Your trusted learning partner

When you need to develop your staff, look first to the Association of International Certified Professional Accountants — the unified voice of AICPA and CIMA.

Your business, your challenges, your goals. Whatever your needs, we’ve got you covered. We can assess competencies, identify gaps and design a learning plan to ensure you are investing resources in the right areas. Ensure your staff has the skills they need for your organization to succeed — not just today, but in the future.
Go beyond disruption.

There are many changes affecting your organization, such as evolving technologies, new regulations and competitive pressures. These changes bring opportunities for new competencies and specializations. Help your staff adapt and thrive. Make staff development a strategic priority.

Learning programs that keep technical skills current can increase accuracy and efficiency. Strong business, communication and leadership skills are also needed to rapidly deliver insights and options to executives.

**Your success is our success.**

With the combined expertise of the AICPA and CIMA, we set standards and have strong relationships across industries. Your partnership with us means priority access to changing regulations and new trends, hundreds of learning products to help your finance and accounting staff stay sharp, and effective learning outcomes with support from our award-winning learning design team.

---

**Our learning resources can help you:**

- Attract and retain talent.
- Build staff competencies and stay agile.
- Sharpen your competitive edge.
- Capitalize on emerging opportunities.
- Positively affect your bottom line.
Learn how and where you want.

We offer various learning formats to fit your staff’s busy schedules.

### On-site learning

**Bring an AICPA instructor direct to your office.** Or pair our materials with your own instructor. Choose from 200+ topics in Accounting and Auditing, Government and Not-for-Profit, Management and Consulting Services, or Tax.

- Ideal for 10+ staff members
- Half-day, one-day or multiday options
- No travel time or expenses for your staff
- Confidential learning environment

### Conferences, workshops and schools

**Create a learning retreat for your team.** Every year, we host 60+ events across the country.

- Hear from top regulators and industry experts.
- Network with your peers.
- Attend virtually to avoid travel costs.
- Discounts for 10+ registrations annually

### Webcasts

**Watch the latest professional updates from your desk.** Your staff can attend individually or as a group. Discounts available for 5+ registrants. Courses last one to eight hours.

### Online self-study

**Learn from your desk or home or on the road.** Enroll anytime with 24/7 access, and learn at your own pace. You can even reinforce on-site group study with online courses.

### Text self-study

**Read at your own pace.** CPE credits can be earned by completing the self-study exam included with the course.
## Accounting & Auditing

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUAA</td>
<td>Annual Update for Accountants and Auditors</td>
<td>25</td>
</tr>
<tr>
<td>CL4AUAA</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>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
<td>32</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
<td>33</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
<td>34</td>
</tr>
<tr>
<td>CL4RCR</td>
<td>Revenue and Cash Receipts: Common Frauds and Internal Controls</td>
<td>36</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation and Review Engagements</td>
<td>38</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
<td>43</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
<td>44</td>
</tr>
</tbody>
</table>

## Government and Not-for-Profits

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>58</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>59</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>62</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>65</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>66</td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: Government Auditing Standards, 2018 Revision</td>
<td>69</td>
</tr>
</tbody>
</table>

## Management and Consulting Services

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4COBP</td>
<td>The Changing Role of the Controller: Advancing from Tactical to Strategic</td>
<td>78</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller’s Update: Today’s Latest Trends</td>
<td>83</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>92</td>
</tr>
</tbody>
</table>

## Taxation and Personal Financial Planning (PFP)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CL4SSM</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>128</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop</td>
<td>133</td>
</tr>
</tbody>
</table>
Taxation and Personal Financial Planning (PFP) *(continued)*

<table>
<thead>
<tr>
<th>PTU</th>
<th>AICPA's Annual Federal Tax Update</th>
<th>135</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>164</td>
</tr>
</tbody>
</table>
## New Courses 2020–2021

### Accounting & Auditing

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUEBP</td>
<td>Audits of Employee Benefit Plans Subject to ERISA</td>
</tr>
</tbody>
</table>

### Management and Consulting Services

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTR1