management Advice

More and more, businesses turn to you for advice on financial performance. Are you ready? This course presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant, and timely financial decisions. Focus on the economic and financial conditions that caused the statements to change and discover how businesses can manage liquidity, debt, and profitability. Plus, explore effect ratios, causal ratios, pro forma analysis, sustainable growth, and much more.

Learning Objectives

When you complete this course you will be able to:

- Identify how an analyst places a value on a company.
- Recognize the causes of and determine solutions to common financial problems such as reduced liquidity, increased leverage, and low profitability.
- Recall key points related to bankruptcy prediction models.
- Indicate ways to correct liquidity problems.

Topics Discussed

- Valuation techniques
- Effect ratios
- DuPont system for analyzing profitability
- Causal analysis
- How to conduct a financial statement analysis
- Users of financial statements
- Forecasting sustainable growth
- Bankruptcy prediction models
Employment Law Update: Key Risks and Recent Trends

Businesses and non-profits today face an explosion of EEOC actions and employment litigation that can threaten the organization’s financial stability as well as its reputation. This course will update you on, and provide tips about mitigating exposure for, the key employment risks that every employer faces: cyber issues such as social media, device and internet use, wrongful termination, retaliation, whistleblowers, all types of discrimination and harassment, workplace safety, wage and hour laws, immigration issues, laws such as the FMLA, ADA, HIPAA, COBRA, FLSA, and more. Know how to react to developing employment issues, understand recent trends in employment claims, and arm yourself with the knowledge and assessment tools that can make a difference for your employer or your clients.

Learning Objectives

When you complete this course you will be able to:

- Measure risk in the primary areas of employment exposures.
- Determine if your organization is current and compliant in cyber related issues affecting websites, devices, social media, and more.
- Develop and enhance policies and procedures in response to identified employment risks.
- Understand trends in retaliation, discrimination, disability, wrongful termination, and other high-risk areas of employment law.
- Identify and implement measures to deter and reduce developing employment-related legal exposures.

Topics Discussed

- Employment issues related to social media, e-device and BYOD, internet use, and website contents
- Wrongful termination, at-will employment, constructive discharge and retaliation
- Age, race/national origin, sex, gender, sexual orientation, genetic, religious, disability, and other forms of discrimination
- Dealing with whistleblowers in all types of organizations
- Wage and hour issues and immigration/undocumented workers
- Using mediation and arbitration to resolve employment disputes
- Family Medical Leave Act, Fair Labor Standards Act, HIPAA, COBRA, ERISA, and more
- When and why some employers are hit with multimillion dollar verdicts in favor of former employees
- Noncompete, nondisclosure, and nonsolicitation agreements, and what works
- Key trends in recent employment cases and legislation

Acronym
LAWU

Field of Study
Business Law

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits

Prerequisite
Experience in, and knowledge of, employment law issues encountered by businesses and non-profits

Advanced Preparation
None

Delivery Method
Group Live

Group-Study on Demand

Self-Study Text
Enterprise Risk Management: New Approaches for Today’s Complexities

New risks are arising from technological change, political uncertainty, cyber-crime and increasing drivers of intangible value. It is mandatory for organizations to be proactive in anticipating and managing risks. This approach requires organizations to build a risk awareness and management culture putting increased emphasis on compliance and governance.

New approaches to enterprise risk management are emerging. Revisions to COSO and ISO31000 share the ambition to integrate risk management into all aspects of the organization’s activities and emphasize the importance of developing a risk culture that aligns with the organization’s values and ability to handle complexity.

This course will address new approaches to enterprise risk management, including recent updates to COSO and ISO frameworks with focus on managing risk in increasingly complex business environments. Core tenets of strategy development, risk culture, and performance management will be covered to help practitioners implement best practices in enterprise risk management.

Learning Objectives

When you complete this course you will be able to do the following:

- Identify new approaches to enterprise risk management.
- Describe revisions to recently updated ERM frameworks from COSO and ISO.
- Identify the importance of developing a robust risk culture.
- Apply key risk management tenets into an entity’s strategy and enterprise processes to preserve value.

Topics Discussed

- Building a risk awareness and management culture
- Cybersecurity/Cyber Terrorism and technology
- Employee recruitment, development and retention
- Succession planning
- Loss of knowledge and reputation
- Social media issues
- Operational issues in risk management
- COSO ERM framework revisions
- ISO31000, Risk management, revisions
- Useful tools and techniques in risk awareness and management
- Risk management in strategy development
- Whole-organization risk management integration

Acronym
RMGT

Field of Study
Management Services – Technical

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Practitioners of any level who play a risk management role in entities of any size.

Prerequisite
Familiarity with enterprise risk management concepts and best practices.

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Annual Update for Controllers

Strengthen your abilities as a controller and help your management team understand current economic issues through the latest trends in accounting, finance, human resources, treasury management, and business systems. In this course you will discuss leading-edge topics in managerial accounting and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

Learning Objectives

When you complete this course you will be able to:

- Identify current issues that impact the financial stability of your organization.
- Determine major trends in accounting, corporate finance, treasury management, and business systems.
- Recall key points of the 80/20 rule and understand its application.
- Identify best practices to manage working capital.
- Use new tools for business planning, forecasting, budgeting, and reporting.

Topics Discussed

- Leading-edge financial management tools and techniques
- Excel tips and techniques
- Human resource trends, ethics, generational differences, emotional intelligence, robotics and automation
- New issues in treasury management and controllership
- Current trends in information systems and technology
- Current trends in leading and developing staff to increase productivity and profitability
- Accounting as a complement to the sales function
- Integrated Reporting

Acronym
SKSB

Field of Study
Finance

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
CFOs, controllers, treasurers, and other financial managers

Prerequisite
Management experience in accounting, finance, or operations

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Trusted Client Adviser Workshop

No matter your level in the firm, you can become a strategic partner to your clients and translate day-to-day client challenges into consulting opportunities. This workshop provides a process and supporting tools to assist you in engaging in meaningful client dialogue, transforming client service and growing your practice.

This workshop is a combination of live presentation, video, workbook and role plays. Facilitated by practitioners currently using the process in their own firms, the workshop will provide practical guidance and real-life examples on how to implement this service model.

Learning Objectives

When you complete this course you will be able to:

- Understand the changing professional landscape and the need for increased client service.
- Knowledgeably and confidently articulate your ideas and present yourself to clients.
- Engage in client need assessment discussions and get to the source of what keeps your clients awake at night.
- Think beyond core accounting services and consider holistic, strategic and proactive advice and ideas.
- Enhance your firm’s atmosphere and cohesion.

Topics Discussed

- Current professional trends
- Understanding, articulating and pricing value
- Engaging in thought provoking conversations utilizing specific listening and questioning techniques
- Preparing for and conducting an initial client consultation and client proposal meeting

This workshop was created by the AICPA’s Private Companies Practice Section (PCPS). States will pay for course content and facilitator travel, but PCPS will pay the facilitator fee.
Taxation and Personal Financial Planning (PFP)

Certificates and Curricula

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>PFP-ESTC</td>
<td>Estate Planning Certificate Program</td>
<td>106</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>107</td>
</tr>
<tr>
<td>PFP-PROCB</td>
<td>PFP Practical Applications Certificate Program</td>
<td>109</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>110</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>111</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>112</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>113</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>114</td>
</tr>
</tbody>
</table>

Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADVSC</td>
<td>Advanced Tax Strategies for S Corporations</td>
<td>115</td>
</tr>
<tr>
<td>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
<td>116</td>
</tr>
<tr>
<td>BADI</td>
<td>Basis/Distributions for Pass-Through Entities: Simplifying the Complexities</td>
<td>117</td>
</tr>
<tr>
<td>CHTX</td>
<td>Tax Considerations and Consequences for Closely Held Businesses</td>
<td>118</td>
</tr>
<tr>
<td>CL4CCD</td>
<td>Capitalized Costs and Depreciation: Key Issues and Answers</td>
<td>119</td>
</tr>
<tr>
<td>CL4CYCT</td>
<td>Smart Tax Planning Strategies for Individuals</td>
<td>120</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
<td>121</td>
</tr>
<tr>
<td>CL4PTRM</td>
<td>Reviewing Partnership Tax Returns: What Are You Missing?</td>
<td>123</td>
</tr>
<tr>
<td>CL4SSM</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>124</td>
</tr>
<tr>
<td>CL4STRM</td>
<td>Reviewing S Corporation Tax Returns: What Are You Missing?</td>
<td>125</td>
</tr>
<tr>
<td>CL4TLLLO</td>
<td>Tax Consequences and Reporting Issues of LLCs, LLPs, LPS, and Other Partnerships</td>
<td>126</td>
</tr>
<tr>
<td>CL4TRF</td>
<td>Protecting Your Client and Your Firm from Tax Return Identity Theft</td>
<td>127</td>
</tr>
<tr>
<td>CWRK</td>
<td>Corporate Tax Workshop: Get Ready for Busy Season</td>
<td>128</td>
</tr>
<tr>
<td>CYCT</td>
<td>Cut Your Client’s Tax Bill: Individual Tax Planning Tips and Strategies</td>
<td>129</td>
</tr>
<tr>
<td>DTT</td>
<td>Advanced Tax Strategies for LLCs and Partnerships</td>
<td>130</td>
</tr>
<tr>
<td>EO-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>131</td>
</tr>
<tr>
<td>F990A</td>
<td>Form 990: Exploring the Form’s Complex Schedules</td>
<td>132</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
<td>133</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2019 .................................................................</td>
<td>134</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------</td>
<td>----</td>
</tr>
<tr>
<td>IIT</td>
<td>Individual Income Taxation: Practical Tax Return Guidance for Your Upcoming Tax Season</td>
<td>135</td>
</tr>
<tr>
<td>IITF</td>
<td>Individual Income Taxation: Critical Tax Compliance and Planning Strategies</td>
<td>136</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop .............................................................</td>
<td>137</td>
</tr>
<tr>
<td>ITT</td>
<td>International Taxation .................................................................</td>
<td>138</td>
</tr>
<tr>
<td>MIT</td>
<td>Multistate Income Tax .........................................................................</td>
<td>139</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
<td>140</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA’s Annual Federal Tax Update ..................................................</td>
<td>141</td>
</tr>
<tr>
<td>STSB</td>
<td>Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, &amp; LLCs</td>
<td>143</td>
</tr>
<tr>
<td>TILA</td>
<td>Taxation of Individuals Living Abroad and Foreign Nationals Living in the U.S.</td>
<td>144</td>
</tr>
<tr>
<td>TSE.ADVTA</td>
<td>Advanced Income Tax Accounting — Tax Staff Essentials ..................</td>
<td>145</td>
</tr>
<tr>
<td>TSE.AMP</td>
<td>Accounting Methods and Periods — Tax Staff Essentials ..................</td>
<td>146</td>
</tr>
<tr>
<td>TSE.APL</td>
<td>Advanced Taxation LLCs &amp; Partnerships — Tax Staff Essentials ..........</td>
<td>147</td>
</tr>
<tr>
<td>TSE.ATPSC</td>
<td>Advanced Tax Planning S Corporations — Tax Staff Essentials ..........</td>
<td>148</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation — Tax Staff Essentials .............</td>
<td>149</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity — Tax Staff Essentials ..................</td>
<td>150</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications — Tax Staff Essentials .............</td>
<td>151</td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer — Tax Staff Essentials ...................................</td>
<td>152</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics — Tax Staff Essentials</td>
<td>153</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions — Tax Staff Essentials ..........</td>
<td>154</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation — Tax Staff Essentials .................</td>
<td>155</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation — Tax Staff Essentials ..................................</td>
<td>156</td>
</tr>
<tr>
<td>TSE.IRS</td>
<td>IRS Audits — Tax Staff Essentials ....................................................</td>
<td>157</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting — Tax Staff Essentials ..................................</td>
<td>158</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals — Tax Staff Essentials .......................</td>
<td>159</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning — Tax Staff Essentials .....................................</td>
<td>160</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax — Tax Staff Essentials .....................................</td>
<td>161</td>
</tr>
<tr>
<td>TSE.SCF</td>
<td>S Corporations: Key Issues, Compliance, and Tax Strategies — Tax Staff Essentials</td>
<td>162</td>
</tr>
<tr>
<td>TSE.TAI</td>
<td>Tax Accounting for Inventories — Tax Staff Essentials ......................</td>
<td>163</td>
</tr>
<tr>
<td>TSE.TCC</td>
<td>Taxation of Corporations — Tax Staff Essentials ................................</td>
<td>164</td>
</tr>
<tr>
<td>TSE.TFLP</td>
<td>Tax Fundamentals of LLCs and Partnerships — Tax Staff Essentials ....</td>
<td>165</td>
</tr>
<tr>
<td>TSE.TPSC</td>
<td>Tax Planning for Small Businesses — Tax Staff Essentials ..................</td>
<td>167</td>
</tr>
<tr>
<td>TSE.TPT</td>
<td>Taxation of Property Transactions — Tax Staff Essentials ..................</td>
<td>168</td>
</tr>
<tr>
<td>TSE.TR1</td>
<td>Tax Research I — Tax Staff Essentials .............................................</td>
<td>169</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>TSE.TR2</td>
<td>Tax Research II — Tax Staff Essentials</td>
<td>170</td>
</tr>
<tr>
<td>TSE.TRE</td>
<td>Real Estate Taxation — Tax Staff Essentials</td>
<td>171</td>
</tr>
<tr>
<td>TSE.WPD</td>
<td>Working Paper Documentation — Tax Staff Essentials</td>
<td>172</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>173</td>
</tr>
</tbody>
</table>
In the ever-changing and complex world of tax, does your staff have the necessary knowledge and skills to deliver quality work to your clients? Are you spending billable hours sourcing learning content or developing in-house programs? AICPA Tax Staff Essentials offers a comprehensive training curriculum for tax professionals at every stage of their career.

Based on a profession-wide competency model that AICPA developed and validated with industry experts, the Tax Staff Essentials program is arranged in four progressive levels — from new staff through tax manager/director. The program uses advanced technologies and instructional methods to effectively transfer knowledge and prepare staff for on-the-job performance.

Choose from a variety of delivery methods:
- On-site programs may be purchased for 10+ participants; use an AICPA instructor or furnish your own
- On-demand programs allow individuals to learn at their own pace, time and location
- AICPA Tax School provides an opportunity to learn in a classroom setting at several U.S. locations
- Webcasts are offered on multiple dates and times throughout the year
- Combine the above formats to create a program that is just right for your firm

Our learning consultants can help you assess competencies and create a customized learning proposal to meet your staff’s unique training needs.

Develop your firm’s talent.
Call 800.634.6780, option 1, or email aicpalearning@aicpa.org.
Four progressive levels

1. **New staff**
   Covers the core skills required to begin working on tax engagements.
   • Tax Research I
   • Working Paper Documentation
   • Individual Tax Fundamentals
   • S Corporation Fundamentals
   • Capitalized Costs and Depreciation
   • Effective Business Communication
   • Tax Fundamentals of LLCs and Partnerships

2. **Experienced staff**
   Builds upon foundational tax knowledge and prepares staff for a variety of more complex firm engagements.
   • Tax Research II
   • Choice of and Formation of Entity
   • Multistate Taxation
   • Taxation of Corporations
   • Tax Accounting for Inventories
   • Accounting Methods and Periods
   • Taxation of Property Transactions
   • Intermediate Individual Taxation

3. **Tax senior/supervisor**
   Equips staff with the knowledge to advise the firm’s high-net-worth clients on tax considerations.
   • Form 990: Mastering Its Unique Characteristics
   • Real Estate Taxation
   • Income Tax Accounting
   • Advanced Tax Planning S Corporations
   • Estate and Trust Primer
   • Introduction to Business Acquisitions

4. **Tax manager/director**
   Covers the advanced technical training required to handle tax controversy issues, offer additional services and increase service fees.
   • IRS Audits
   • Advanced Income Tax Accounting
   • Advanced Taxation Partnerships and LLCs
   • Tax Planning for Small Businesses
   • International Taxation
   • Individual Tax Planning

The above are suggested bundles. You can 'mix or match' the modules based on your firm’s needs. You can also insert your own training aides and discuss specific client examples during an on-site program.
Estate Planning Certificate Program

The Personal Financial Planning Certificate Program is a series of certificates covering the core areas of personal financial planning (PFP), including retirement, estate, risk management and insurance, and investment planning, and how tax planning relates to each area. This certificate program is a combination of education and a certificate exam that gives you the opportunity to enhance your knowledge and demonstrate competence in that specific discipline.

This PFP certificate program offers three different options:

- **Certificate:** You can display your competence and understanding in one or more core areas with a digital badge awarded upon completion of each certificate exam, an online proctored exam taken from the convenience of your home or office. This certificate offers optional online education to provide a thorough comprehension of the material in preparation for the exam.

- **Education:** If CPE is your goal, you can purchase the education, without the certificate exam, and simply earn CPE credit for your CPA license, PFS credential, and/or CFP credential. If you hold the PFS credential, there is no need to take the certificate exam because your PFS credential exam tests this material.

- **Credential:** If you are an active CPA who wants to obtain the PFS credential, the certificate program provides an alternative pathway for meeting the exam and education requirements.

The Estate Planning Certificate Program is an informative and engaging learning experience that will enhance your knowledge of estate planning. Part of the Personal Financial Planning Certificate Program, the Estate Planning Certificate includes eight courses covering steps in the estate planning life cycle, including gifting strategies, charitable planning, and integrating your clients’ estate plans with their tax and financial plans. And, if you are seeking a thorough understanding of estate planning as outlined in the AICPA Personal Financial Planning (PFP) Body of Knowledge, this program is for you!

This enhanced on-demand format offers meaningful and relevant content in the form of tables, charts, and discussion points on slides. An instructor who is an expert on the topical area breaks down complex topics, offers best practices, provides clarity, and shares insights that help the learner achieve the learning objectives for the course.

**Topics Discussed**

- The Estate Planning Process
- Trusts and Estate Planning Documents
- Basic Estate and Gifting Strategies
- Advanced Estate Planning Strategies
- Closely Held Business Estate Planning
- Incapacity and Postmortem Estate Planning
- Integrating Estate Planning With the Tax and Financial Plan
- Charitable Planning

---

**Acronym**

PFP-ESTC

**Field of Study**

Specialized Knowledge

**CPE Credit Hours**

19

**Knowledge Level**

Intermediate

**Intended Audience**

CPAs and financial planners with basic knowledge of personal financial planning and an interest in estate planning

**Prerequisite**

None

**Advanced Preparation**

None

**Delivery Method**

Self-Study Online
Investment Planning Certificate Program

The Personal Financial Planning Certificate Programs are a series of certificates covering the core areas of PFP, including retirement, estate, risk management/insurance and investment planning, and how Tax planning relates to each area. Each certificate program is a combination of education plus a certificate exam which gives you the opportunity to enhance your knowledge and demonstrate competence in that specific discipline.

Each PFP certificate program offers three different options:

- **Certificate**: You can display your competence and understanding in one or more core areas by displaying a digital badge awarded upon completion of each certificate exam, an online proctored exam taken from the convenience of your home or office. Each certificate offers optional online education to provide a thorough comprehension of the material in preparation for the exam.

- **Education**: If CPE and continuing education is your goal, you can purchase the education, without the certificate exam, and simply earn CPE for your CPA license or to maintain your PFS credential. If you hold the PFS credential, there is no need to take the certificate exam, as your PFS credential supersedes the individual certificates. It will also qualify for CE for the CFP® credential.

- **Credential**: If you are an active CPA desiring to obtain the PFS credential, the certificate program provides an alternative pathway to meeting the exam and education requirements. See aicpa.org/pfs for details.

**Topics Discussed**

- The Investment Planning Process
- Investment Data Gathering and Analysis
- Creating the Investment Policy Statement
- Portfolio Management
- Investment Vehicles and Strategies
- Investment Monitoring and Updating
- Integrating Investments with the Financial Plan
- Education Planning

**Acronym**
PFP-INVC

**Field of Study**
Specialized Knowledge & Applications

**CPE Credit Hours**
18.5 hours CPE (may fluctuate as updates are pushed to the program)

**Knowledge Level**
Intermediate

**Intended Audience**
CPAs, financial planners, and qualified professionals with basic knowledge of, and interest in, personal financial planning

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Self-Study Online
The Personal Financial Planning Certificate Programs are a series of certificates covering the core areas of PFP, including retirement, estate, risk management/insurance and investment planning, and how Tax planning relates to each area. Each certificate program is a combination of education plus a certificate exam which gives you the opportunity to enhance your knowledge and demonstrate competence in that specific discipline.

Each PFP certificate program offers three different options:

- **Certificate**: You can display your competence and understanding in one or more core areas of by displaying a digital badge awarded upon completion of each certificate exam, an online proctored exam taken from the convenience of your home or office. Each certificate offers optional online education to provide a thorough comprehension of the material in preparation for the exam.

- **Education**: If CPE and continuing education is your goal, you can purchase the education, without the certificate exam, and simply earn CPE for your CPA license or to maintain your PFS credential. If you hold the PFS credential, there is no need to take the certificate exam, as your PFS credential supersedes the individual certificates. It will also qualify for CE for the CFP® credential.

- **Credential**: If you are an active CPA desiring to obtain the PFS credential, the certificate program provides an alternative pathway to meeting the exam and education requirements. See aicpa.org/pfs for details.

The Risk Management and Insurance Planning Certificate Program is an informative and engaging learning experience that will enhance your knowledge in risk management and insurance planning. This certificate program includes eight dynamic courses covering critical steps in the risk management and insurance planning process from insurance contracts and annuities to deferred compensation and integrating the business with the owner's personal financial plan.

**Topics Discussed**

- The Risk Management Planning Process
- Insurance Contracts and Needs Analysis
- Life Insurance
- Annuities
- Medical, Disability and Property, and Casualty
- Group Insurance and Employee Benefits
- Executive and Deferred Compensation Arrangements
- Financial Planning with Business Owners

**Acronym**
PFP-INSC

**Field of Study**
Specialized Knowledge & Applications

**CPE Credit Hours**
20 hours CPE (may fluctuate as updates are pushed to the program)

**Knowledge Level**
Intermediate

**Intended Audience**
CPAs, financial planners, and qualified professionals with basic knowledge of, and interest in, personal financial planning

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Self-Study Online
PFP Practical Applications Certificate Program

The PFP Practical Application Certificate is earned upon successful completion of the continuing education courses. It is an informative and engaging learning experience that will enhance your knowledge of personal financial planning. Part of the Personal Financial Planning Certificate Program, this certificate program is comprised of five courses, including four case studies, covering the clients' planning life cycle. You will learn to navigate the regulatory environment, understand the PFP standards, use fundamental concepts in a systematic planning process, and utilize your technical knowledge for the benefit of your clients. If you are seeking a thorough understanding of the planning process and your responsibilities as a planner with real-world application of how the PFP topics integrate with your clients' life goals, this program is for you!

This enhanced on-demand format offers meaningful and relevant content in the form of tables, charts, and discussion points on slides. An instructor who is an expert on the topical area breaks down complex topics, offers best practices, provides clarity, and shares insights that help the learner achieve the learning objectives for the course.

Topics Discussed
- PFP Standards and Responsibilities
- PFP Regulatory Landscape and Fiduciary Practices
- Personal Financial Planning Process
- Cash Management Strategies
- PFP in Practice - Putting It All Together, Part 1 and 2

Acronym
PFP-PROCB

Field of Study
Specialized Knowledge

CPE Credit Hours
14.5

Knowledge Level
Intermediate

Intended Audience
CPAs, financial planners, and qualified professionals with basic knowledge of, and interest in, personal financial planning

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-study Online
Retirement Planning Certificate Program

The Personal Financial Planning Certificate Programs are a series of certificates covering the core areas of PFP, including retirement, estate, risk management/insurance and investment planning, and how Tax planning relates to each area. Each certificate program is a combination of education plus a certificate exam which gives you the opportunity to enhance your knowledge and demonstrate competence in that specific discipline.

Each PFP certificate program offers three different options:

- **Certificate**: You can display your competence and understanding in one or more core areas of by displaying a digital badge awarded upon completion of each certificate exam, an online proctored exam taken from the convenience of your home or office. Each certificate offers optional online education to provide a thorough comprehension of the material in preparation for the exam.

- **Education**: If CPE and continuing education is your goal, you can purchase the education, without the certificate exam, and simply earn CPE for your CPA license or to maintain your PFS credential. If you hold the PFS credential, there is no need to take the certificate exam, as your PFS credential supersedes the individual certificates. It will also qualify for CE for the CFP® credential.

- **Credential**: If you are an active CPA desiring to obtain the PFS credential, the certificate program provides an alternative pathway to meeting the exam and education requirements. See aicpa.org/pfs for details.

Retirement Planning Certificate Program

The Retirement Planning Certificate Program is an informative and engaging learning experience that will enhance your knowledge in retirement planning. Part of the Personal Financial Planning Certificate Program, this certificate program includes six dynamic courses covering critical steps in the retirement planning life cycle, including unique planning for aging and chronically ill clients.

**Topics Discussed**

- The Retirement Planning Process
- Governmental and Employer Retirement Plans
- Personal Retirement Investments, Income, and Expenses
- Analyzing Client Retirement Data
- Creating, Implementing, and Monitoring the Plan
- Elder and Special Needs Planning

<table>
<thead>
<tr>
<th>Acronym</th>
<th>PFP-RETC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Specialized Knowledge &amp; Applications</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>20 hours CPE (may fluctuate as updates are pushed to the program)</td>
</tr>
<tr>
<td>Knowledge Level</td>
<td>Intermediate</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>CPAs, financial planners, and qualified professionals with basic knowledge of, and interest in, personal financial planning</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>None</td>
</tr>
<tr>
<td>Advanced Preparation</td>
<td>None</td>
</tr>
<tr>
<td>Delivery Method</td>
<td>Self-study Online</td>
</tr>
</tbody>
</table>
Tax Staff Essentials – Level 1, New Staff

Designed for beginning staff, this level covers key areas to ensure your young tax force is well prepared to begin their careers. We will focus on the areas of Individual, Partnership and S Corporation tax compliance, effective online tax research techniques, clear and precise workpaper documentation, effective professional business communications. Your future tax professionals will be provided a broad range of practical tax instruction, including key issues surrounding the Individual taxation, new cost and repair regulations, S Corporation distributions, items affecting shareholder basis, Passive Activity Loss rules, and more. The Tax Staff Essentials courses establish a strong set of core skills necessary for junior staff growth.

Learning Objectives

When you complete this course you will be able to:

- Analyze and report the business income and expenses of a sole proprietorship or a single member LLC on Schedule C to the Form 1040
- Interpret and report the rental activities on Schedule E to the Form 1040
- Identify the specific rules that apply under the “passive activity” rules
- Determine if a change of filing status will improve the filing position for taxpayers based on the list of itemized deductions
- Determine when an S Corporation may be advantageous for a business
- Determine how to make a proper S corporation election
- Determine income or loss that passes through to the shareholder
- Recognize active and passive income and determine material participation as it relates to an individual S corporation shareholder
- Understand the impact of converting a C Corporation, with prior retained earnings, into an S Corporation
- Distinguish between deductible repairs and capitalized improvements under new tax regulations
- Calculate the initial tax basis and adjusted tax basis of business property
- Determine the tax basis of self-constructed assets
- Execute efficient and meaningful research utilizing internet-based tax research services
- Know which workpapers are appropriate for specific tax situations
- Understand how to prepare an Accrual to Cash Conversion workpaper
- Produce written communications that are positive and confident

Courses Included

- Tax Research I
- Individual Tax Fundamentals
- Capitalized Costs and Depreciation
- Working Paper Documentation
- S Corporation Fundamental
- Effective Business Communication
- Tax Fundamentals of LLCs and Partnerships

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Tax Staff Essentials – Level 2, Experienced Staff

Designed for junior tax staff who want to take on a wider variety of firm engagements and establish a supervisory role within the firm, this level will broaden your tax knowledge in the areas of multistate taxation, C Corporations, accounting methods and periods and choice of entity. Key subject matters covered include Inventory Valuation and Property Transactions which will be essential for servicing more complex clients. The Tax Staff Essentials courses establish a strong set of skills necessary to grow the abilities and confidence of junior and senior level staff, allowing them to work with greater independence and expand their role in your firm.

Learning Objectives

When you complete this course you will be able to:

- Identify the benefits of forming a corporation
- Understand reasonable compensation issues with respect to a Closely Held Business
- Analyze the best retirement plan recommendation for a corporation
- Describe how partnerships and LLCs opting to be treated as partnerships will report their federal taxable income to the IRS
- Determine the tax basis of assets transferred to a partnership or LLC at formation
- Explain the deferral of realized gain or loss on a like-kind property exchange
- Recognize the potential impact of depreciation recapture
- Explain the allowable inventory valuation methods for tax purposes and how to choose the most beneficial in various scenarios
- Estimate the tax value of ending inventory under the chosen method
- Understand and apply the basic rules for a change in accounting method
- Prepare the Federal Form 3115 – Application for Change in Accounting Method and understand how and when this form should be filed by the taxpayer
- Understand the key principles of multistate taxation
- Distinguish differences between apportionment and allocation of income
- Develop basic approaches to state income tax planning with emphasis on the latest developments in economic nexus

Courses Included

- Tax Research II
- Multistate Taxation
- Tax Accounting for Inventories
- Taxation of Property Transactions
- Intermediate Individual Taxation
- Taxation of Corporations
- Accounting Methods and Periods
- Choice of & Formation of Entity

Acronym
TSE2

Field of Study
Taxes

CPE Credit Hours
40

Knowledge Level
Intermediate

Intended Audience
Tax Staff with 1–3 years of experience

Prerequisite
Tax Staff with 1–3 years of experience

Advanced Preparation
None

Delivery Method
Group Live

On Demand
Tax Staff Essentials – Level 3, Tax Senior/Supervisor

Identifying the more difficult areas for experienced tax compliance specialists, this level focuses on understanding business strategies, analyzing your client's competitive position, and converting this knowledge into tax planning and business advice. Increasing exposure into specialized tax niches will position your workforce to capitalize on emerging cross-selling opportunities. Key subject matters covered include FASB ASC 740 and deferred income taxes, estates and trusts, tax exempt organizations, real estate transactions, and advanced S Corporation concepts. This level will give staff, seniors, and supervisors the confidence necessary to begin assuming client and engagement management responsibilities.

Learning Objectives

When you complete this course you will be able to:

- Implement strategies for high-wealth clients, those approaching retirement, homeowners, parents of college-bound children, employees, self-employed individuals, and seniors
- Respond to tax-law and economic developments with up-to-date strategies that save taxes for individual clients
- Render appropriate federal income tax advice to clients who are separated, divorcing, or already divorced
- Identify circumstances that warrant converting from S to C corporation and gain a basic understanding of how to make the conversion
- Interpret tax issues related to the formation of a corporation
- Understand the complex rules of basis and distributions
- Apply the rules related to acquisitions and liquidations of S corporations
- Explain the uses of trusts as S corporation shareholders
- Understand the concept of a trust and the various types of trusts
- Advise clients on filing requirements for Forms 706 and 709
- Identify the elements of an estate and grantor trusts
- Understand the basic steps in a business acquisition
- Analyze the three principle approaches to valuation of a business
- Structure compensation alternatives for individual buyers and sellers
- Prepare and use Forms 990, 990-EZ, and related schedules
- Understand which organizations must file returns and which are exempt

Courses Included

- Form 990 — Mastering Its Unique Characteristics
- Income Tax Accounting
- Estate & Trust Primer
- Real Estate Taxation
- Advanced Tax Planning S Corporations
- Introduction to Business Acquisitions
Tax Staff Essentials – Level 4, Tax Manager/Director

Designed to give your managers and directors the tools they will need to offer existing clients additional services, this level will improve and increase proficiency levels, eliciting a higher level of customer satisfaction, with the potential to increase firm service fees. Tax Staff Essentials Level 4 contains the advanced technical level of training your firm needs to maintain and improve its core competencies. As your firms leaders expand their levels of expertise, so does your firm expand its ability to offer its professional services to new and existing clients. Key areas covered include IRS audits, international tax, advanced topics in partnership taxation and accounting for deferred taxes, and individual and small business tax planning. Whether you wish to grow your firm by developing expertise in a niche or by business referrals from highly satisfied clients, TSE Level 4 is a must-have suite of CPE courses.

Learning Objectives

When you complete this course you will be able to:

- Apply the complex rules of ASC 740 (FASB Statement No. 109 and FIN 48) to new and challenging situations
- Apply ASC 740 to ASC 805, Business Combinations, and ASC 810, and noncontrolling Interests in Consolidated Financial Statements
- Determine the applicable tax rate for complex situations
- Determine the consequences of selling a partnership or LLC interest
- Make elections to protect partners and LLC members from unwelcome future consequences arising from current distributions, sales, and/or transfers of interests in the partnership
- Learn how to calculate the basis of partnership or LLC following distributions of multiple properties
- Understand how to comply with U.S. tax reporting requirements for inbound and outbound transactions and operations
- Learn how income is sourced to a foreign jurisdiction
- Determine when to challenge IRS requests
- Understand IRS audit techniques, inquiries, and appeal rights
- Manage the information document request process and evaluate the contents of a revenue agent report (RAR)
- Learn specific ways to reduce your individual and small business clients tax bills

Courses Included

- IRS Audits
- Advanced Taxation Partnerships & LLCs
- International Taxation
- Advanced Income Tax Accounting
- Tax Planning for Small Businesses
- Individual Tax Planning

Acronym
TSE4

Field of Study
Taxes

CPE Credit Hours
40

Knowledge Level
Advanced

Intended Audience
Tax Staff with more than 5 years of experience

Prerequisite
Tax Staff with more than 5 years of experience

Advanced Preparation
None

Delivery Method
Group Live

On Demand
Advanced Tax Strategies for S Corporations

The tax practitioner needs to understand the intricacies of the ever-popular S Corporation form of doing business. One must consider the tax affect various types of S Corporation distributions will have on its Shareholders. Successful winning strategies related to complex S Corporation transactions are examined. Protect your shareholder/clients with careful compensation planning and advanced planning for liquidations and redemptions of shareholder stock. Explore the advantages of using Qualified Subchapter S Subsidiaries to help you minimize your client’s tax bill.

Learning Objectives

When you complete this course you will be able to:

- Apply the rules related to acquisitions and liquidations of S Corporations.
- Recall the uses of trusts as S Corporation shareholders.
- Recognize and apply the complex rules of basis and distributions.
- Recall key points related to the use of redemptions in S Corporations.

Topics Discussed

- S Corporation current developments: tax planning impact
- Compensation planning
- Basis in S Corporation stock
- Distributions
- Use of qualified subchapter S subsidiaries
- Liquidations, reorganizations, and redemptions
- Estate planning and use of trusts
Annual Tax Update: Corporations and Pass-Through Entities

Be prepared before the tax season starts! Find out about the latest federal tax law changes, court decisions, and IRS pronouncements related to partnerships, LLCs, and C and S Corporations. Our discussion leaders will identify ways to integrate the latest tax law changes into planning and compliance engagements and help you provide more value added services to your clients. With the ever-changing tax laws and their increased complexity, you can't afford to miss this course! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify new tax changes affecting the upcoming tax season.
- Apply the latest planning ideas resulting from recent changes to tax statutes, regulations, cases, and rulings.

Topics Discussed

- Latest changes to federal tax statutes, regulations, cases, and rulings for pass-through entities and C Corporations
- Passive loss, at-risk and basis developments for flow-through entities
- The latest on reasonable compensation issues for corporate shareholder/employees and the latest about self-employment issues for partners and LLC members
- New developments in the capitalization versus expense debate
- Property transactions: depreciation and amortization, gains and losses
- Planning for the use of nontaxable transactions to defer tax liability
- Accounting methods and periods
- Compensation issues: fringe benefits, pensions, and profit-sharing plans
- Practical, time-saving return preparation tips from leading tax practitioners
- Late-breaking tax legislation

Acronym
ATCP

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Tax practitioners in public practice and industry who need to stay on top of the latest changes in the federal tax law as they relate to pass-through entities and C Corporations

Prerequisite
Familiarity with federal tax issues for various entities

Advanced Preparation
None

Delivery Method
Group Live

Self-Study On-Demand

Self-Study Text

Webcast

First Offering Date
October 15, 2019

(First offering date guaranteed for all orders placed by 2/1/19)
Basis/Distributions for Pass-Through Entities: Simplifying the Complexities

The IRS is scrutinizing, more closely than ever, the basis owners have and the transactions for which the computation of basis is required. This course addresses the rules used to determine basis for partnerships and S Corporations, and puts the computation of basis in contexts that often come under scrutiny—loss limitations, distributions, and sales of an interest, among others. Learn the crucial rules for computing the adjusted basis and the tax treatment of distributions from pass-through entities, such as partnerships and S Corporations. Focus on the computation of the basis and the at-risk amount for these entities. Become familiar with correct allocation of liabilities among partners, the types and amounts of income that can result from distributions and sales of interests, and the basis of assets distributed from pass-through entities.

Learning Objectives

When you complete this course you will be able to:

- Calculate the basis of a partnership interest or S Corporation stock ownership.
- Determine the amount and the character of income or loss the partner or shareholder should recognize, in the event of distributions of property or money.
- Apply the basis, at-risk, and passive activity loss limitations to pass-through losses from partnerships, LLCs, and S Corporations.
- Determine the tax treatment of sales of either partnership interests or S Corporation stock.
- Calculate the basis of partnership or LLC property following certain distributions and transfers of interests in the entity.

Topics Discussed

- Structuring cash and property distributions to avoid unexpected tax consequences
- Adjusting basis in partnership assets to save future taxes
- Measuring the gain or loss on the sale of an interest in a partnership or S Corporation
- Minimizing recognition of ordinary income on sale of an interest
- Maximizing the amount of the pass-through losses deductible by the partner/shareholder
Tax Considerations and Consequences for Closely Held Businesses

Provide insightful recommendations for the challenges faced by your closely held business clients. Employ smart business decisions that will minimize the tax burden, not only on the business, but also on the owners. The concepts are uniquely laid out in the course to allow you to easily and quickly identify those tax-saving strategies that fit your client’s situation. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recognize developing tax issues that are impacted by the business’ operations.
- Recall key points concerning strategies relating to benefits, choice of entity, basis considerations, financing alternatives, passive activity, nexus, cancellation of debt, bankruptcy, and compensation.
- Identify how to implement strategies to reduce the taxes paid by the business.
- Recognize and plan for the impact of the business taxes upon the owners of the business.

Topics Discussed

- Entity options
- Compensation
- Retirement plans and deferred compensation
- Passive activities and at-risk issues
- Shareholder/partner basis
- Insolvency and bankruptcy
- Business losses
- Distressed properties
- Tax credits
- Succession planning
- Multistate taxation
Capitalized Costs and Depreciation: Key Issues and Answers

Gain a comprehensive and practical understanding of the various complex tax laws dealing with property transactions from acquisition to disposition. This course provides analysis of the rules dealing with depreciation, amortization, like-kind exchanges, involuntary conversions and sale of property. It also covers important property-related timing issues and planning opportunities that can lead to significant tax savings for C Corporations and S Corporations. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Calculate the initial tax basis and adjusted tax basis of business property.
- Recall how to determine the tax basis of self-constructed assets.
- Distinguish between deductible repairs and capitalized improvements under new tax provisions.
- Indicate the proper classification of expenditures for tax purposes.
- Recall recent changes in the tax rules related to classification of expenditures.
- Recognize deduction recognition issues related to amortization.
- Recall fundamental points of the MACRS system of depreciation/cost recovery.
- Recognize eligibility for immediate §179 expensing.

Topics Discussed

- Capital improvements and repair
- Adjusted tax basis
- Tax depreciation and amortization
- First year expensing-IRC section 179
- Depreciation methods
- Form 3115, change in accounting method

Acronym
CL4CCCD

Field of Study
Taxation

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Public accounting staff and senior associates, tax professionals in company finance or tax departments

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Smart Tax Planning Strategies for Individuals

Make sure your clients are protecting themselves from higher taxes. Get the latest techniques for building and conserving wealth through proactive tax-planning and investment strategies. Completely updated for tax law changes, this course will bring you up-to-date on the latest strategies which will keep more money in the hands of your clients and ensure your place as trusted advisor. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recall how to increase client wealth by focusing on tax-saving opportunities.
- Apply tax-planning moves in light of new and recent tax developments.
- Recognize ways to protect your client from tax pitfalls.
- Identify proposed tax legislation and determine how to position your clients for financial success.

Topics Discussed

- Tax-smart strategies for capital-gain assets and fixed-income investments
- 0.9% and 3.8% Medicare taxes
- Mutual fund tax strategies
- Tax-saving ideas for self-employed clients - including ways to reduce self-employment and FICA taxes, strategies for husband-wife businesses, depreciation deductions, and lots more
- Tax angles for vacation homes, timeshares, and co-ownership arrangements
- Divorcing clients—tax angles are critically important
- Understanding the tax implications of personal residence short sales and foreclosures
- Employer stock options: tax planning moves
Hottest Tax Planning Developments Under the Current Tax Law

Are you up-to-date on the latest tax planning developments for 2019? This course, newly authored by Margaret F. Suralik, CPA/ABV, ASA, explores the hottest tax planning topics that will impact you and your clients. Discover how these topics may impact tax planning strategies and be in a position to help minimize your client’s tax bill. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Determine whether a client’s tax plans are intact.
- Apply recent tax law legislation to adjust tax planning strategies.
- Recognize new tax planning opportunities.
- Recall ways to minimize a client’s tax bill.

Topics Discussed

Current and latest tax law developments affecting individuals and small businesses, including the following:

- Tax Cuts and Jobs Act: Impact on individual taxpayers
- Tax Cuts and Jobs Act: Impact on businesses
- Section 199A Qualified Business Income deduction
- Court decision tax developments
- Cancellation of debt
- Section 179 and bonus depreciation
- Section 529 and Education IRA savings accounts
- American Opportunity and Lifetime Learning Credits
- Health Insurance Premium tax credit
- Meals, entertainment, and fringe benefits
- Tax-advantaged Savings and Retirement plans
- Tax preparer penalties – due diligence
- Hot tax planning strategies for individuals and small businesses
Reviewing Individual Tax Returns: What Are You Missing?

Join us as we discuss the common errors practitioners make on individual tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including passthrough K-1s, home office issues, hobby losses, rental property, hiring spouses, depreciation, §179 issues, amortization and more! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives

When you complete this course you will be able to:

- Identify common mistakes made on individual tax returns.
- Determine strategies to avoid making mistakes on individual tax returns.

Topics Discussed

Common errors made involving the following tax forms:

- Form 1040
- Schedule A
- Schedule B
- Schedule C
- Schedule D
- Schedule E
- Form 4562
- Form 4797
Reviewing Partnership Tax Returns: What Are You Missing?

Join us as we discuss the common errors practitioners make on partnership tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting, and more! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives

When you complete this course you will be able to:

- Identify common mistakes made on partnership tax returns.
- Determine strategies to avoid making mistakes on partnership tax returns.

Topics Discussed

Common errors made involving the following tax forms:

- Form 1065
- Schedules K and K-1
- Schedules M-1 and M-2
- Form 4562
- Form 4797
- And More!
Social Security and Medicare: Maximizing Retirement Benefits

Our Social Security system provides retirement, disability, and survivor benefits to millions of Americans. The long-term future of Social Security and Medicare is uncertain, triggering concerns for many workers who are now paying into the system. Attend this course to learn about FICA, the Medicare tax, and more. You will cover real-world situations and use the tools provided to advise your clients to make optimal decisions when it comes to Social Security and Medicare.

Learning Objectives

When you complete this course you will be able to:

- Recall the role of the Social Security Administration and how FICA applies to the funding of Social Security, and Medicare benefits.
- Identify the benefit eligibility issues.
- Determine Social Security benefits and the implications retirement age has on those benefits.
- Identify what types of Social Security survivor benefits are available.
- Identify the disability income benefits and the multiple factors that can impact those benefits.
- Identify coverages and costs associated with Medicare and what it does not cover.

Topics Discussed

- What Medicare will and will not do
- Managing Medicare gaps
- Analyzing the wide menu of Social Security benefits
- Social Security benefits for workers and families: retirement, survivor, disability, and death benefit
- Tax impact of social security premiums and benefits
- Impact of the 3.8% Medicare surtax on investment income
- Recent changes to the Medicare law
Join us as we discuss the common errors practitioners make on S corporation tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting, and more! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives

When you complete this course you will be able to:

- Identify common mistakes made on S corporation tax returns.
- Determine strategies to avoid making mistakes on S corporation tax returns.

Topics Discussed

Common errors made involving the following tax forms:

- Form 1120S
- Schedule K-1
- Schedule L
- Schedules M-1 and M-2
- Form 4562
- Form 4797
- And More!

Acronym
CL4STRM

Field of Study
Taxation

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients requiring up-to-date expertise in S corporation taxation for the current tax season

Prerequisite
Basic knowledge of S corporation income taxation

Advanced Preparation
None

Delivery Method
Group Live
Tax Consequences and Reporting Issues of LLCs, LLPs, LPs, and Other Partnerships

Is LLC and partnership taxation something new to you? Perhaps you have worked in this area for years but need a quick review of the fundamental concepts? Build a foundation of knowledge or freshen up your skills. This course addresses the tax consequences of the most common transactions engaged in by LLCs and partnerships. Develop a level of comfort with the basic conceptual framework underlying partnership and LLC taxation, with an emphasis on explaining the tax consequences associated with issues that are most frequently confronted by tax practitioners. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recall how partnerships and LLCs opting to be treated as partnerships will report their federal taxable income to the IRS.
- Calculate the tax basis of assets transferred to a newly formed partnership or LLC.
- Recognize the tax consequences and liabilities property transfers can have on a partnership or LLC.
- Distinguish between distributions and compensatory payments to partners, and recognize tax consequences of each type of payment.

Topics Discussed

- Tax structure of partnerships and LLCs
- Tax consequences of partnership or LLC formation
- Partnership distributions
- Compensatory payments to partners
- Overview of profit and loss allocations
Protecting Your Client and Your Firm from Tax Return Identity Theft

Identity theft has become a serious issue with clients and practitioners alike. Forty-three percent of CPAs who answered the 2017 tax software survey conducted by The Tax Adviser and Journal of Accountancy said at least one of their clients was a victim of tax identity theft in the 2016 filing season. This course provides examples of the ramifications of data loss and how it impacted the practitioner and the client. This course covers best practices for your firm to protect firm and client data. In the event that a breach does occur, learn the steps to take to remedy the situation and prevent the problem from happening again.

Learning Objectives

When you complete this course you will be able to:

- Recognize the dangers of data theft.
- Recognize the legal requirements of protecting taxpayer information.
- Identify best practices to protect taxpayer information.
- Identify steps to take if a breach does occur.
- Arm your practice with tips and tricks to become an ally to your clients.

Topics Discussed

- The impact on practitioners when a data breach has occurred
- Steps to formulate a data breach response plan
- Legal requirements of handling client data
- Impact on professional liability insurance
- Examples of the ramifications of data theft
- Strategies and safeguards to mitigate risk
- Explore better ways to protect data from cyberthreats

Acronym
CL4TRF

Field of Study
Taxation

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Tax practitioners in public practice

Prerequisite
Basic knowledge of taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Corporate Tax Workshop: Get Ready for Busy Season

This course will give you an advantage with our unique perspective on the latest tax changes. Look at the most recent tax laws and other developments affecting C Corporations, S Corporations, and other business entities, including limited liability companies. Learn how to advise clients and employees on the latest tax-planning ideas. Share marketing ideas from top practitioners—based on the latest tax strategies. In addition, practical, real-life exercises will help you apply what you've learned from this comprehensive course. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify the benefits of forming a corporation.
- Apply the rules for transfer of assets and liabilities to a new corporation.
- Recall the accounting methods available to a corporation.
- Recognize reasonable compensation issues with respect to a C Corporation and S Corporation shareholder-employees.
- Analyze the best retirement plan recommend for a corporation.
- Recognize economic performance, including issues and deduction, limitations related to bad debts, rent, tax, and interest expense.
- Determine the availability of tax credits and other entitlements related to retirement plans for a corporation.

Topics Discussed

- S Corporation qualifications and election
- C Corporation IRC Section 1244 Stock
- Cash and accrual accounting methods
- Revenue recognition methods
- Expensing versus capitalization rules
- Depreciation
- Inventories
- Dividends, interest, and other income
- Employee benefit and retirement plans
- Net operating losses
- Passive activities and at-risk limitations
- Tax return disclosures
- Sale of properties
- Other taxes: AMT, accumulated earnings tax, personal holding
- Tax payments and penalties
Cut Your Client’s Tax Bill: Individual Tax Planning Tips and Strategies

Make sure your clients are protecting themselves from higher taxes. Get the latest techniques for building and conserving wealth through proactive tax-planning and investment strategies. Completely updated for tax law changes, this course will bring you up-to-date on the latest strategies which will preserve your clients’ wealth and ensure your role as trusted advisor to your clients! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recall how to increase client wealth by focusing on tax-saving opportunities not considered in the past.
- Apply tax-planning moves in light of new and recent tax developments.
- Recognize ways to protect your client from tax pitfalls.
- Recall anticipated possible tax legislation and determine how to position your clients for financial success.

Topics Discussed

- Impact of Supreme Court’s rejections of Defense of Marriage Act
- New 0.9% and 3.8% Medicare taxes
- Mutual fund tax strategies
- All about Roth IRAs—including strategies for self-employed individuals and estate planners
- The 100% gain exclusion for qualified small business stock
- Personal residence transactions—including short sales and foreclosures
- Reverse mortgages can save taxes on greatly appreciated residences
- Converting personal residences into rentals: tax implications
- Tax-saving ideas for self-employed clients—including ways to reduce SE and FICA taxes, strategies for husband-wife businesses, depreciation breaks and much more
- Tax angles for vacation homes, timeshares, and co-ownership arrangements
- Divorce clients—tax angles are critically important
- State-of-the-art tax planning for college expenses
- Employer stock options: tax planning moves

Acronym
CYCT

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs looking for innovative tax planning techniques to help clients fight higher taxes

Prerequisite
Basic knowledge of individual income taxation

Advanced Preparation
None

Delivery Method
Group Live

Self-Study Text
Advanced Tax Strategies for LLCs and Partnerships

What works best for your client? Learn the pros and cons of the LLC, General Partnership, Limited Partnership, and Limited Liability Partnership by focusing on planning and potential tax traps. A review of distinct advantages of these entities is coupled with an examination of the risk members and partners face if they do not have a solid tax plan to minimize their exposure. In addition, we will explore some of the more intricate rules and regulations of these entities so you can move your working knowledge of partnership and LLC taxation beyond the basics. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Allocate income, gain, loss, and deduction among partner/members to reflect their agreed-upon interests properly in partnership or LLC economic activities.
- Assess the risks taken by investors with respect to their investment in a partnership or LLC and allocate the entity’s liabilities accordingly.
- Determine the consequences of selling a partnership or LLC interest.
- Calculate the basis of partnership or LLC following distributions of multiple properties.
- Plan for the effects of a distribution of multiple properties.
- Make elections to protect partners and LLC members from unwelcome future consequences arising from current distributions, sales, and/or transfers of interests in the partnership.

Topics Discussed

- Allocation of partnership and LLC income under Section 704(b)
- Allocations with respect to contributed property
- Allocation of partnership recourse liabilities under Section 752
- Allocation of partnership nonrecourse liabilities and related deductions under Sections 752 and 704(b)
- Advanced distribution rules
- Adjustments to the basis of partnership/LLC assets
- Sale of an interest in a partnership or LLC
Form 990: Mastering Its Unique Characteristics

Explore the tax information and inherent not-for-profit organization issues to be mastered in properly preparing the current Form 990. This course covers the numerous reporting demands the 990 imposes, including how to respond to the Form’s demands for narrative answers. Participants will gain an understanding of the tax and practical points essential to appropriate completion of the Form 990 and be guided on advising exempt clients on the Form’s complexities and diverse demands.

Learning Objectives

When you complete this course you will be able to:

- Recognize and apply the following unique-to-Form 990 definitions: who is a “manager” required to be disclosed upon Part VII-A of the Core Form; required elements of manager’s compensation to be disclosed; and when third party entities are “related organizations” (necessary both for Part VII-A compensation reporting and for Schedule R).
- Recognize the detail sought by the IRS in reporting on both program service accomplishments and changes in operations in Part III of the Core Form.
- Appreciate the unique terminology employed in the Core Form’s key “Governance” Part (VI).
- Appreciate 990 definitions and tax conventions employed in reporting on all aspects of financial statements (Parts VIII, IX, and X).
- Recognize the importance of making accurate and expansive disclosures via Schedule O relating to six priority governance inquiries made in Part VI.
- Prepare for the “most common” Schedules that typically apply to 990 filers: identification of public charity status (Schedule A); reporting on donors (Schedule B); financial statement line items and asset sensitivities (Schedule D); reporting on fundraising events, gambling, and use of professional fundraisers (Schedule G); grant-making (Schedule I); and capture of property (“non-cash”) contributions (Schedule M).
- Note the premises by which Schedule L is triggered.

Topics Discussed

- Primacy of the Form 990 as a “one size fits all” reporting mechanism
- Form 990 preparation sequencing and data gathering; and keys to getting Form 990 preparation right the first time
- Addressing presence of “related organizations”
- Identification of managers and measurements of their compensation
- 990 versus books-and-records financial statement detail
- Disclosures of governance inputs and Boards’ employ of policies
Form 990: Exploring the Form’s Complex Schedules

Mastery of the current Form 990 beyond its Core Form pages requires understanding of the Form’s transparency demands relating to multiple complex issues: transactions with certain insiders; expanded disclosure of highly-comp’d individuals’ calendar year compensated; identifying, and reporting in the presence of, “related organizations,” nuances of the two “public support tests,” undertaking of foreign operations; and more. This course covers the most advanced tax and nonprofit issues that are the subject of the Form 990’s Schedules. Participants will not only gain an understanding of the tax and practical points necessary to complete Schedules A, C, F, J, K, L, N and R of the current Form 990, but also be advised as to how to communicate with exempt clients on each of these Schedules’ unique demands.

Learning Objectives

When you complete this course you will be able to:

- Distinguish between the in-flows of each of the “public support tests,” apply each test's calculations, and identify both what makes a “supporting organization” and note such entities’ “Types” and attendant reporting obligations.
- Distinguish the reporting obligations of 501(c)(3) organizations with respect to “lobbying” versus that of the “proxy tax” in place for 501(c) (4), (5), and (6) organizations; and note required “electioneering” reporting of all 501(c) entities.
- Recognize the triggers by which Schedule F is mandated.
- Recall the definitions of “Interested Persons” applied within each Part of Schedule L.
- Recognize the expanded compensation reporting and “management practices” inquired of in Schedule J.
- Appreciate both the need for bond counsel involvement in completing Schedule K and the diverse scenarios that trigger Schedule N.
- Identify the common reporting disclosures required in the presence of “related organizations” and the unique reporting demands applied based on type of entity.

Topics Discussed

- Key issues that affect how “public charities” are classified and related Schedule A reporting
- The various public policy realms inquired of in Schedule C
- Complexity and problems within Schedule F’s instructions
- Identification of, and reporting in Schedule R, of related organizations
- The various types of "Transactions with Interested Persons" required to be disclosed in Schedule L
- Critical issues to avoid in Schedules K and N
- Items to watch when completing Schedule J’s Parts I and II
Best Practices for Payroll Taxes and 1099 Issues

This course is designed to provide you with practical pointers for managing the payroll tax and reporting function. Learn how to avoid the frequent penalties in payroll tax reporting and stay up-to-date with the latest information. It also shows how to handle reporting and withholding requirements for employee fringe benefits. Master the often confusing rules for Form 1099-MISC and other information reports including when and how much to report. Make sure you or your clients are in compliance and not subject to IRS penalties! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recognize how to prepare timely and accurate wage and tax reports.
- Identify how to make timely and accurate payroll tax deposits and payments.
- Correctly classify employees and independent contractors for payroll tax purposes.
- Identify how to address payroll tax issues involving fringe benefits and their valuation.
- Identify and properly withhold for statutory employees and statutory non-employees.
- Recognize how to comply with information reporting including the various 1099 Forms and Form W-2.
- Identify how to properly report required information for new hires and obtain required information on work eligibility and identity.
- Recognize how to properly report back employee wages and back-up reporting of independent contractors.
- Determine taxable vs. tax free compensation.

Topics Discussed

- Update on new changes made to payroll tax legislation for the current year including changes in health care laws
- Review of various websites, forms, publications and other payroll and benefit tax resources
- Properly reporting payroll withholding for various types of compensation
- Understanding the 20 Factor Test for employee classification
- Section 530 relief for employers with worker classification issues
- Reporting requirements on a quarterly and annual basis
- Understanding New Hire Reporting and latest changes in I-9 Reporting to verify employee identity and work eligibility
- Forms W-2 and W-3 Issues
- How to properly classify employee benefit tax liabilities
Hottest Tax Topics for 2019

Two things you can count on are important new tax developments and economic, social, and demographic trends that turn out to have important tax implications. This course, newly authored by Margaret F. Suralik, CPA/ABV, ASA, explores the hottest tax planning topics that will impact you and your clients. These are areas of income taxation that can change every year and affect many of your clients. Learn how to better advise your clients by offering them the latest tax saving strategies. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify how to advise clients on recent tax law changes, tax developments, and tax issues affected by societal and economic trends.
- Recognize new tax planning opportunities as a result of the latest tax law legislation.

Topics Discussed

- Tax Cuts and Jobs Act: Impact on individual taxpayers
- Tax Cuts and Jobs Act: Impact on businesses
- Section 199A Qualified Business Income deduction
- Court decision tax developments
- Qualified research credit
- Cancellation of debt
- Section 179 and bonus depreciation
- Tax advantaged savings accounts
- Tax benefits for education
- Tax preparer penalties
- Hot tax planning strategies for individuals and small businesses
- Roth IRA, IRA, and retirement plan options
- And much more!

Acronym
HOT

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
All practitioners

Prerequisite
Basic understanding of individual and business taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Individual Income Taxation: Practical Tax Return Guidance for Your Upcoming Tax Season

Get your tax return training from the industry's best! AICPA's individual tax workshop provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles, and receive a wealth of tax-planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns, and advise clients on new developments and tax-saving ideas for individuals. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. Make sure you are armed with the latest tax guidance as you enter the upcoming tax season!

Learning Objectives

When you complete this course you will be able to:

- Recognize compensation issues and nontaxable employee fringe benefits
- Identify the specific rules that apply under the "passive activity" rules
- Identify and calculate the business deduction for home office expenses and deduction limitations on vacation homes and other ordinary business expenses
- Analyze the deductibility of hobby losses
- Identify the rules for depreciation and amortization deductions
- Differentiate between capital and ordinary income treatment on property transactions
- Identify tax consequences for self-employed retirement plans and IRAs
- Gather the necessary information required to include the claim for a tax credit on an individual income tax return

Topics Discussed

- Fringe benefits
- Retirement plan distributions
- Hobby losses
- Home Offices
- Depreciation and amortization
- Tax Credits
- Gains and losses on property transactions

Acronym
IIT

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

Prerequisite
Knowledge of individual income taxation and Form 1040 preparation

Advanced Preparation
None

Delivery Method
Group Live
Individual Income Taxation: Critical Tax Compliance and Planning Strategies

This course provides participants up-to-date information on critical tax issues, giving them an outstanding foundation in the federal tax arena for individuals. Let us help you sort through the maze of tax compliance and tax planning strategies to make sure you are taking advantage of present opportunities and preparing for the future. It is critical that you ensure your clients receive the most current tax planning and tax-saving strategies for their tax plans. Join us for this face-paced, real-world session and make yourself look like a hero in your client's eyes. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Determine the filing status and interpret the filing requirements for individual taxpayers
- Determine gross income inclusions and exclusions around dividends and interest
- Differentiate the taxability of deferred income, Social Security benefits, and other taxable income
- Apply the specific rules for the deductibility of travel and entertainment expenses as they relate to business or rental transactions in preparing income tax returns
- Recognize Education related expenses and the rules for Health Savings Accounts
- Distinguish between standard and itemized deductions including medical expenses, interest, taxes, charitable contributions, theft losses, and miscellaneous deductions
- Gather the necessary information required to include tax credits on an individual tax return
- Recognize when the Medicare Payroll Tax will impact an individual
- Identify the applicability of the Medicare tax on Net Investment Income

Topics Discussed

- Filing requirements and personal exemptions
- Gross income inclusions, exclusions, and adjustments
- Travel and entertainment
- Standard and itemized deductions
- Tax and tax credits
- 0.9% Medicare Payroll Tax
- 3.8% Net Investment Income Tax
- Income exclusions
- Hot tax planning strategies for individuals and small businesses
- Roth IRA, IRA and retirement plan options

Acronym
IITF

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

Prerequisite
Knowledge of individual income taxation and Form 1040 preparation

Advanced Preparation
None

Delivery Method
Group Live
1040 Tax Return Workshop

Get your tax return training from the industry's best! AICPA's individual tax workshop provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles, and receive a wealth of tax-planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns, and advise clients on new developments and tax-saving ideas for individuals. All key tax return issues are covered during this fast-paced, real-world session. Make sure you are armed with the latest tax guidance as you enter the upcoming tax season! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Apply the latest changes when preparing federal individual income tax returns.
- Recall how to advise individual clients on new developments and tax-saving ideas.

Topics Discussed

- New tax developments
- Dividends, interest, and planning opportunities
- Compensation issues, deferred plans, fringe benefits
- Distributions from IRA's and other qualified plans
- Gross income exclusions
- Passive losses
- Vacation homes, home offices, bad debts
- Travel and entertainment
- Depreciation and amortization
- Gain and loss recognition and basis rules
- Property transactions—capital vs ordinary income
- HSA's, self-employed health insurance and other adjustments to income
- Alternative minimum tax
- Tax credits and estimated taxes
- Continuing impact of the Affordable Care Act on individual taxpayers

Acronym
IITW

Field of Study
Taxation

CPE Credit Hours
16

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

Prerequisite
Knowledge of individual income taxation and Form 1040 preparation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
International Taxation

Get a solid understanding of international tax terminology and regulations that apply to a U.S. entity involved in global operations, or for a foreign entity doing business in the U.S. Whether your organization is contemplating a global move or is already involved in international business, you need to know about the activities that create multijurisdictional tax exposure and the required tax reporting for each relevant jurisdiction. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify basic foreign tax law fundamentals to properly serve clients that require international tax compliance.
- Recognize how to comply with U.S. tax reporting requirements for inbound and outbound transactions and operations.
- Identify how to source income to a foreign jurisdiction.
- Determine the required allocation and apportionment of deductions to foreign sourced income.
- Analyze which foreign taxes are creditable against U.S. taxes.
- Recognize how to report foreign bank accounts and investments in jurisdictions including FATCA rules.
- Identify the U.S. tax reporting requirements for foreign affiliates.
- Recognize how to structure transactions and/or business operations of foreign-based service businesses entering the United States.
- Evaluate the effect of treaties on the taxation of your client’s foreign based income activities.

Topics Discussed

- Export income
- Receipts in foreign currency
- Allocation and apportionment of deductions
- U.S. foreign tax credit – fundamentals and special rules
- Initiation of foreign operations
- Foreign branches and affiliated companies
- Sale of use of tangible property
- Foreign business operations in the United States
- Foreign business sales of tangible property in the United States
- Foreign business provision of services in the United States
- Exploitation of business assets outside of the United States
- Use of foreign tangible/intangible property in the United States
- U.S. withholding taxes on foreign businesses
Multistate Income Tax

You can conquer the theoretical conundrums and compliance issues caused by the question of whether or not a business has nexus in a particular jurisdiction. Be the one to guide your client skillfully through the maze of multistate corporate tax codes. Rapidly develop a working knowledge of both multistate tax compliance and related planning opportunities. With the rate of change, you can’t afford to be out-of-date with your knowledge of this critical tax area. Course materials will include the latest developments regarding the Wayfair decision.

Learning Objectives

When you complete this course you will be able to:

- Describe the key principles of multistate taxation.
- Identify the implications of establishing nexus in various taxing jurisdictions.
- Analyze client operations and devise strategies that will minimize their client’s overall sales and/or income tax liability.
- Recognize the impact recent judicial rulings in various states on client operations.
- Determine to what extent the state taxation of internet based transactions may impact current and future client activities.

Topics Discussed

- Constitutional limits and P.L. 86-272
- Nexus, UDITPA, MTC
- Calculation of state taxable income
- Filing methods for multistate taxpayers
- Apportionment and allocation
- Multistate income tax planning
- Audit defense strategies
Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes

The barriers to doing business across state lines have significantly decreased in recent years. However, this creates additional issues for taxpayers and their preparers in determining where and when they have nexus in a state which would require them to file either state income tax or sales tax returns. This class will not only help equip you in learning the various ways that states define and enforce nexus but also in how to determine when your company or client has nexus in a state, thus requiring the filing of tax returns. Course materials will include the latest developments regarding the Wayfair decision.

Learning Objectives

When you complete this course you will be able to:

- Recall what questions to ask clients to help them determine if they have nexus for income or sales tax and how to assess the answer.
- Recognize the current tax law issues.
- Identify consulting and planning alternatives for clients.

Topics Discussed

- Understand the history of nexus issues, including court cases and the new “expanded views“ that states are taking
- Learn to examine the operational activities of your clients through the use of checklists and questionnaires to help them determine if they have nexus for income, franchise, and sales taxes and how to assess their nexus.
- Participate in case studies designed to give you the skills you need to determine if a client has nexus for income, franchise and sales tax
- Discuss up-to-the-minute developments in Internet sales and aggressive law changes in certain states to collect sales tax from this group
- Explore planning opportunities to avoid nexus
- Examine whether client affiliates and agents can draw your client into battle with various states
- Discuss the alternatives available once a client has determined that they have nexus in a state
AICPA’s Annual Federal Tax Update

Save time and keep current on the latest tax developments! This comprehensive course covers all legislative, judicial, and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans, and more. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify planning strategies and compliance actions resulting from the latest changes to federal tax statutes, regulations, cases, and rulings.

Topics Discussed

- Return preparation applications
- Strategies for tax savings
- Business entity changes
- The new reality of estate planning
- Income taxation of estates and trusts
- IRS administrative issues, compliance, and new forms
- Court cases settled in the last year that provide tax return guidance
- Position authority
- IRS rulings, procedures and notices for the last year
- New tax return disclosures
Reviewing Pass-Through Tax Returns: What Are You Missing?

Join us as we discuss the common errors practitioners make on pass through tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed and both partnership and S corporation returns will be covered. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives

When you complete this course you will be able to:

- Identify common mistakes made on partnership and S corporation tax returns.
- Determine strategies to avoid making mistakes on partnership and S corporation tax returns.

Topics Discussed

Common errors made involving the following tax forms:

- Understand Form 1120S
- Form 1065
- Schedules K and K-1
- Schedules M-1 and M-2
- Form 4562
- Form 4797
- And More!
Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, & LLCs

Solid tax planning strategies are essential for your corporate and small business clients. Join us as we explore state-of-the-art planning ideas and tax-saving strategies to keep more of your client's money in their pockets. We'll answer the tough questions and show you what strategies are best for your clients as a result of the most recent tax reform. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify important tax considerations for the small business at each stage of its life.
- Differentiate entity type options available for small businesses.
- Select an appropriate strategy for compliance with the Affordable Care Act employer provisions.
- Differentiate the various ways in which LLC owners may be subject to self-employment taxes.
- Choose the correct tax treatment for fringe benefits granted to partners and S corporation shareholders.
- Choose the most effective strategy for depreciation of business tangible property.
- Identify opportunities for timing of section 1231 losses.
- Compare tax impacts of various methods of leaving a partnership.
- Recognize tax issues involved in the exit of a shareholder from a corporation.
- Select among ways to dispose of or liquidate a business in a tax-efficient manner.

Topics Discussed

- Starting a business—the tax life of a business
- Selecting a business entity type
- Retirement Plan Options
- Complying with the Affordable Care Act
- Compensation of owners—hiring family members
- Reasonable Compensation
- Tangible property regulations
- Managing section 1231 losses
- Transactions with owners
- Buy-Sell and Noncompete agreements
-Exiting the business—special exit techniques
Taxation of Individuals Living Abroad and Foreign Nationals Living in the U.S.

Advocate for your clients who live abroad and protect their assets from excessive taxation. As your clients become increasingly global in their employment, investment, and retirement opportunities, their tax exposure becomes more complex, placing expectations on you to guide them through the multinational tax matrix. Learn about the tax issues facing U.S. citizens living overseas and foreign nations living in the United States. Explore tax issues related to cross-border employment, business, and investment activities and discover new strategies to minimize the potential for double taxation by two or more countries. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify ways to advise current and prospective clients on the tax issues they may confront when living a global lifestyle.
- Determine residency status.
- Determine what sources of income are included and not included in taxable income.
- Recognize effectively connected income (ECI) and how it impacts the taxation of nonresident aliens.
- Identify tax issues with taxation of dual-status individuals.
- Identify structuring alternatives between the home and host country for an expatriate assignment.
- Determine Section 911 exclusions.

Topics Discussed

- Foreign nationals
- Requirement for foreign nationals to file U.S. individual income tax return
- Concept of world-wide income and interaction with foreign tax credits
- FDAP (fixed, determinable, annual, periodical income), effectively connected income, and sourcing rules
- Withholding rules, engagement in trade or business, and real property interest of foreign investors in the U.S.
- Tax effects of tax treaties
- U.S. citizens
- Issues facing U.S. citizens living overseas (expatriates) including earned income and housing exclusion, sourcing of income, deductions, credits, and tax withholding
- Tax planning opportunities and filing requirements facing U.S. expatriates
- Responsibility for reporting existence of foreign financial assets
Advanced Income Tax Accounting — Tax Staff Essentials

Understand the increasingly complex rules governing income tax accounting and learn how to address them through active scenarios and practical exercises. Discover specifics you can use to apply ASC 740 (formerly SFAS No. 109 and FIN 48) and the impact that IFRS has had on accounting for income taxes and the impact of dealing with other accounting standards in conjunction with ASC 740. This course incorporates updates from Tax Cuts and Jobs Act (TCJA).

Learning Objectives

When you complete this course you will be able to:

- Apply the complex rules of ASC 740 to new and challenging situations
- Identify the similarities and differences between U.S. GAAP and IFRS with deferred tax implications
- Apply ASC 740 to state and local income tax complexities
- Determine the applicable tax rate for complex situations
- Schedule temporary differences in various complex situations
- Apply ASC 740 to changes in tax laws or rates, accounting methods, tax status, and interim periods
- Apply ASC 740 to ASC 805, Business Combinations, and ASC 810, and noncontrolling Interests in Consolidated Financial Statements
- Apply intraperiod tax allocation with a five-step approach for more complex situations
- Apply ASC 740 to stock-based compensation issues
- Compute the valuation allowance considering items that reduce the need for an allowance

Topics Discussed

- ASC 740
- Comparison of ASC 740 to IAS 12
- Intra-period tax allocation
- Business combinations

Acronym: TSE.ADVTA
Field of Study: Taxation
CPE Credit Hours: 8
Knowledge Level: Advanced
Intended Audience: CPA firm auditors or tax managers, and partners and experienced accountants in industry who are involved in financial reporting for income taxes
Prerequisite: Experience in financial reporting and basic knowledge of ASC 740
Advanced Preparation: None
Delivery Method: Group Live, Self-Study On-Demand

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Accounting Methods and Periods —
Tax Staff Essentials

This course provides participants with an overview of the various factors considered for the determination of the proper accounting method (such as cash, accrual) and provides detailed examples of court rulings and client examples (for specific industries) involving each.

Then, the course discusses accounting periods, and considerations for changes in the accounting period of an entity. Lastly, there is a case study and example tax forms to highlight how to identify which IRS Revenue Procedures are applicable to a given client situation, as well as how and when to prepare the Form 3115. This course incorporates impacts from the Tax Cuts and Jobs Act.

Learning Objectives

When you complete this course you will be able to:

- Recognize when the use of the cash method is appropriate, and how the Tax Cuts and Jobs Act impacts this method.
- Understand and apply the basic rules for a change in accounting method.
- Choose a proper accounting period under the federal tax rules
- Identify which IRS Revenue Procedure(s) provides the guidance for a given scenario for a taxpayer to change their accounting method with the IRS.
- Prepare the Federal Form 3115 – Application for Change in Accounting Method and understand how and when this form should be filed by the taxpayer.

Topics Discussed

- What constitutes a method
- Cash versus accrual
- Automatic changes
- Changes needing permission
- When and how to change a method
- How to account for the change in method
Advanced Taxation LLCs & Partnerships — Tax Staff Essentials

What works best for your client? Learn the pros and cons of the LLC, General Partnership, Limited Partnership, and Limited Liability Partnership by focusing on planning and potential tax traps. A review of distinct advantages of these entities is coupled with an examination of the risk members and partners face if they do not have a solid tax plan to minimize their exposure. In addition, we will explore some of the more intricate rules and regulations of these entities so you can move your working knowledge of partnership and LLC taxation beyond the basics. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Allocate income, gain, loss, and deduction among partner/members to reflect their agreed-upon interests properly in partnership or LLC economic activities.
- Assess the risks taken by investors with respect to their investment in a partnership or LLC and allocate the entity's liabilities accordingly.
- Determine the consequences of selling a partnership or LLC interest.
- Calculate the basis of partnership or LLC following distributions of multiple properties.
- Plan for the effects of a distribution of multiple properties.
- Make elections to protect partners and LLC members from unwelcome future consequences arising from current distributions, sales, and/or transfers of interests in the partnership.

Topics Discussed

- Allocation of partnership and LLC income under Section 704(b)
- Allocations with respect to contributed property
- Allocation of partnership recourse liabilities under Section 752
- Allocation of partnership nonrecourse liabilities and related deductions under Sections 752 and 704(b)
- Advanced distribution rules
- Adjustments to the basis of partnership/LLC assets
- Sale of an interest in a partnership or LLC
Advanced Tax Planning S Corporations — Tax Staff Essentials

The tax practitioner needs to understand the intricacies of the ever-popular S Corporation form of doing business. One must consider the tax affect various types of S Corporation distributions will have on its Shareholders. Successful winning strategies related to complex S Corporation transactions are examined. Protect your shareholder/clients with careful compensation planning and advanced planning for liquidations and redemptions of shareholder stock. Explore the advantages of using Qualified Subchapter S Subsidiaries to help you minimize your client’s tax bill.

Learning Objectives

When you complete this course you will be able to:

- Apply the rules related to acquisitions and liquidations of S Corporations.
- Recall the uses of trusts as S Corporation shareholders.
- Recognize and apply the complex rules of basis and distributions.
- Recall key points related to the use of redemptions in S Corporations.

Topics Discussed

- S Corporation current developments: tax planning impact
- Compensation planning
- Basis in S Corporation stock
- Distributions
- Use of qualified subchapter S subsidiaries
- Liquidations, reorganizations, and redemptions
- Estate planning and use of trusts
Capitalized Costs and Depreciation — Tax Staff Essentials

Gain a comprehensive and practical understanding of the various complex tax laws dealing with property transactions from acquisition to disposition. This course provides analysis of the rules dealing with depreciation, amortization, like-kind exchanges, involuntary conversions, and sale of property. It also covers important property-related timing issues and planning opportunities that can lead to significant tax savings for C Corporations and S Corporations. This course incorporates impacts from the Tax Cuts and Jobs Act.

Learning Objectives

When you complete this course you will be able to:

- Calculate the initial tax basis and adjusted tax basis of business property
- Determine the tax basis of self-constructed assets
- Distinguish between deductible repairs and capitalized improvements under new tax provisions
- Classify expenditures for tax purposes properly
- Apply recent changes in the tax rules to classification of expenditures and tax result
- Recognize deduction recognition issues related to amortization
- Understand the fundamentals of the MACRS system of depreciation/ cost recovery
- Recognize eligibility for immediate §179 expensing

Topics Discussed

- Capital improvements and repair
- Adjusted tax basis
- Transfers of Property for an Ownership Interest
- Salary and Self Employment Tax Issues
- Depreciation methods
- IRS tables
- Allocations in Flow-through Entities
- Tax Effects of S Corporation and Partnership Distributions

Acronym: TSE.CCD
Field of Study: Taxation
CPE Credit Hours: 6
Knowledge Level: Basic
Intended Audience: Public accounting staff and senior associates, tax professionals in company finance or tax departments
Prerequisite: None
Advanced Preparation: None
Delivery Method: Group Live, Self-Study On Demand, Video Webcast
Choice and Formation of Entity —
Tax Staff Essentials

This course will arm the participant with clarity about alternatives regarding choice of entity. Participants will be empowered to have more focused discussions with their clients and to offer recommendations to those clients who own businesses or are planning to do so.

Learning Objectives

When you complete this course you will be able to:

- Understand the types of business entities and the tax advantages and disadvantages of each
- Identify circumstances that warrant converting from S to C Corporation and gain a basic understanding of how to make the conversion
- Interpret tax issues related to the formation of a corporation
- Evaluate other considerations regarding different entities and the impact on the business owner

Topics Discussed

- Types of entities
- Formation and elections
- Start-up and organization costs
- Advantages and disadvantages comparison
Effective Business Communications —
Tax Staff Essentials

This two-part CPE course addresses Business Communication and Business Writing, with an emphasis on effective communications in the firm setting.

Part I covers aspects of leadership as it relates to work teams and group development. It examines communication skills and discusses the importance of effective communications. A leader’s ability to communicate, greatly reduces misunderstandings in the workplace, and significantly improves project management.

Part II covers the use of positive language and its importance as a communication tool. Using appropriate word choices will make you a more effective manager and communicator. This course can help you avoid misunderstandings that may cause significant financial and emotional loses to a firm. It will help you to avoid vague answers that can cause numerical errors, inaccurate financial data, hurt feelings, and tension within an office environment.

Learning Objectives

When you complete this course you will be able to:

- Discuss the common types of difficult communication patterns found in the workplace, and how to cope with these situations.
- Identify and cope more effectively with hostile communication patterns that may occur in the workplace.
- Recognize the communication patterns that occur before and during the formations of teams.
- Explain the role of conflict in work teams, and approaches for dealing with the conflict.
- Explain communication issues a leader must consider before beginning discussions with a group.
- Eliminate wordiness, redundancy, and obscure language from your writing,
- Produce written communications that are positive, confident, clear and concise.
- Structure, design, and page layout options to construct documents that are accessible and well organized.
- Explain five techniques to make your language more positive and professional.
- Recognize the importance of descriptive language.
- Understand how using certain words can help you avoid misinterpretation and misunderstandings.

Topics Discussed

- Communication and work teams
- Communication for leaders
- Difficult communication
- The power of professional language in business writing

Acronym
TSE.EBC

Field of Study
Social Environment of Business and Communications

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
CPAs, financial advisors, attorneys, partners, managers, and staff at all levels.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Estate & Trust Primer — Tax Staff Essentials

Protect your clients’ assets and shield their estates from increased taxation brought about by the changing tax code. This CPE course will help you to understand the tax obligations of trusts and estates and how these obligations affect beneficiaries. The course, which has been updated for the Tax Cuts and Jobs Act (TCJA), provides exercises and examples that reflect the calculation and allocation of taxable income and its presentation on the appropriate forms. You will also learn how to prepare federal Form 1041 and the accompanying schedules.

Learning Objectives

When you complete this course you will be able to:

- Apply the concepts of federal income taxation of estates and trusts.
- Calculate the gross income of trusts and estates.
- Describe which deductions and credits are allowed for estates and trusts.
- Define distributable net income and understand its significance.

Topics Discussed

- How trusts and estates are taxed under the internal revenue code
- What is a trust, a simple trust and a complex trust
- How the income of a trust or estate is defined for tax purposes
- What the ordinary deductions are and what credits are allowed
- How the deduction for distributions to beneficiaries are determined
- How trust and estate beneficiaries are taxed
- What a “grantor trust” is and how it is taxed
- How Form 1041 is prepared

Acronym
TSE.ETP

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
CPAs, enrolled agents, and financial planners with basic knowledge of federal income tax concepts, and an interest in Income Taxation of Estates and Trusts and preparing Form 1041.

Prerequisite
Basic knowledge of individual income taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Form 990: Mastering Its Unique Characteristics — Tax Staff Essentials

Explore the tax information and inherent not-for-profit organization issues to be mastered in properly preparing the current Form 990. This course covers the numerous reporting demands the 990 imposes, including how to respond to the Form’s demands for narrative answers. Participants will gain an understanding of the tax and practical points essential to appropriate completion of the Form 990 and be guided on advising exempt clients on the Form’s complexities and diverse demands.

Learning Objectives

When you complete this course you will be able to:

- Recognize and apply the following unique-to-Form 990 definitions: who is a “manager” required to be disclosed upon Part VII-A of the Core Form; required elements of manager’s compensation to be disclosed; and when third party entities are “related organizations” (necessary both for Part VII-A compensation reporting and for Schedule R).
- Recognize the detail sought by the IRS in reporting on both program service accomplishments and changes in operations in Part III of the Core Form.
- Appreciate the unique terminology employed in the Core Form’s key “Governance” Part (VI).
- Appreciate 990 definitions and tax conventions employed in reporting on all aspects of financial statements (Parts VIII, IX, and X).
- Recognize the importance of making accurate and expansive disclosures via Schedule O relating to six priority governance inquiries made in Part VI.
- Prepare for the “most common” Schedules that typically apply to 990 filers: identification of public charity status (Schedule A); reporting on donors (Schedule B); financial statement line items and asset sensitivities (Schedule D); reporting on fundraising events, gambling, and use of professional fundraisers (Schedule G); grant-making (Schedule I); and capture of property (“non-cash”) contributions (Schedule M).
- Note the premises by which Schedule L is triggered.

Topics Discussed

- Primacy of the Form 990 as a “one size fits all” reporting mechanism
- Form 990 preparation sequencing and data gathering; and keys to getting Form 990 preparation right the first time
- Addressing presence of “related organizations”
- Identification of managers and measurements of their compensation
- 990 versus books-and-records financial statement detail
- Disclosures of governance inputs and Boards’ employ of policies
Introduction to Business Acquisitions —
Tax Staff Essentials

This course will help you become a key adviser to your client or employer who is interested in buying or selling a business. It provides the participant with a foundation of knowledge about the most common types of business acquisitions that a business owner may utilize or be a party to during the life of the business. In this course participants will gain a working knowledge sufficient to prepare basic tax models for business acquisitions and obtain data necessary to complete an analysis/comparison and recommendation for a course of action.

Learning Objectives

When you complete this course you will be able to:

- Recognize the basic steps in a business acquisition
- Be acquainted with the team of advisers involved with the transactions
- Understand due diligence procedures and transaction documentation
- Analyze the three principle approaches to valuation of a business
- Identify key buyer groups and the impact of a sale on them
- Structure compensation alternatives for individual buyers and sellers
- Learn how CPAs and other advisors can offer the highest value services to clients

Topics Discussed

- Transaction basics
- Due diligence
- Asset versus stock based transactions
- Transaction terms
- Buyer and seller best practices
- Transaction costs
Intermediate Individual Taxation —
Tax Staff Essentials

Get your tax return training from the industry's best! AICPA's Individual Intermediate Taxation provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles, and receive a wealth of tax-planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns, and advise clients on new developments and tax-saving ideas for individuals. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law. Make sure you are armed with the latest tax guidance as you enter the upcoming tax season!

Learning Objectives

When you complete this course you will be able to:

- Recognize compensation issues and nontaxable employee fringe benefits
- Identify the specific rules that apply under the "passive activity" rules
- Identify and calculate the business deduction for home office expenses and deduction limitations on vacation homes and other ordinary business expenses
- Analyze the deductibility of hobby losses
- Identify the rules for depreciation and amortization deductions
- Differentiate between capital and ordinary income treatment on property transactions
- Identify tax consequences for self-employed retirement plans and IRAs
- Gather the necessary information required to include the claim for a tax credit on an individual income tax return

Topics Discussed

- Fringe benefits
- Retirement plan distributions
- Hobby losses
- Home Offices
- Depreciation and amortization
- Tax Credits

Acronym
TSE.IIT

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

Prerequisite
Knowledge of individual income taxation and Form 1040 preparation

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Self-Study On-Demand
International Taxation — Tax Staff Essentials

Get a solid understanding of international tax terminology and regulations that apply to a U.S. entity involved in global operations, or for a foreign entity doing business in the U.S. Whether your organization is contemplating a global move or is already involved in international business, you need to know about the activities that create multi-jurisdictional tax exposure and the required tax reporting for each relevant jurisdiction. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify basic foreign tax law fundamentals to properly serve clients that require international tax compliance.
- Recognize how to comply with U.S. tax reporting requirements for inbound and outbound transactions and operations.
- Identify how to source income to a foreign jurisdiction.
- Determine the required allocation and apportionment of deductions to foreign sourced income.
- Analyze which foreign taxes are creditable against U.S. taxes.
- Recognize how to report foreign bank accounts and investments in jurisdictions including FATCA rules.
- Identify the U.S. tax reporting requirements for foreign affiliates.
- Recognize how to structure transactions and/or business operations of foreign-based service businesses entering the United States.
- Evaluate the effect of treaties on the taxation of your client's foreign based income activities.

Topics Discussed

- Export income
- Receipts in foreign currency
- Allocation and apportionment of deductions
- U.S. foreign tax credit – fundamentals and special rules
- Initiation of foreign operations
- Foreign branches and affiliated companies
- Sale of use of tangible property
- Foreign business operations in the United States
- Foreign business sales of tangible property in the United States
- Foreign business provision of services in the United States
- Exploitation of business assets outside of the United States
- Use of foreign tangible/intangible property in the United States
- U.S. withholding taxes on foreign businesses
IRS Audits — Tax Staff Essentials

Want to help your client save money and avoid potential trouble with the IRS? This CPE course, which has been updated for the Tax Cuts and Jobs Act (TCJA), explains what may trigger an IRS audit, how to negotiate, settle on appeal, qualify for an IRS collection program and evaluate your client’s best options for dealing with the IRS. You will also learn about IRS audit techniques, how to handle requests and appeal rights so you can represent your clients with confidence.

Learning Objectives

When you complete this course you will be able to:

- Evaluate IRS audit trends and the audit selection process.
- Determine when IRS requests could be challenged.
- Identify the timing, scope, and location of various IRS audits.
- Understand IRS audit techniques and inquiries and appeal rights.
- Manage the information document request process and evaluate the contents of a revenue agent report.

Topics Discussed

- The assessment process
- Audit selection, examination, and the appeals process
- Installment agreements
- Offers in compromise
- Advising delinquent taxpayers
- The IRS collection process for tax liens, levy, seizure, and sale
- Bankruptcy and the effect on tax liabilities
- Practice before the IRS
- Business taxation
- Tax liens levy seizure
- Fund recovery penalty
Income Tax Accounting — Tax Staff Essentials

This course contains the framework of the rules of ASC 740 and how these are manifested in accounting for income taxes, including the statement of financial position classification of deferred tax accounts and disclosures. The course includes case studies of actual scenarios.

Learning Objectives

When you complete this course you will be able to:

- Calculate income tax expense for financial statement purposes
- Identify and classify deferred tax assets and deferred tax liabilities
- Complete a worksheet that provides documentation for the reporting and disclosure requirements and for the preparation of required journal entries
- Account for operating loss carryforwards and tax credit carryforwards
- Compute the valuation allowance with consideration given to items that are allowed to reduce the need for an allowance
- Apply concepts to practical situations

Topics Discussed

- Permanent and timing differences
- Income tax expense
- Effective tax rate
- Current income tax liability
- Deferred income tax assets and liabilities
- Tax basis balance sheet
- Uncertain tax positions
- Tax benefits for carryforwards
- Reporting and disclosure under ASC 740
- ASC 740-20 intraperiod tax allocation

Acronym
TSE.ITA

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Staff and senior associates in public accounting who assist clients with income tax calculations and disclosures

Prerequisite
Basic knowledge of ASC 740

Advanced Preparation
None

Delivery Method
Group Live

Self-Study On-Demand
Individual Tax Fundamentals — Tax Staff Essentials

This course provides participants up-to-date information on critical tax issues, giving them an outstanding foundation in the federal tax arena for individuals. Let us help you sort through the maze of tax compliance and tax planning strategies to make sure you are taking advantage of present opportunities and preparing for the future. It is critical that you ensure your clients receive the most current tax planning and tax-saving strategies for their tax plans. Join us for this face-paced, real-world session and make yourself look like a hero in your client's eyes. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Determine the filing status and interpret the filing requirements for individual taxpayers
- Determine gross income inclusions and exclusions around dividends and interest
- Differentiate the taxability of deferred income, Social Security benefits, and other taxable income
- Apply the specific rules for the deductibility of travel and entertainment expenses as they relate to business or rental transactions in preparing income tax returns
- Recognize Education related expenses and the rules for Health Savings Accounts
- Distinguish between standard and itemized deductions including medical expenses, interest, taxes, charitable contributions, theft losses, and miscellaneous deductions
- Gather the necessary information required to include tax credits on an individual tax return
- Recognize when the Medicare Payroll Tax will impact an individual
- Identify the applicability of the Medicare tax on Net Investment Income

Topics Discussed

- Filing requirements and personal exemptions
- Gross income inclusions, exclusions, and adjustments
- Travel and entertainment
- Standard and itemized deductions
- Tax and tax credits
- 0.9% Medicare Payroll Tax
- 3.8% Net Investment Income Tax
- Income exclusions
- Hot tax planning strategies for individuals and small businesses
- Roth IRA, IRA and retirement plan options

Acronym
TSE.ITF

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

Prerequisite
Knowledge of individual income taxation and Form 1040 preparation

Advanced Preparation
None

Delivery Method
Group Live
Webcast
Self-Study On-Demand
Income Tax Planning — Tax Staff Essentials

Make sure your clients are protecting themselves from higher taxes. Get the latest techniques for building and conserving wealth through proactive tax-planning and investment strategies. Completely updated for tax law changes, this course will bring you up-to-date on the latest strategies which will preserve your clients’ wealth and ensure your role as trusted advisor to your clients! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recall how to increase client wealth by focusing on tax-saving opportunities not considered in the past.
- Apply tax-planning moves in light of new and recent tax developments.
- Recognize ways to protect your client from tax pitfalls.
- Recall anticipated possible tax legislation and determine how to position your clients for financial success.

Topics Discussed

- Impact of Supreme Court’s rejections of Defense of Marriage Act
- New 0.9% and 3.8% Medicare taxes
- Mutual fund tax strategies
- All about Roth IRAs—including strategies for self-employed individuals and estate planners
- The 100% gain exclusion for qualified small business stock
- Personal residence transactions—including short sales and foreclosures
- Reverse mortgages can save taxes on greatly appreciated residences
- Converting personal residences into rentals: tax implications
- Tax-saving ideas for self-employed clients—including ways to reduce SE and FICA taxes, strategies for husband-wife businesses, depreciation breaks and much more
- Tax angles for vacation homes, timeshares, and co-ownership arrangements
- Divorcing clients—tax angles are critically important
- State-of-the-art tax planning for college expenses
- Employer stock options: tax planning moves

Acronym
TSE.ITP

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
CPAs looking for innovative tax planning techniques to help clients fight higher taxes

Prerequisite
Basic knowledge of individual income taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Multistate Income Tax — Tax Staff Essentials

You can conquer the theoretical conundrums and compliance issues caused by the question of whether or not a business has nexus in a particular jurisdiction. Be the one to guide your client skillfully through the maze of multistate corporate tax codes. Rapidly develop a working knowledge of both multistate tax compliance and related planning opportunities. With the rate of change, you can’t afford to be out-of-date with your knowledge of this critical tax area. Course materials will include the latest developments regarding the Wayfair decision.

Learning Objectives

When you complete this course you will be able to:

- Describe the key principles of multistate taxation.
- Identify the implications of establishing nexus in various taxing jurisdictions.
- Analyze client operations and devise strategies that will minimize their client’s overall sales and/or income tax liability.
- Recognize the impact recent judicial rulings in various states on client operations.
- Determine to what extent the state taxation of internet based transactions may impact current and future client activities.

Topics Discussed

- Constitutional limits and P.L. 86-272
- Nexus, UDITPA, MTC
- Calculation of state taxable income
- Filing methods for multistate taxpayers
- Apportionment and allocation
- Multistate income tax planning
- Audit defense strategies
S Corporations: Key Issues, Compliance, and Tax Strategies — Tax Staff Essentials

Get the knowledge you need to speak effectively to new and current clients about how you can make the S Corporation business model work for them. Be prepared to explain the benefits and drawbacks of electing S Corporation status and why more business taxpayers favor the pass-through entity over the C Corporation. Discuss the most misunderstood areas of S Corporations taxation and how businesses and shareholders can use them to their advantage.

Learning Objectives

When you complete this course you will be able to:

- Recall the advantages of electing S Corporation status.
- Identify the requirements to qualify for an S Election.
- Recognize individuals and entities that are eligible to own S Corporation stock.
- Recall how to make a proper S Corporation election.
- Recall how income or loss passes through the S Corporation to the shareholders.
- Recognize the complex rules of distributions.
- Recognize active and passive income and determine material participation.
- Recall key points related to the Section 179 deduction.

Topics Discussed

- S Corporation qualifications
- Election of S Corporation status
- Termination or revocation of S Corporation status
- Pass-through of income and loss items to the shareholder
- Distributions to S Corporation shareholders
- Reporting and filing requirements
- Choice of year-end
- Shareholder basis
Tax Accounting for Inventories — Tax Staff Essentials

This course details methods of valuing inventory, including special rules for dealing with LIFO inventory. Effect of shrinkage and market will also be discussed and participants will learn about proposals to prohibit LCM and subnormal goods methods that include wash-sale goods. This course incorporates impacts from the Tax Cuts and Jobs Act.

Learning Objectives

When you complete this course you will be able to:

- Explain the allowable inventory valuation methods for tax purposes and how to choose the most beneficial in various scenarios
- Estimate the tax value of ending inventory under the chosen method
- Calculate the resulting tax adjustment to book income as applicable

Topics Discussed

- 263A 2.0
- FIFO, LIFO, average
- Lower of cost or market

Acronym
TSE.TAI
Field of Study
Taxation
CPE Credit Hours
2
Knowledge Level
Intermediate
Intended Audience
Tax professionals in public accounting: seniors, supervisors, and managers
Tax professionals within corporate finance or tax departments
Prerequisite
3-5 years of tax experience
Advanced Preparation
None
Delivery Method
Group Live
Self-Study On Demand
Taxation of Corporations — Tax Staff Essentials

This comprehensive course, developed by Sid Kess, is designed to guide practitioners through the numerous concepts and rules applicable to income tax accounting, tax return positions, and disclosures for C Corporations and S Corporations. This course has incorporated changes from the Tax Cuts and Jobs Act (TCJA) passed in December 2017.

Learning Objectives

When you complete this course you will be able to:

- Identify the benefits of forming a corporation
- Apply the rules for transfer of assets and liabilities to a new corporation
- Review the accounting methods available to a corporation
- Understand reasonable compensation issues with respect to a C Corporation and to S Corporation shareholder-employees
- Analyze the best retirement plan recommend for a corporation
- Recognize economic performance, including issues and deduction limitations related to bad debts, rent, tax, and interest expense
- Determine the availability of tax credits and other entitlements related to retirement plans for a corporation

Topics Discussed

- Formation of corporation and Section 1244 stock
- Income: dividends, interest, rentals, capital gains
- Salaries, employee benefits and retirement plans
- Economic performance and other deductions
- Net operating losses
- Personal Service Corporations
- Case studies for tax return preparation

Acronym
TSE.TCC

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Tax professionals in public accounting: seniors, supervisors, and managers

Prerequisite
3-5 years of tax experience

Advanced Preparation
None

Delivery Method
Group Live

Self-Study On-Demand
Tax Fundamentals of LLCs and Partnerships — Tax Staff Essentials

Freshen up your skills in LLC and partnership taxation with a thorough review of the fundamental concepts. This CPE course addresses the tax consequences of the most common transactions engaged in by LLCs and partnerships. You will receive practical guidance on the basic conceptual framework underlying partnership and LLC taxation with an emphasis on explaining the tax consequences most frequently confronted by tax practitioners. Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Recognize the basic differences between the various types of partnerships and LLCs.
- Identify the effects of investor contributions and distributions on their basis in a partnership or LLC interest.
- Determine how partnerships and LLCs opting to be treated as partnerships report their federal taxable income to the IRS and to investors.
- Indicate how investors in partnerships and LLCs report their shares of entity income and loss for tax purposes, and how those shares affect the basis of their investments in the entity.
- Calculate the tax basis of assets transferred to a partnership or limited liability company (LLC) at formation.
- Recognize the tax consequences of a transfer of liabilities to a partnership or LLC in connection with property transfers at formation.
- Identify the required tax year for a partnership or LLC.
- Determine the tax consequences associated with the exchange of an interest in a partnership or LLC for services.
- Distinguish between current and liquidating distributions.
- Determine the basis in the investor's hands of property received as a distribution from a partnership or limited liability company (LLC).
- Calculate the partner's or member's remaining basis in his or her interest following a distribution of cash or property from the partnership or LLC.
- Indicate the effects of liabilities assumed by a partner or LLC member in connection with a property distribution.
- Determine the proper tax treatment of retirement payments to a partner.
- Determine whether payments to a partner will be treated as guaranteed payments, distributive shares, or payments to a third party.
- Identify the tax treatment of payments to a partner in his or her capacity as a third party.
- Recognize the tax treatment, both at the partner and the partnership level, of guaranteed payments to a partner.
Tax Fundamentals of LLCs and Partnerships —
Tax Staff Essentials (continued)

- Calculate the amount of the guaranteed payment when the partner is to receive the lesser of a fixed dollar amount or a fixed percentage of partnership income.
- Indicate the correct treatment of partnership income by a partner for self-employment tax purposes.
- Differentiate the limitations that apply to partners’ or limited liability company (LLC) members’ distributive share of losses from those of a partnership or LLC.
- Identify the treatment of deductions that are denied under different limitation provisions.
- Calculate the basis and amount at risk in a partnership or LLC interest for purposes of those loss limitation rules.
- Distinguish between a passive activity that would be subject to the passive loss rules, and an active activity that would not be subject to passive activity rules.
- Determine whether special allocations called for in a partnership agreement will be allowable under the Section 704(b) regulations, and when they will not be recognized by the IRS.
- Distinguish the difference between “book” allocations required under Section 704(b) and “tax” allocations required under Section 704(c).
- Identify the potential economic consequences to a partner or LLC member of a special allocation.
- Recognize the relationship between partnership and LLC allocations of profit and loss and the allocation of the risks and rewards of entity operations.
- Identify the types of special allocations that are allowed in a family partnership context and those that are not.
- Identify the federal income tax forms that must be filed with the IRS by an average partnership or limited liability company (LLC), and what forms must be sent to the investors.
- Recognize what information should be disclosed on a Schedule K-1 received from a partnership or LLC.
- Determine where each partnership item of income or deduction should be reported on the partnership income tax return.
- Indicate how the information provided on Schedule K-1 can be used to calculate the adjustment to a partner or LLC member’s basis and amount at-risk.

Topics Discussed

- Basic tax structure of partnerships and LLCs
- Electing to be taxed as a partnership: The “check-the-box” rules
- Tax consequences of partnership or LLC formation
- Partnership distributions
- Compensatory payments to partners
- At-risk and passive activity limits
- Profit and loss allocations: general rules and restrictions
- Reporting taxable income for partnerships and LLCs
Tax Planning for Small Businesses — Tax Staff Essentials

Solid tax planning strategies are essential for your corporate and small business clients. Join us as we explore state-of-the-art planning ideas and tax-saving strategies to keep more of your client's money in their pockets. We'll answer the tough questions and show you what strategies are best for your clients as a result of the most recent tax reform. Course materials include the impact of the Tax Cuts and J obs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify important tax considerations for the small business at each stage of its life.
- Differentiate entity type options available for small businesses.
- Calculate the Qualified Business Income deduction under Section 199A.
- Identify the pros and cons choosing an entity type after passage of the Tax Cuts and J obs Act
- Choose the correct tax treatment for fringe benefits granted to partners and S corporation shareholders.
- Choose the most effective strategy for depreciation of business tangible property.
- Compare IRS concerns regarding reasonable compensation for an S corporation owner versus a C corporation owner.
- Apply tax knowledge to help create an efficient and effective estate plan for a client.
- Analyze a client's need for a buy-sell agreement.
- Select a tax accounting method that is appropriate for a particular business.
- Recognize tax issues involved in the exit of a shareholder from a corporation.
- Select among ways to dispose of or liquidate a business in a tax-efficient manner.

Topics Discussed

- Starting a business—the tax life of a business
- Selecting a business entity type
- The Tax Cuts and J obs Act
- Section 199A and the Qualified Business Income deduction
- Accounting Methods
- Compensation of owners—hiring family members
- Reasonable Compensation
- Depreciation, Section 179, and bonus depreciation
- Transactions with owners
- Buy-Sell and Noncompete agreements
- Exiting the business—special exit techniques
Taxation of Property Transactions —
Tax Staff Essentials

Gain a practical understanding of the various complex tax laws dealing with sale, disposal, or exchange of property. This course includes analyses of the rules dealing with like-kind exchanges, and includes involuntary conversions. It also covers important property-related timing issues and planning opportunities that can lead to significant tax savings.

Learning Objectives

When you complete this course you will be able to:

- Apply proper treatment of involuntary conversions.
- Explain the deferral of realized gain or loss on a like-kind property exchange.
- Determine the amount of gain or loss on the sale of property.
- Determine the character of recognized gain or loss on the disposition of business property.
- Implement comprehensive property tax strategies to minimize taxes.

Topics Discussed

- IRC sections 1231, 1245, 1250
- Depreciation recapture
- Capital gains and losses
- Non-recognition transactions

Acronym
TSE.TPT

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Tax staff and senior associates

Prerequisite
Basic knowledge of property transactions and taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Tax Research I — Tax Staff Essentials

Designed to provide you with a working knowledge of the methodology of implementation-based tax research, this CPE course draws on the latest developments in online research. You will learn how to ask the right questions, organize the facts, locate and assess pertinent authority, and clearly communicate research findings.

Learning Objectives

When you complete this course you will be able to:

- Recall the methodology of implementation-based tax research.
- Identify and analyze the pertinent facts and applicable laws to determine a tax result.
- Apply the hierarchy for sources of tax authority in researching a tax question.
- Recall how to execute efficient and meaningful research within tax online services.

Topics Discussed

- Online Tax Research methodology
- Authoritative Tax Hierarchy
- The power of professional language in business writing
- Book/Tax Adjustment documentation
- Tax Return support documentation
Tax Research II — Tax Staff Essentials

Tax questions arise when a unique set of facts is examined in light of general rules of tax law. In many instances, the most important questions are by no means obvious. The more experienced the tax adviser, the easier it is to identify and ask the right questions. However, for the beginner, asking the right question is often the most difficult part of tax research. Designed to help you identify and phrase critical tax questions, this CPE course will help you structure your searches and formulate the questions to make your research more effective.

Learning Objectives

When you complete this course you will be able to:

- Determine the appropriate authority for tax problems.
- Analyze the evidence you gather regarding your client’s tax situation.
- Apply the facts from other cases to reach a conclusion about your client’s case.
- Identify specific ways to communicate your findings to your client.
- Recall the research methodology that is appropriate to tax planning.

Topics Discussed

- The elusive nature of tax questions
- Assessing and applying authority
- External communications
- Research methodology for tax planning comprehensive examples

Acronym
TSE.TR2

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
CPAs in PA or MA; particularly new tax staff (firm or in-house).

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Real Estate Taxation — Tax Staff Essentials

In this course you will learn about several complicated real estate related topics including: passive activity limitations, like kind exchanges, involuntary conversions and Section 1237. Learn about these common problem areas and avoid mistakes in these complicated provisions. Ensure your clients receive the most current tax planning and tax-saving strategies for their tax plans.

Learning Objectives

When you complete this course you will be able to:

• Calculate the limitations on deducting passive activity losses and the at-risk limitations on deducting losses on a current year’s tax return
• Distinguish between a passive activity that would be subject to the passive loss rules, and an active activity that would not be subject to passive activity rules
• Identify which property qualifies for Section 1231 treatment
• Recognize when an involuntary conversion or like-kind exchange may be used to defer tax recognition
• Calculate gains and losses from property transactions
• Identify applicable tax rate on gains from property transactions
• Distinguish between different recapture provisions
• Determine when the rules regarding the subdivision of real estate under IRC Section 1237 apply to a transaction

Topics Discussed

• Passive losses
• At Risk Rules
• Like Kind Exchanges
• Involuntary exchanges
• Expensing vs. Capitalization
• Capital vs. Ordinary Income
Working Paper Documentation — Tax Staff Essentials

Workpapers support the creation of a tax return. Firms must provide proper data for their work, through accurate documentation of the position taken on a return and by providing authoritative support for it. This documentation not only impacts the preparer, but is required by the IRS to complete a proper audit of the return. The Internal Revenue Code requires every taxpayer to keep records and statements necessary for the proper administration of the tax laws.

The accounting records of a taxpayer must include the regular books of account, as well as any working papers that may be necessary to support the entries on the books of account and in the tax return. However, nothing in federal tax law prescribes a specific format for tax return working papers.

This course, which has been updated for the Tax Cuts and Jobs Act (TCJA) of 2017, will help you appropriately and adequately prepare, organize and understand workpapers.

Learning Objectives

When you complete this course you will be able to:

- Learn to interpret document tax return information and correctly organize workpapers.
- Know which workpapers are appropriate for specific tax situations.
- Understand how to prepare an Accrual to Cash Conversion Workpaper.
- Execute efficient and meaningful research within tax online services.

Topics Discussed

- Source of data for tax adjustments from books
- Authority documentation
- Case studies – good and bad workpapers

Acronym: TSE.WPD
Field of Study: Taxation
CPE Credit Hours: 2
Knowledge Level: Basic
Intended Audience: Staff accountants who create workpapers
Prerequisite: None
Advanced Preparation: None
Delivery Method: Group Live, Self-Study On Demand
Annual Tax Update: Individuals and Sole Proprietors

Get ready for the upcoming tax season! This comprehensive course presents what’s new and what has changed in the federal individual income tax arena. It brings you up-to-the-minute guidance on the latest tax legislation, court decisions and IRS pronouncements. Gain practical insights and valuable tax-saving strategies from AICPA’s seasoned tax professionals who know what the new laws, rules, and court rulings can mean for real-world taxpayers. With the ever changing tax laws and their increased complexity, you can’t afford to miss this course! Course materials include the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) tax reform law.

Learning Objectives

When you complete this course you will be able to:

- Identify and recall how to comply with the latest requirements resulting from federal tax statutes, regulations, cases, and rulings.
- Use new planning ideas for individuals and sole proprietors resulting from recent tax changes.

Topics Discussed

- Latest tax legislation, court rulings, and IRS pronouncements related to individuals and sole proprietors
- Practical return preparation tips
- Latest developments for pass-through entities that affect Schedule C and Schedule E
- Tax-saving ideas
- Unique Insights into new planning strategies
- Latest IRS rulings impacting individuals
- Latest developments on estates, gifts, and trusts
- Depreciation and amortization

Acronym
TSUI

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Tax practitioners in public practice and industry that need to stay on top of the latest changes in federal tax law for individuals and sole proprietors

Prerequisite
Familiarity with federal tax issues for individuals

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast

First Offering Date
October 15, 2019
(First offering date guaranteed for all orders placed by 2/1/19)
# Technology

## Certificates and Curricula

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>175</td>
</tr>
<tr>
<td>CSFD</td>
<td>Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>176</td>
</tr>
<tr>
<td>CSADV</td>
<td>Cybersecurity Advisory Services Certificate</td>
<td>177</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series</td>
<td>178</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>179</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>180</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>181</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>182</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>183</td>
</tr>
<tr>
<td>DALP-T1</td>
<td>PowerBI Training Course</td>
<td>184</td>
</tr>
<tr>
<td>RPAFC</td>
<td>Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program</td>
<td>185</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLAU</td>
<td>Blockchain Implications for Audit and Assurance</td>
<td>186</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
<td>187</td>
</tr>
<tr>
<td>BLHC</td>
<td>Blockchain for Healthcare</td>
<td>188</td>
</tr>
<tr>
<td>BLIS</td>
<td>Blockchain for Insurance</td>
<td>189</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
<td>190</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
<td>191</td>
</tr>
<tr>
<td>CITPSG</td>
<td>Information Security Governance</td>
<td>192</td>
</tr>
<tr>
<td>CL4CSAE</td>
<td>Cybersecurity Readiness Assessments</td>
<td>193</td>
</tr>
<tr>
<td>CSAE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
<td>194</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>195</td>
</tr>
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Blockchain Fundamentals for Accounting and Finance Professionals Certificate

The accounting profession will play a significant role in driving the adoption of Blockchain, a world-changing technology. As an accounting and finance professional, you can choose to shape how the adoption comes to life.

The new Blockchain Fundamentals for Accounting and Finance Professionals Certificate offers you the opportunity to build a foundation toward becoming a strategic business partner within your organization and with your clients. Advance your career with this certificate and digital badge and earn 16 hours of CPE credit. Intended to provide real-world literacy on Blockchain and cryptoassets, this CPE course will give you the knowledge needed to anticipate potential benefits and risks of the technology, structure and functionality, and to translate them into relevant business application and value.

During this course, you will learn the characteristics of Blockchain and cryptoassets, identify opportunities and risks, as well as understand high-level technology concepts underpinning Blockchain. Further, the course covers a range of use cases. You will have the opportunity to use a cryptocurrency wallet in a hands-on transaction exercise and be able to verify information written to a block (finance practitioners may not need to design, build, deploy and maintain, but they may need to verify). Finally, you will perform a hands-on hash activity exercise — hash documents or data, then verify it. You will also learn to differentiate between current state vs. future state.

Learning Objectives

When you complete this course you will be able to:

- Recall the foundational constructs behind Blockchain technology and cryptoassets, structure and functionality.
- Recognize the benefits, values and opportunities of Blockchain for your organization.
- Recognize Blockchain risks and challenges as you consider implementing this technology within your organization.
- Recognize regulatory concerns and governance related to Blockchain implementations.
- Recall practical applications and use cases by looking into ledgers, transactions and smart contracts.
- Recognize the current landscape, business applications and financial control considerations associated with Blockchain use.

Topics Discussed

- Blockchain evolution and technology concepts
- Blockchain: Using and securing cryptocurrencies
- Blockchain: Benefits, values and opportunities
- Risks and challenges of blockchain
- Blockchain trends permissioned ledgers and other solutions
- Transactions and smart contracts
- The blockchain landscape
- Blockchain: Process and technical controls

Acronym
BLCF
Field of Study
Information Technology
CPE Credit Hours
16 hours (Self-Study Online), 15 hours (Video Webcast), and 16 hours (Live Session)
Knowledge Level
Basic
Intended Audience
Non-IT finance professionals, CFOs, controllers, management accountants, public accountants, partners, staff, managers and internal auditors
Prerequisite
None
Advanced Preparation
None
Delivery Method
Group Live
Self-Study Online
Video Webcast

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According to CSO, an online resource dedicated to security and risk management, cybercrime damage costs are expected to hit $6 trillion annually by 2021 and cybersecurity spending will exceed $1 trillion from 2017 to 2021. Organizations are under increasing pressure to demonstrate that they are managing threats, and that they have effective processes and controls in place to detect, respond to, mitigate, and recover from cybersecurity events. Cyber-attacks can disrupt businesses, result in financial losses, and destroy an organization's reputation.

This certificate program will cover several cybersecurity topics to help you acquire these skills and gain an understanding of the importance and impact of cybersecurity risks on your organization or firm, including relevant aspects of the AICPA's new cybersecurity risk management reporting framework. This knowledge is indispensable in today's global landscape of persistent and increasing cybercrime.

Learning Objectives

When you complete this course you will be able to:

- Recall key terms related to cybersecurity.
- Recognize the impact of digital transformation on business.
- Recognize the threat landscape and the importance of security to various technologies.
- Recognize how a data breach occurs and the organizational impact.
- Identify which security framework or frameworks would be most appropriate for your organization or client.
- Identify the five functions described in the core of the NIST CSF.
- Recognize the definition and purpose of a cybersecurity risk management program.
- Recognize the importance of the AICPA's cybersecurity description criteria within a cybersecurity risk management program.
- Identify the overall potential opportunities and risks to the organization or client related to cybersecurity.

Topics Discussed

- Cybersecurity terminology and digital transformation
- Attacks and the security mindset
- Data breaches and privacy
- Cybersecurity frameworks including NIST CSF
- Cybersecurity risk management program and the related AICPA's description criteria
- The benefits of investing in cybersecurity
- Cybersecurity service offerings
Cybersecurity Advisory Services Certificate

Cybersecurity threats are escalating, unnerving the boards of directors, managers, investors and other stakeholders of organizations of all sizes—whether public or private. Organizations are under increasing pressure to demonstrate that they are managing threats, and that they have effective processes and controls in place to detect, respond to, mitigate and recover from cybersecurity events.

Cybersecurity yields potential business opportunities for a firm to better serve its clients. As a trusted business advisor, firm practitioners can provide advisory services that help companies spot cybersecurity weaknesses, identify potential risks and offer advice on how to safeguard information and systems. Learn how you can help your clients navigate threats by becoming a trusted business advisor for their organization's cybersecurity risk management programs.

Upon completing the learning, you will be awarded with a certificate in the form of a digital badge to be proudly displayed anywhere on the internet—a personal blog, a social network like LinkedIn, Facebook, Twitter, Mozilla Open Badges, a biographical page on a company website, or an online resume.

Learning Objectives

When you complete this course you will be able to:

- Articulate the nature and types of cybersecurity advisory services that can be performed.
- Identify key considerations of each of those advisory services
- Recognize what one would need to effectively perform advisory services.

Topics Discussed

- Cybersecurity risk management program overview
- Cybersecurity advisory service opportunities
- Cybersecurity examination services versus advisory services
- Cybersecurity frameworks, including the AICPA cybersecurity risk management program reporting framework
- Drivers for cybersecurity advisory needs
- Gap analysis and risk assessment
- Common cybersecurity advisory services, such as SOC for Cybersecurity readiness assessments and penetration testing
- Tools to effectively perform advisory services including qualifications and certifications, backgrounds and expertise, and other resources you would need to market and deliver in a quality manner

Acronym
CSADV

Field of Study
Information Technology

CPE Credit Hours
15.5 hours (Self-Study Online), 16 hours (Video Webcast), and 16 hours (Live Session)

Knowledge Level
Basic

Intended Audience

- Practitioners who are interested in providing cybersecurity advisory services and want to build their competencies in and understanding of these types of services. Likely participants may already have SOC for service organizations practices and are looking to expand into cybersecurity. Participants must have either IT expertise or access to IT professionals who possess the skills to perform this work.
- CPAs in public accounting firms who are providing non-consulting and advisory services for clients of the firms (e.g. tax or A&A services) and need to be able to intelligently convey the value of a cybersecurity risk management program to their clients (to then hand off to the cybersecurity specialist within the firm).
- Management accountants and internal auditors who want to understand the types of services available to their organizations related to the management of cybersecurity risks

Prerequisite
None

Advanced Preparation
Assumed knowledge of the Trust Services Criteria and the Cybersecurity Description Criteria

Delivery Method
Group Live
Self-Study Online
Video Webcast

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Web traffic, customer behavior, the supply chain — and that’s just for starters. The exponential growth in data collection may leave you wondering how to manage it all and make use of its full potential.

When you can distill vast amounts of information into actionable insights, you’re on your way to becoming a data-driven business leader.

Our webcast-based certificate empowers you to enable everyone within your organization to use data — and to maintain a strategic advantage over competitors in the modern business environment.

This interactive learning program will give you the tools and insights to build and implement data-driven strategies within your organization.

Upon completion, you will receive a digital badge. Proudly display it anywhere on the internet — a personal blog, a social site such as LinkedIn, Facebook or Twitter, Open Badges, a bio page on a company website or your email signature.

Learning Objectives

When you complete this course you will be able to:

- Understand how a data strategy will affect your executive team, technology, people and processes, as well as what new capabilities you need to grow your data-driven strategy.
- Identify the key change management considerations to be successful through this transformation.
- Explain practical approaches to empowering your team to be data-driven and proactive rather than reactive. A market-focused, proactive approach encourages innovation throughout the organization.
- Understand the common challenges of becoming a data-driven organization, including getting executive leadership buy-in, preparing for data overload, ensuring data quality, handling common talent concerns and acting on the insights from your analysis.
Data Analysis Fundamentals Certificate

This certificate is part of the Data Analyst Certificates Bundle—a comprehensive five-part program that provides training and practical guidance on the topic of data analytics.

The Data Analysis Fundamentals Certificate begins with a foundational understanding of the need of transformational assets within an organization and explains the importance of intelligent data management and corresponding analytics practice.

This certificate program aims to provide you with the knowledge on the different job roles involved in the analytics practice and the most commonly encountered technologies in today's data ecosystem. It will cover concepts behind the most common types of data you will need to be prepared to analyze, as well as help you explore the factors impacting data practice. This certificate program will also explain why intelligent data management and a corresponding analytics practice is critical for the success of both the organization and the professional.

Digital Badge: On completion of this certificate you will receive a digital badge to share with your online professional network, which is available as a downloadable PDF certificate suitable for printing and framing.

Learning Objectives

When you complete this course you will be able to:

- Determine how the digital transformation and disruption landscape create a competitive advantage across the enterprise.
- Identify the organizational ecosystem needed for becoming a data-driven organization.
- Analyze the life cycle of data and its implications for data-driven decision making.
- Compare common problems and risks associated with becoming a data-driven business.
- Differentiate between data analysis tools.
- Identify requirements for data-driven projects.

Topics Discussed

- The business impacts and disruptive potential of organizational data
- Basic concepts behind different types of data and how they're used
- The job roles and duties associated with data analytics
- The life cycle of organizational data and how to manage it
- A vocabulary for evaluating and communicating in data practice
- Exposure to and demonstrations of tools used for managing and analyzing data
- Common obstacles and hurdles to effectively leveraging data in an organization
- How to tie data to business requirements and build business cases

Acronym
DALP-S1
Field of Study
Specialized Knowledge
CPE Credit Hours
10
Knowledge Level
Basic
Intended Audience
Accounting and finance professionals, especially those interested in learning and applying data analysis techniques to help their organizations' make informed, data-driven business decisions.
Prerequisite
None
Advanced Preparation
None
Delivery Method
Self-Study Online
The Application of Data Analysis Essentials Certificate offers hands-on experience regarding how to analyze data and calculate fundamental aspects of your data sets. This certificate program provides the core concepts and definitions of data analytics, which explain the anatomy of data as a medium, and provides fundamental statistical analysis techniques for beginning to glean useful information from data.

First, you will learn the different types of variables that make up a data set and perform meaningful calculations on data to discover and explore relationships that yield insights: central tendency, variability, probability, and distribution. Then we will delve into recognizing these qualities in their different forms and how to utilize them in practical business situations. This program offers straightforward exercises to help you practice and immediately apply what you've learned. You will also get exposure to and practice with useful concepts such as quartiles, variance, and standard deviation.

Finally, you will be introduced to one of the most powerful tools available for analyzing data: the open-source "R" platform. You will be guided through an actual use case for analyzing data using R and complete your learning by seeing how the statistical concepts you've just learned can be applied in a real-world example. By completing this certificate, you will have a solid grasp of core statistical techniques underpinning an analytics practice and hands-on-practice using them.

* CPE credit is not awarded for time spent on learning labs, and completing the learning labs is not a requirement for earning the certificate.

Digital Badge: On completion of this certificate you will receive a digital badge to share with your online professional network, which is available as a downloadable PDF certificate suitable for printing and framing.

Learning Objectives

When you complete this course you will be able to:

- Determine and classify variables.
- Calculate meaningful statistics, including central tendency, measurement and variability, basic probability, conditional probability, advanced probabilities, discrete distributions, and continuous distributions.
- Analyze statistics and distributions in R case study.
- Analyze fraud-detection case study.

Topics Discussed

- The nature and types of different variables in data sets and how to use them
- Fundamental statistical concepts for working with data
- Characteristics of data that can be used for conducting analysis
- Basic calculations for analyzing and discovering useful insights from data sets
- How to understand and calculate probability from a data set
- Different types of distribution and how they can be used
- Guided exposure to the open-source R platform and its analytics capabilities
- A practical case study exploring how statistical analysis can be used in a common fraud-detection scenario
- Examples and practice exercises throughout the program to reinforce what you learn
Data Analytics Modeling Certificate

Through this certificate, you will expand your ability to work with structured and unstructured data to drive a successful analytics practice. To start, you will learn to define clear business outcomes for your analytics practice to ensure your efforts align with your organization's strategic direction and create value. Next, you will learn data profiling and data cleansing techniques to maintain data quality throughout the data life cycle. You'll practice ETL (extract, transform, load) techniques and work with different data models and analytics tools. Finally, you will learn how to institute sophisticated tools for managing an ongoing enterprise data practice, including tools for data warehousing, managing the data life cycle, and working with structured and unstructured data.

This is an interactive learning program that includes bonus hands-on learning labs that will expose you to the tools needed to implement an analytics practice in a practical way and that will equip you to deploy those tools as needed within your organization. You will practice using various technologies for preparing, analyzing, and managing data sets in the real world.

*CPE credit is not awarded for time spent on learning labs and completing the learning labs is not a requirement for earning the certificate.

Digital Badge: On completion of this certificate you will receive a digital badge to share with your online professional network, which is available as a downloadable PDF certificate suitable for printing and framing.

Learning Objectives

When you complete this course you will be able to:

- Identify opportunities, processes, and necessary data for solving analytical problems.
- Apply data profiling and data cleansing techniques to available data.
- Use data preparation and enrichment tools.
- Use ETL (extract, transform, load) tools.
- Compare data warehousing techniques.
- Use data warehousing and data management tools.
- Align the outcomes of your data analytics practice with your organization's strategic direction and create value.

Topics Discussed

- Defining value and tying analytics to value-driven business cases
- Understanding the characteristics of data and how they can be leveraged to gather insights from information
- Identifying project constructs for data analytics
- Identifying different types of data with which analysts will be expected to interact
- Profiling data for accurate analysis initiatives
- Understanding tool capabilities for working with data
- Cleansing data with appropriate tools to increases analytics accuracy
- Managing data quality and integrity
- Extracting, transforming, and loading data
- Implementing a data warehouse
- Managing the data life cycle
- Creating and using different types of data models
- Tools for working with both structured and unstructured data
Forecasting and Predictive Analytics Certificate

The Forecasting and predictive Analytics Certificate will teach you fundamental techniques used for predictive analytics: regression, classification, clustering, optimization, and simulation. Beginning with basic models for revealing and establishing relationships, you will learn to apply increasingly sophisticated modeling techniques for practical data analysis. You will also learn to model commonly encountered problems, determine the fit and usefulness for prediction of your models, and apply the models to typical business problems.

As you develop your understanding of applied predictive analytics, you'll learn how to perform basic forecasting using time-based data to predict future values from a model. You will also learn how to model and calculate scenarios based on distance and space. You will get practice with classification, including naïve Bayesian classification; create basic decision trees; and use various techniques for clustering and linear optimization to solve common business problems; as well as learn techniques for assessing the effectiveness of your solutions.

This is an interactive learning program that includes bonus hands-on learning labs that will expose you to the tools needed to implement an analytics practice in a practical way and that will equip you to deploy those tools as needed within your organization. You will practice using various technologies for preparing, analyzing, and managing data sets in the real world.

*CPE credit is not awarded for time spent on learning labs and completing the learning labs is not a requirement for earning the certificate.

Digital Badge: On completion of this certificate you will receive a digital badge to share with your online professional network, which is available as a downloadable PDF certificate suitable for printing and framing.

Learning Objectives

When you complete this course you will be able to:

- Identify the different techniques of predictive analytics: regression, classification, clustering, optimization, and simulation.
- Calculate varying types of regressions using R and Excel.
- Apply classification and clustering algorithms.
- Apply business process optimization to problems by identifying goals and constraints.
- Analyze the various probabilities of outcomes by applying Monte Carlo simulation.
- Calculate performance of predictive analytic algorithms.

Topics Discussed

- Predictive analytics techniques
- Forecasting with data models
- Finding relationships in data
- Bivariate and multivariate linear regression
- KNN classification
- Clustering
- Decision trees
- Training models
The Data Visualization Certificate will guide you through every major facet of one of the most important areas of your data practice — data visualization. Building from underlying technology, architecture, and analysis considerations, you will learn how to translate data into meaningful information, visualize the information, and communicate findings and lessons.

You will learn fundamental types of visualization techniques such as charts and graphs and explore a sampling of the most common reporting tools for producing meaningful visualizations. You will continue by developing an understanding of business intelligence (BI) — the overall architecture by which organizational data can be managed and understood. Additionally, you will examine the various components and technologies that make up effective BI and understand how they fit within the larger business.

Finally, you will be guided through fundamental design principles and communication concepts behind effective dashboards and reports and how to present findings from data to other business stakeholders. This certificate ensures that your data analysis skills are demonstrated effectively so the leaders of your organization understand your strategic value.

This is an interactive learning program that includes bonus hands-on learning labs that will expose you to the tools needed to implement an analytics practice in a practical way and that will equip you to deploy those tools as needed within your organization. You will practice using various technologies for preparing, analyzing, and managing data sets in the real world.

* CPE credit is not awarded for time spent on learning labs, and completing the learning labs is not a requirement for earning the certificate.

Digital Badge: On completion of this certificate you will receive a digital badge to share with your online professional network, which is available as a downloadable PDF certificate suitable for printing and framing.

**Learning Objectives**

When you complete this course you will be able to:

- Formulate a data story with visualizations.
- Identify key stakeholder perspectives.
- Determine organizational data needs.
- Differentiate between common BI frameworks.
- Use visualization tools to share data stories across the organization.
- Recall visualization best practices.

**Topics Discussed**

- Communicating insights from data
- Making decisions from data
- Ways to visualize data
- Design principles for visualizing data
- Setting up business intelligence in organizations
- Components of BI platforms
- How underlying data architecture affects reporting and predictive analytics techniques
PowerBI Training Course

Excel is the #1 data analysis tool for accountants, yet most accountants don’t even know the basics of Excel data analysis functions and tools. Many accountants may have learned to analyze data using PivotTables but quickly realized that there are many weaknesses with PivotTables, leading to complex calculations for simple tasks.

After much needed development, Microsoft released Power Pivot in 2010. It is a new data analytic tool that removed the weaknesses of PivotTables. This single product took Excel from a low-end data analytic tool to one of the most sophisticated and comprehensive tools. Since 2010, Microsoft has continued their development of end-user data analytic tools. This entire suite of products is called PowerBI.

In this course we will provide an overview of the exciting PowerBI tools and discuss Microsoft’s PowerBI strategy. We will begin by explaining the challenges many accountants face when analyzing data in Excel. You will learn how each PowerBI tool reduces the challenges and improves your data analytic skills. Through detailed examples, you will gain a comprehensive understanding of when and why to use each tool.

Learning Objectives

When you complete this course you will be able to:

- Understand how the PowerBI tools can help with your data analysis needs.
- Identify when and why to use each PowerBI tool.
- Understand how each PowerBI tool will meet your organization’s strategy.

Topics Discussed

- Introduction to Data Analytics and Microsoft PowerBI Tools
- Get Started with the Right Data
- Introduction to Data Analysis in Excel
- Improve Data Analysis with DAX Measures
- Power Pivot for Advanced Data Analysis
- Fundamentals of Power Query
- Fundamentals of the PowerBI Desktop App
- Fundamentals of the PowerBI Dashboards
Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program

This three-part certificate program focuses on robotic process automation (RPA) benefits and how the use of software robots can help your business or clients become more competitive and agile. You will gain an understanding of the risks, opportunities and organizational impact of automation while learning the decision criteria and key considerations needed to build a business case and run a successful proof-of-concept. We will also explore the steps and governance needed to implement or advise clients on how to implement RPA successfully.

When you complete this three-part webcast series, you will be awarded with a certificate in the form of a digital badge to be proudly displayed anywhere on the internet—a personal blog, a social network like LinkedIn, Facebook, Twitter, Mozilla Open Badges, a biographical page on a company website or an online resume.

Learning Objectives

When you complete this course you will be able to:

- Recognize what RPA is and its business value on accounting and finance functions.
- Identify the opportunities and use cases for automation.
- Recognize the decision criteria needed to build a business case.
- Recognize key risks and challenges that need to be addressed before implementing RPA.
- Recognize the governance and controls considerations for addressing automation risks.
- Recognize the key components to implementing RPA.
- Recognize the accounting, finance and operational process implications of RPA.
- Recognize audit implications associated with RPA.
- Recognize future trends of automation.

Topics Discussed

- What RPA is and the business value of RPA
- RPA applications & use cases that make the most sense
- Decision criteria and steps needed to build a business case
- Considerations, risks and challenges to implementing RPA
- Governance and controls considerations for a digital workforce
- Accounting, finance and organizational impact of RPA
- How RPA might affect an audit
- Future of RPA and automation trends, with a focus on intelligent process automation (IPA)

Acronym
RPAFC

Field of Study
Information Technology

CPE Credit Hours
15 hours (Self-Study Online),
13 hours (Video Webcast),
and 16 hours (Live Session)

Knowledge Level
Basic

Intended Audience
Non-IT finance professionals,
CFOs, controllers,
management accountants,
public accountants, partners,
staff and managers

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast

First Offering Date
January 2019
Blockchain Implications for Audit and Assurance

This CPE course provides accountants and auditors across the globe with an understanding of the leading practices for providing audit and assurance services to entities using blockchain technology. You will attain the broad relevant knowledge necessary to conduct audit and assurance services, as well as understand and how your role and responsibilities as a CPA may evolve in the future.

Learning Objectives

When you complete this course you will be able to:

- Get a foundational understanding of Blockchain.
- Incorporate Blockchain application within their organizations.
- Become a responsible business partner by recognizing Blockchain Implications and how its application and uses can benefit the client's business.
- Determine if there's interest in exploring Blockchain as a specialization, individually or as a firm.
- Standout with a digital badge as someone who is committed to your clients new emerging technology needs.
- Add value to your organization, create opportunities for career growth and earn CPE credit.

Topics Discussed

- Impacts of blockchain technology on audit and assurance services
- Audit considerations associated with digital assets on the financial statements auditor's lens – fundamentals of blockchain technology
- Data reliability, integrity, and security of blockchain technology
- Risk assessments of blockchain technology
- Audit evidence and assertions associated with blockchain technology
- The future role of CPAs and the impact due to blockchain technology
Blockchain for Financial Services

How will blockchain affect the financial service industry? An overview of the basic concepts behind blockchain technology, this CPE course will assist you in determining the potential use of blockchain on varying types of financial services companies, including:

- Global commercial banking
- International banking
- Investment banking
- Traditional brokerage
- Payment processing

The entire course is full of discussion questions to help you think through the impact blockchain may have on the financial sector. Get the knowledge you need, so you can prepare your organization or firm for this new technology.

Learning Objectives

When you complete this course you will be able to:

- Identify the potential impact of blockchain technology.
- Recall the basics of blockchain.
- Identify the opportunities in the financial sector.
- Determine the roles of exchanges and central banks.
- Compare the different regulatory and compliance impacts on blockchain.
- Identify the problems, hurdles and challenges to blockchain adoption.

Topics Discussed

- Brief overview of the basic concepts behind blockchain technology
- The future of banking and finance as it relates to blockchain
- Current regulatory landscape
- Preparing your organization or firm for blockchain technology
Blockchain is a complex new area that could have a significant impact on how accounts and transactions are recorded and audited. Developed by Bryant Nielson, founder of the Blockchain Academy, this CPE course provides an in-depth understanding of the influence of blockchain on the healthcare sector, and how accounting will be impacted. By taking a proactive approach, those in the healthcare sector can ensure that the changes resulting from blockchain do not have a negative impact on the business and audit.

Learning Objectives
When you complete this course you will be able to:

- Recall the basics of blockchain.
- Recognize the potential impact of blockchain on healthcare sector.
- Identify the opportunities for blockchain in the healthcare sector.
- Recognize the accounting and auditing considerations related to blockchain in the healthcare sector.
- Identify the challenges in blockchain adoption.

Topics Discussed
- Blockchain fundamentals
- Blockchain’s impact on the healthcare sector
- Opportunities for blockchain in the healthcare sector
- Healthcare sector accounting and auditing considerations
- Preparing for blockchain
Blockchain for Insurance

Since blockchain is a new and complex area of technology, it can significantly change how accounts and transactions are recorded and audited. By taking a proactive approach, those in the insurance sector can ensure that the changes coming from blockchain don’t have a negative effect on the business and audit. Join this webcast to prepare for the future and challenges of blockchain adoption.

Learning Objectives

When you complete this course you will be able to:

- Recognize the fundamental concepts of blockchain technologies.
- Recognize how blockchain affects the insurance sector.
- Identify the opportunities for blockchain within the insurance sector.
- Compare the different regulatory and compliance impacts on blockchain.
- Identify the problems, hurdles and challenges to blockchain adoption.

Topics Discussed

- Blockchain fundamentals
- Blockchain’s impact on insurance sector
- How blockchain implementation will affect accounting and finance
- Opportunities and risks for accounting and finance professionals
Blockchain for Supply Chain

Blockchain is a new technology being used to drive corporate transparency. At the core, it is a ledger technology where everyone has a copy, and all transactions are verified before being replicated. In this course, we will take a look at three supply chain interactions and see how blockchain can be implemented to reduce errors, increase auditability, and drive collaboration. The focus areas will be on physical goods, from producer to retailer, digital products, and vendor relationships for royalty payments. In these cases, we will examine how to implement blockchain, determine success and failure factors, and various other implementation considerations. A special note will be spent on privacy, security, and certain regulations with regards to the same.

Learning Objectives

When you complete this course you will be able to:

- Identify blockchain concepts.
- Determine the future of supply chain.
- Analyze how blockchain can disrupt the supply chain industry.
- Determine the appropriateness of use of blockchain on physical goods.
- Select a strategy for blockchain implementation on supply chain for physical goods.
- Analyze a scenario where blockchain technology is used to register and track digital products.
- Identify why the use of the blockchain technology was appropriate and chosen as the best strategy for implementation.
- Determine the appropriateness of the use of blockchain to track sales of vendor software and royalty payment flow.
- Select a strategy for implementation of blockchain for digital goods.

Topics Discussed

- Blockchain overview
- Blockchain implementation
- Supply chain
- GDPR with blockchain
- Blockchain public and private networks in regard to physical supply chain automation, digital goods, and vendor management
- The role smart contracts play in supply chain blockchain networks
- Focusing on determining appropriateness of blockchain to a solution
- Regulatory issues that impact blockchain implementations

Acronym
BLSC

Field of Study
Information Technology

CPE Credit Hours
4.5 hours (Self-Study Online) and 3.5 hours (Video Webcast)

Knowledge Level
Basic

Intended Audience
- Anyone looking to understand more about how blockchain can be implemented in a variety of supply chain methods
- Accountants looking for more information on blockchain
- Managers/decision makers looking to run blockchain projects

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Video Webcast
Blockchain Implications for Tax

As Bitcoin becomes more mainstream, the use of its enabling technology, blockchain, will become more pervasive. Already, blockchain has affected the tax services industry and will continue to do so. This CPE course gives context to blockchain technology, so you will know how to master current tax issues, anticipate new challenges, and create value for yourself and your clients.

One of the series of learning programs created to help you gain an understanding of the importance and impact of blockchain on your clients and organization, this course will give you the knowledge necessary to advise clients and organizations that are or may be involved in transactions involving Blockchain/DLT. Beginning with foundational topics, moving to application, and culminating with a regulatory perspective, this course presents blockchain technology for tax professionals in a clear, accessible, and integrated manner.

In this course, we will explore such topics as smart contracts, digital assets, private blockchain, governances, and taxation, as well as relevant principles, insights, and frameworks that will be valuable for tax professionals long after the completion of the course. Although, the focus of this course is distributed ledger technology (DLT), you will also learn how evolving blockchain technology will affect your clients and your practice area.

Learning Objectives

When you complete this course you will be able to:

- Identify the impact of technology on taxation.
- Recognize the elements of distributed ledger technology (DLT).
- Recall how digital assets can impact taxable transactions.
- Identify the tax implications of Blockchains.
- Identify the potential tax impact of Blockchain governance issues.
- Distinguish between terms the Blockchain, Bitcoin, and distributed ledger technology.
- Distinguish how “Crypto-Economics” is different from traditional economics.

Topics Discussed

- Fintech revolution
- Distributed ledger technology
- Digital assets
- Private blockchains
- Smart contracts
- Governance
- Regulations
- Taxation

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Information security governance is an essential part of any organization or firm's cybersecurity strategy. This CPE course will provide participants with the knowledge and tools needed to maintain an effective framework for information security governance. You will also recognize the policies, controls and countermeasure procedures to ensure proper control and compliance over confidentiality, availability and information.

Please note: If you are seeking the CITP credential this course provides essential competencies on the learning pathway towards understanding information security strategies to help guide and maintain access control policies and procedures in alignment with organizational objectives and compliance requirements.

Learning Objectives

When you complete this course you will be able to:

- Recognize and differentiate information security policies and strategies to guide the development of standards and procedures, in alignment with organizational goals and objectives.
- Identify and analyze risk management processes and procedures to ensure compliance with applicable security, privacy laws and regulations.
- Identify and differentiate among the four types of access control: identification, authentication, authorization, and accountability.
- Identify logical and physical access controls necessary to safeguard critical systems and information pursuant to compliance requirements.
- Identify incident response processes for detecting and responding to security risks.
- Determine the proper steps to implement comprehensive business continuity, disaster recovery, and incident response plans.

Topics Discussed

- Elements of security policy
- Organizational risk assessment
- Identity and access management
- Logical and physical access controls
- Network and system security controls
- Business continuity planning
- Disaster recovery

Acronym
CITPISG

Field of Study
Information Technology

CPE Credit Hours
11.5

Knowledge Level
Basic

Intended Audience
Auditors, accounting professionals, technology employees, leaders & executives, technology managers, anyone with responsibilities in finance, policy administrators, IT staff, CPAs interested in the CITP credential

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-study Online
Cybersecurity Readiness Assessments

Cyber threats come in all shapes, sizes, complexity and are ever-evolving. Attacks are causing great financial loss and serious damage to companies. It is essential for organizations to establish a baseline to identify critical components that must be incorporated into any cybersecurity risk management approach. Cybersecurity yields potential business opportunities for a firm to better serve its clients. This course will better prepare firms who conduct readiness assessments for their clients through consulting or advisory services. Participants will learn how to keep abreast of the latest cybersecurity trends, manage risks, and ensure that clients have a sound risk management program to safeguard their organization.

Learning Objectives

When you complete this course, you will be able to:

- Apply knowledge of an effective cybersecurity risk management program to analyze an entity's program and conduct a readiness assessment.
- Differentiate the various frameworks available (e.g., NIST, ISO, TSC, or combination thereof), considering when and how to use each framework, including pros and cons of each.
- Apply tests to an entity's cybersecurity controls and other risk management activities based on existing frameworks.
- Identify recommendations for improvements based on procedures performed.

Topics Discussed

- Cybersecurity risks to businesses and firms
- Different cybersecurity controls frameworks (i.e., NIST, ISO, TSC, etc.)
- Internal controls and other risk management activities
- Components of a cybersecurity risk management program

Acronym
CL4CSAE

Field of Study
Information Technology

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Firm practitioners performing consulting or advisory services

Prerequisite
Some knowledge of a cybersecurity risk management program

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Cybersecurity Advisory Services: Readiness Assessment Deep Dive

Cybersecurity yields potential business opportunities for a firm to better serve its clients. Cyber threats come in all shapes, sizes, complexity and are ever-evolving. Attacks are causing great financial loss and serious damage to companies. It is essential for organizations to establish a baseline for identifying critical components that must be incorporated into any cybersecurity risk management approach. Participants will learn how to keep abreast of the latest cybersecurity trends, manage risks, and ensure that clients have a sound risk management program to safeguard their organization. Once a baseline has been established, firms can take these competencies and conduct readiness assessments for their clients through consulting or advisory services.

Learning Objectives

When you complete this course, you will be able to:

- Apply knowledge of an effective cybersecurity risk management program to analyze an entity’s program and conduct a readiness assessment.
- Differentiate the various frameworks available (e.g., NIST, ISO, TSC, or combination thereof), considering when and how to use each framework, including pros and cons of each.
- Apply tests to an entity’s cybersecurity controls and other risk management activities based on existing frameworks.
- Identify recommendations for improvements based on procedures performed.
- Recognize the client service opportunities and risks in providing advisory services in the cybersecurity space.

Topics Discussed

- Cybersecurity risks to businesses and firms
- Different cybersecurity controls frameworks (i.e., NIST, ISO, TSC, etc.)
- Components of a cybersecurity risk management program
- Internal controls and other risk management activities
- Client recommendations in a readiness assessment
- Client service opportunities
Robotic Process Automation Strategy for Business Leaders

The future is here. Robotic Process Automation (RPA) is reshaping the accounting and finance profession. 40% of transactional accounting work is expected to be automated by 2020 and predicted to touch 230 million knowledge workers, 9% of the global workforce, according to McKinsey Research. Driven by the need to stay competitive with decreased costs and increased efficiency, RPA is quickly making a significant impact on the profession. Companies no longer think about "if" but "when" to implement RPA.

As a strategic business partner, you will be affected by RPA. Whether you sponsor, drive, initiate or manage RPA strategy, this webcast will prepare you for the future. You will get an overview of RPA, learn how automation is transforming businesses and understand how RPA provides a significant competitive advantage. You will also learn key considerations and steps needed to begin building your RPA strategy, including how to address the cultural shift needed to overcome the "fear of robots" and understand the critical role human intelligence plays to ensure a successful strategy.

Upon completing this program, you will earn a digital badge to proudly display anywhere on the internet—a personal blog; a social network like LinkedIn, Facebook, or Twitter; Mozilla Open Badges; a biographical page on a company website, or an online resume. Set yourself apart as a future-ready financial professional.

Learning Objectives

When you complete this course you will be able to:

- Define RPA.
- Describe how RPA is transforming business, specifically the accounting and finance functions.
- Indicate the business value of RPA.
- Identify key considerations in getting started with RPA.
- Identify the components of RPA strategy to educate your organization about RPA.
- Recall the steps needed to build your RPA strategy.
- Recognize key issues that need to be addressed before starting to implement RPA.

Topics Discussed

- The definition of Robotic Process Automation
- The business value of automation
- The RPA market landscape
- The importance of RPA in a digital strategy
- The employee value proposition for RPA
- Key components that are integral to a successful RPA implementation strategy
- The process of creating an RPA strategy
- How to prioritize use cases
- How to address change management and culture challenges
### Acronym Index

#### Certificates and Curricula

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADBP-EXAM</td>
<td>Advanced Defined Benefit Plans Audit Certificate Exam</td>
<td>3</td>
</tr>
<tr>
<td>ADCP-EXAM</td>
<td>Advanced Defined Contribution Plans Audit Certificate Exam</td>
<td>4</td>
</tr>
<tr>
<td>ADVSA-EXAM</td>
<td>Advanced Single Audit Certificate Exam</td>
<td>6</td>
</tr>
<tr>
<td>AHWP-EXAM</td>
<td>Advanced Health and Welfare Plans Audit Certificate Exam</td>
<td>5</td>
</tr>
<tr>
<td>ASE1</td>
<td>Audit Staff Essentials - New Staff: Core Concepts</td>
<td>7</td>
</tr>
<tr>
<td>ASE2</td>
<td>Audit Staff Essentials - New Staff: Practical Application</td>
<td>8</td>
</tr>
<tr>
<td>ASE3</td>
<td>Audit Staff Essentials - Experienced Staff/ New In-Charge</td>
<td>9</td>
</tr>
<tr>
<td>ASE4</td>
<td>Audit Staff Essentials - Experienced In-Charge/Senior Staff</td>
<td>10</td>
</tr>
<tr>
<td>ASOC-EXAM</td>
<td>Advanced SOC for Service Organizations Certificate Exam</td>
<td>11</td>
</tr>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>175</td>
</tr>
<tr>
<td>COSO-ERMC</td>
<td>COSO Enterprise Risk Management Certificate Program</td>
<td>82</td>
</tr>
<tr>
<td>COSO-ICC</td>
<td>COSO Internal Control Certificate Program</td>
<td>12</td>
</tr>
<tr>
<td>CSADV</td>
<td>Cybersecurity Advisory Services Certificate</td>
<td>177</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
<tr>
<td>CSFD</td>
<td>Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>176</td>
</tr>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series</td>
<td>178</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>179</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>180</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>181</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>182</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>183</td>
</tr>
<tr>
<td>DALP-T1</td>
<td>PowerBI Training Course</td>
<td>184</td>
</tr>
<tr>
<td>FACERTBundle</td>
<td>Fundamentals of Forensic Accounting Certificate Program</td>
<td>14</td>
</tr>
<tr>
<td>FAIEC</td>
<td>Core Forensic Accounting Certificate</td>
<td>15</td>
</tr>
<tr>
<td>FAIES</td>
<td>Specialized Forensic Accounting Certificate</td>
<td>16</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>------</td>
</tr>
<tr>
<td>IFRSCert</td>
<td>IFRS Certificate Program</td>
<td>17</td>
</tr>
<tr>
<td>INTEREBP-EXAM</td>
<td>Intermediate Employee Benefit Plans Audit Certificate Exam</td>
<td>18</td>
</tr>
<tr>
<td>INTERSA-EXAM</td>
<td>Intermediate Single Audit Certificate Exam</td>
<td>19</td>
</tr>
<tr>
<td>NFP1-CERT</td>
<td>Not-for-Profit Certificate I</td>
<td>60</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>61</td>
</tr>
<tr>
<td>PCRE</td>
<td>Preparation, Compilation and Review Staff Essentials</td>
<td>20</td>
</tr>
<tr>
<td>PFP-ESTC</td>
<td>Estate Planning Certificate Program</td>
<td>106</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>107</td>
</tr>
<tr>
<td>PFP-PROCB</td>
<td>PFP Practical Applications Certificate Program</td>
<td>109</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>110</td>
</tr>
<tr>
<td>RPAFC</td>
<td>Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program</td>
<td>185</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
<td>21</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>111</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>112</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>113</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>114</td>
</tr>
</tbody>
</table>

### Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCS</td>
<td>Advanced Controller and CFO Skills</td>
<td>83</td>
</tr>
<tr>
<td>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>62</td>
</tr>
<tr>
<td>ADVSC</td>
<td>Advanced Tax Strategies for S Corporations</td>
<td>115</td>
</tr>
<tr>
<td>AEBP</td>
<td>Advanced Auditing for Employee Benefit Plans</td>
<td>22</td>
</tr>
<tr>
<td>AFKP</td>
<td>Audits of 401(k) Plans</td>
<td>23</td>
</tr>
<tr>
<td>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
<td>116</td>
</tr>
<tr>
<td>AUAA</td>
<td>Annual Update for Accountants and Auditors</td>
<td>24</td>
</tr>
<tr>
<td>AUDA</td>
<td>Integrating Audit Data Analytics into the Audit Process</td>
<td>25</td>
</tr>
<tr>
<td>AUDW</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
<td>26</td>
</tr>
</tbody>
</table>
BADI  Basis/Distributions for Pass-Through Entities: Simplifying the Complexities  117
BAUG  Fundamentals for Performing a Single Audit Under the Uniform Guidance  63
BLAU  Blockchain Implications for Audit and Assurance  186
BLFS  Blockchain for Financial Services  187
BLHC  Blockchain for Healthcare  188
BLIS  Blockchain for Insurance  189
BLSC  Blockchain for Supply Chain  190
BLTA  Blockchain Implications for Tax  191
CAAT  Construction Contractors: Accounting, Auditing, and Tax  27
CCAI  Construction Contractors Advanced Issues  28
CHTX  Tax Considerations and Consequences for Closely Held Businesses  118
CITPISG  Information Security Governance  192
CL4AUAA  Accounting and Auditing Update  29
CL4CCD  Capitalized Costs and Depreciation: Key Issues and Answers  119
CL4COBP  The Changing Role of the Controller: Advancing from Tactical to Strategic  84
CL4COMP  Preparation, Compilation, and Review Engagements: Update and Review  30
CL4CRMP  Cybersecurity Risk Fundamentals  31
CL4CSAE  Cybersecurity Readiness Assessments  193
CL4CYCT  Smart Tax Planning Strategies for Individuals  120
CL4DATA  Data Breaches & Other Cyber Frauds: A 21st Century Risk to Your Organization  32
CL4DFW  Audit Workpapers: Documenting Field Work  33
CL4DYDM  Developing Your Digital Mindset  85
CL4EMPL  Employment Law Update: Examining Critical Issues with FMLA, HIPAA, COBRA, ADA and More  86
CL4EOYB  Yellow Book Financial Audits Under Government Auditing Standards, 2011 Revision  64
CL4FAIP  Forensic Investigations: Key Tools to Success  34
CL4FFMD  Financial Forecasting: Planning for Success  87
CL4FSABM  Analyzing a Company’s Financial Statement  88
CL4GNAU  Annual Update for Governments and Not-For-Profits  65
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
<td>35</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
<td>121</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
<td>36</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
<td>89</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
<td>90</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
<td>37</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>66</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
<td>38</td>
</tr>
<tr>
<td>CL4PRTRM</td>
<td>Reviewing Partnership Tax Returns: What Are You Missing?</td>
<td>123</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Fraud and Cash Receipts: Common Frauds and Internal Controls</td>
<td>39</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Governments</td>
<td>67</td>
</tr>
<tr>
<td>CL4SSF</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>68</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller’s Update: Today’s Latest Trends</td>
<td>91</td>
</tr>
<tr>
<td>CL4TLLLO</td>
<td>Risk, Cost, and Cash Management for Controllers and Financial Managers</td>
<td>92</td>
</tr>
<tr>
<td>CL4TRF</td>
<td>Tax Consequences and Reporting Issues of LLCs, LLPs, LPs, and Other Partnerships</td>
<td>125</td>
</tr>
<tr>
<td>CL4TFS</td>
<td>Protecting Your Client and Your Firm from Tax Return Identity Theft</td>
<td>126</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them</td>
<td>40</td>
</tr>
<tr>
<td>C6BP</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>93</td>
</tr>
<tr>
<td>COBP</td>
<td>Transforming Your Role as Controller to Business Partner</td>
<td>94</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements</td>
<td>41</td>
</tr>
<tr>
<td>CSCE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
<td>194</td>
</tr>
<tr>
<td>CWRK</td>
<td>Corporate Tax Workshop: Get Ready for Busy Season</td>
<td>128</td>
</tr>
<tr>
<td>CYCT</td>
<td>Cut Your Client’s Tax Bill: Individual Tax Planning Tips and Strategies</td>
<td>129</td>
</tr>
<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
<td>95</td>
</tr>
<tr>
<td>DTT</td>
<td>Advanced Tax Strategies for LLCs and Partnerships</td>
<td>130</td>
</tr>
<tr>
<td>Acronym</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>EBPD</td>
<td>Documenting Your EBP Audit: What You Need to Know</td>
<td>42</td>
</tr>
<tr>
<td>EBPE</td>
<td>Auditing Employee Benefit Plans</td>
<td>43</td>
</tr>
<tr>
<td>EO-AHUD</td>
<td>Advanced Auditing of HUD-Assisted Projects</td>
<td>69</td>
</tr>
<tr>
<td>EO-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>131</td>
</tr>
<tr>
<td>EO-YB</td>
<td>Yellow Book: Government Auditing Standards, 2011 Revision</td>
<td>70</td>
</tr>
<tr>
<td>F990A</td>
<td>Form 990: Exploring the Form's Complex Schedules</td>
<td>132</td>
</tr>
<tr>
<td>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
<td>44</td>
</tr>
<tr>
<td>FASBI</td>
<td>U.S. GAAP: Review for Business &amp; Industry</td>
<td>45</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>96</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>97</td>
</tr>
<tr>
<td>FSABM</td>
<td>Financial Statement Analysis: Basis for Management Advice</td>
<td>98</td>
</tr>
<tr>
<td>FSME</td>
<td>Real-World Fraud in Today's Small-to Medium-Sized Entities</td>
<td>46</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>71</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>72</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
<td>73</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
<td>133</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2019</td>
<td>134</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
<td>47</td>
</tr>
<tr>
<td>ICSM</td>
<td>Internal Control Best Practices for Small- and Medium-Sized Entities</td>
<td>48</td>
</tr>
<tr>
<td>IDENT</td>
<td>Preventing, Detecting, and Investigating Identity Theft</td>
<td>49</td>
</tr>
<tr>
<td>IIT</td>
<td>Individual Income Taxation: Practical Tax Return Guidance for Your Upcoming Tax Season</td>
<td>135</td>
</tr>
<tr>
<td>IITF</td>
<td>Individual Income Taxation: Critical Tax Compliance and Planning Strategies</td>
<td>136</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop</td>
<td>137</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
<td>50</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>74</td>
</tr>
<tr>
<td>ITTF</td>
<td>International Taxation</td>
<td>138</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
<td>99</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
<td>51</td>
</tr>
<tr>
<td>Acronym</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>MIT</td>
<td>Multistate Income Tax</td>
<td>139</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>75</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>76</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
<td>140</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
<td>52</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA's Annual Federal Tax Update</td>
<td>141</td>
</tr>
<tr>
<td>RAEAQ</td>
<td>Risk Assessment Deep Dive: How to Avoid Common Missteps</td>
<td>53</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>77</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today's Complexities</td>
<td>100</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>195</td>
</tr>
<tr>
<td>SAYB</td>
<td>Studies on Single Audit and Yellow Book Deficiencies</td>
<td>78</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>101</td>
</tr>
<tr>
<td>SMBZ</td>
<td>Accounting and Auditing Update for Small Businesses</td>
<td>54</td>
</tr>
<tr>
<td>SNPR</td>
<td>Upcoming Peer Review: Is Your Firm Ready?</td>
<td>55</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
<td>57</td>
</tr>
<tr>
<td>SOCSO</td>
<td>SOC for Service Organizations Deep Dive</td>
<td>56</td>
</tr>
<tr>
<td>STSB</td>
<td>Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, &amp; LLCs</td>
<td>143</td>
</tr>
<tr>
<td>TCA</td>
<td>Trusted Client Adviser Workshop</td>
<td>102</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs</td>
<td>79</td>
</tr>
<tr>
<td>TILA</td>
<td>Taxation of Individuals Living Abroad and Foreign Nationals Living in the U.S.</td>
<td>144</td>
</tr>
<tr>
<td>TSE.ADVTA</td>
<td>Advanced Income Tax Accounting — Tax Staff Essentials</td>
<td>145</td>
</tr>
<tr>
<td>TSE.AMP</td>
<td>Accounting Methods and Periods — Tax Staff Essentials</td>
<td>146</td>
</tr>
<tr>
<td>TSE.APL</td>
<td>Advanced Taxation LLCs &amp; Partnerships — Tax Staff Essentials</td>
<td>147</td>
</tr>
<tr>
<td>TSE.ATPSC</td>
<td>Advanced Tax Planning S Corporations — Tax Staff Essentials</td>
<td>148</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation — Tax Staff Essentials</td>
<td>149</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity — Tax Staff Essentials</td>
<td>150</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications — Tax Staff Essentials</td>
<td>151</td>
</tr>
<tr>
<td>Acronym</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer — Tax Staff Essentials</td>
<td>152</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics — Tax Staff Essentials</td>
<td>153</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions — Tax Staff Essentials</td>
<td>154</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation — Tax Staff Essentials</td>
<td>155</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation — Tax Staff Essentials</td>
<td>156</td>
</tr>
<tr>
<td>TSE.IRS</td>
<td>IRS Audits — Tax Staff Essentials</td>
<td>157</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting — Tax Staff Essentials</td>
<td>158</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals — Tax Staff Essentials</td>
<td>159</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning — Tax Staff Essentials</td>
<td>160</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax — Tax Staff Essentials</td>
<td>161</td>
</tr>
<tr>
<td>TSE.SCF</td>
<td>S Corporations: Key Issues, Compliance, and Tax Strategies — Tax Staff Essentials</td>
<td>162</td>
</tr>
<tr>
<td>TSE.TAI</td>
<td>Tax Accounting for Inventories — Tax Staff Essentials</td>
<td>163</td>
</tr>
<tr>
<td>TSE.TCC</td>
<td>Taxation of Corporations — Tax Staff Essentials</td>
<td>164</td>
</tr>
<tr>
<td>TSE.TFLP</td>
<td>Tax Fundamentals of LLCs and Partnerships — Tax Staff Essentials</td>
<td>165</td>
</tr>
<tr>
<td>TSE.TPSC</td>
<td>Tax Planning for Small Businesses — Tax Staff Essentials</td>
<td>166</td>
</tr>
<tr>
<td>TSE.TPT</td>
<td>Taxation of Property Transactions — Tax Staff Essentials</td>
<td>167</td>
</tr>
<tr>
<td>TSE.TR1</td>
<td>Tax Research I — Tax Staff Essentials</td>
<td>168</td>
</tr>
<tr>
<td>TSE.TR2</td>
<td>Tax Research II — Tax Staff Essentials</td>
<td>169</td>
</tr>
<tr>
<td>TSE.TRE</td>
<td>Real Estate Taxation — Tax Staff Essentials</td>
<td>170</td>
</tr>
<tr>
<td>TSE.WPD</td>
<td>Working Paper Documentation — Tax Staff Essentials</td>
<td>171</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>172</td>
</tr>
<tr>
<td>Certificates and Curricula</td>
<td>Page</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>ADBP-EXAM Advanced Defined Benefit Plans Audit Certificate Exam</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>ADCP-EXAM Advanced Defined Contribution Plans Audit Certificate Exam</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>AHWP-EXAM Advanced Health and Welfare Plans Audit Certificate Exam</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ADVSA-EXAM Advanced Single Audit Certificate Exam</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>ASOC-EXAM Advanced SOC for Service Organizations Certificate Exam</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>DALP-S2 Application of Data Analysis Essentials Certificate</td>
<td>180</td>
<td></td>
</tr>
<tr>
<td>ASE4 Audit Staff Essentials – Experienced In-Charge/Senior Staff</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>ASE3 Audit Staff Essentials – Experienced Staff/ New In-Charge</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>ASE1 Audit Staff Essentials – New Staff: Core Concepts</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>ASE2 Audit Staff Essentials – New Staff: Practical Application</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>BLCF Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>175</td>
<td></td>
</tr>
<tr>
<td>FAIEC Core Forensic Accounting Certificate</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>COSO-ERMC COSO Enterprise Risk Management Certificate Program</td>
<td>82</td>
<td></td>
</tr>
<tr>
<td>COSO-ICC COSO Internal Control Certificate Program</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>CSADV Cybersecurity Advisory Services Certificate</td>
<td>177</td>
<td></td>
</tr>
<tr>
<td>CSFD Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>176</td>
<td></td>
</tr>
<tr>
<td>DALP-S1 Data Analysis Fundamentals Certificate</td>
<td>179</td>
<td></td>
</tr>
<tr>
<td>DAES Data Analytics Executive Series</td>
<td>178</td>
<td></td>
</tr>
<tr>
<td>DALP-S3 Data Analytics Modeling Certificate</td>
<td>181</td>
<td></td>
</tr>
<tr>
<td>DALP-S5 Data Visualization Certificate</td>
<td>183</td>
<td></td>
</tr>
<tr>
<td>PFP-ESTC Estate Planning Certificate Program</td>
<td>106</td>
<td></td>
</tr>
<tr>
<td>DALP-S4 Forecasting and Predictive Analytics Certificate</td>
<td>182</td>
<td></td>
</tr>
<tr>
<td>FACERTBundle Fundamentals of Forensic Accounting Certificate Program</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>IFRSCert IFRS Certificate Program</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>INTEREBP-EXAM Intermediate Employee Benefit Plans Audit Certificate Exam</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Page</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>INTERSA-EXAM</td>
<td>Intermediate Single Audit Certificate Exam</td>
<td>19</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>107</td>
</tr>
<tr>
<td>NFP1-CERT</td>
<td>Not-for-Profit Certificate I</td>
<td>60</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>61</td>
</tr>
<tr>
<td>PFP-PROCBB</td>
<td>PFP Practical Applications Certificate Program</td>
<td>109</td>
</tr>
<tr>
<td>DALP-T1</td>
<td>PowerBI Training Course</td>
<td>184</td>
</tr>
<tr>
<td>PCRE</td>
<td>Preparation, Compilation and Review Staff Essentials</td>
<td>20</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>110</td>
</tr>
<tr>
<td>RPAFC</td>
<td>Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program</td>
<td>185</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
<td>21</td>
</tr>
<tr>
<td>FAIES</td>
<td>Specialized Forensic Accounting Certificate</td>
<td>16</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>111</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>112</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>113</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>114</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Courses</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>IITW</td>
<td>137</td>
</tr>
<tr>
<td>CL4AUAA</td>
<td>29</td>
</tr>
<tr>
<td>SMBZ</td>
<td>54</td>
</tr>
<tr>
<td>FSNPO</td>
<td>71</td>
</tr>
<tr>
<td>TSE.AMP</td>
<td>146</td>
</tr>
<tr>
<td>AEBP</td>
<td>22</td>
</tr>
<tr>
<td>EO-AHUD</td>
<td>69</td>
</tr>
<tr>
<td>ACCS</td>
<td>83</td>
</tr>
<tr>
<td>TSE.ADVTA</td>
<td>145</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------------------------------------------------</td>
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<td>Advanced Tax Planning S Corporations — Tax Staff Essentials</td>
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<td>Advanced Tax Strategies for LLCs and Partnerships</td>
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<td>Advanced Tax Strategies for S Corporations</td>
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<td>Advanced Taxation LLCs &amp; Partnerships — Tax Staff Essentials</td>
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<tr>
<td>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA's Annual Federal Tax Update</td>
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<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
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<td>CL4FSABM</td>
<td>Analyzing a Company's Financial Statement</td>
</tr>
<tr>
<td>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements</td>
</tr>
<tr>
<td>AUAA</td>
<td>Annual Update for Accountants and Auditors</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
</tr>
<tr>
<td>AUDW</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
</tr>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
</tr>
<tr>
<td>EBPE</td>
<td>Auditing Employee Benefit Plans</td>
</tr>
<tr>
<td>AFKP</td>
<td>Audits of 401(k) Plans</td>
</tr>
<tr>
<td>BADI</td>
<td>Basis/Distributions for Pass-Through Entities: Simplifying the Complexities</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
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<td>BLHC</td>
<td>Blockchain for Healthcare</td>
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<td>BLIS</td>
<td>Blockchain for Insurance</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
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<tr>
<td>Code</td>
<td>Title</td>
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<td>BLAU</td>
<td>Blockchain Implications for Audit and Assurance</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation — Tax Staff Essentials</td>
</tr>
<tr>
<td>CL4CCD</td>
<td>Capitalized Costs and Depreciation: Key Issues and Answers</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity — Tax Staff Essentials</td>
</tr>
<tr>
<td>CCAI</td>
<td>Construction Contractors Advanced Issues</td>
</tr>
<tr>
<td>CAAT</td>
<td>Construction Contractors: Accounting, Auditing, and Tax</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller’s Update: Today’s Latest Trends</td>
</tr>
<tr>
<td>CWRK</td>
<td>Corporate Tax Workshop: Get Ready for Busy Season</td>
</tr>
<tr>
<td>CYCT</td>
<td>Cut Your Client’s Tax Bill: Individual Tax Planning Tips and Strategies</td>
</tr>
<tr>
<td>CSAE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
</tr>
<tr>
<td>CL4CSAE</td>
<td>Cybersecurity Readiness Assessments</td>
</tr>
<tr>
<td>CL4CRMP</td>
<td>Cybersecurity Risk Fundamentals</td>
</tr>
<tr>
<td>CL4DATA</td>
<td>Data Breaches &amp; Other Cyber Frauds: A 21st Century Risk to Your Organization</td>
</tr>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
</tr>
<tr>
<td>EBPD</td>
<td>Documenting Your EBP Audit: What You Need to Know</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications — Tax Staff Essentials</td>
</tr>
<tr>
<td>CL4EMPL</td>
<td>Employment Law Update: Examining Critical Issues with FMLA, HIPAA, COBRA, ADA and More</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today’s Complexities</td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer — Tax Staff Essentials</td>
</tr>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
</tr>
<tr>
<td>CL4FFMD</td>
<td>Financial Forecasting: Planning for Success</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
</tr>
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</tr>
<tr>
<td>FSABM</td>
<td>Financial Statement Analysis: Basis for Management Advice</td>
</tr>
<tr>
<td>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
</tr>
<tr>
<td>CL4FAIP</td>
<td>Forensic Investigations: Key Tools to Success</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics — Tax Staff Essentials</td>
</tr>
<tr>
<td>F990A</td>
<td>Form 990: Exploring the Form's Complex Schedules</td>
</tr>
<tr>
<td>EO-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
</tr>
<tr>
<td>CL4RCR</td>
<td>Fraud and Cash Receipts: Common Frauds and Internal Controls</td>
</tr>
<tr>
<td>TTFS</td>
<td>Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes</td>
</tr>
<tr>
<td>BAUG</td>
<td>Fundamentals for Performing a Single Audit Under the Uniform Guidance</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2019</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting — Tax Staff Essentials</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning — Tax Staff Essentials</td>
</tr>
<tr>
<td>IITF</td>
<td>Individual Income Taxation: Critical Tax Compliance and Planning Strategies</td>
</tr>
<tr>
<td>IIT</td>
<td>Individual Income Taxation: Practical Tax Return Guidance for Your Upcoming Tax Season</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals — Tax Staff Essentials</td>
</tr>
<tr>
<td>CITPISG</td>
<td>Information Security Governance</td>
</tr>
<tr>
<td>AUDA</td>
<td>Integrating Audit Data Analytics into the Audit Process</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation — Tax Staff Essentials</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
</tr>
<tr>
<td>ICSM</td>
<td>Internal Control Best Practices for Small- and Medium-Sized Entities</td>
</tr>
<tr>
<td>ITTF</td>
<td>International Taxation</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation — Tax Staff Essentials</td>
</tr>
<tr>
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<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions — Tax Staff Essentials</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
</tr>
<tr>
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<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
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<tr>
<td>TSE.IRS</td>
<td>IRS Audits — Tax Staff Essentials</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
</tr>
<tr>
<td>MIT</td>
<td>Multistate Income Tax</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax — Tax Staff Essentials</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Preparation, Compilation, and Review Engagements: Update and Review</td>
</tr>
<tr>
<td>IDENT</td>
<td>Preventing, Detecting, and Investigating Identity Theft</td>
</tr>
<tr>
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<td>Protecting Your Client and Your Firm from Tax Return Identity Theft</td>
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<td>Tax Research II — Tax Staff Essentials</td>
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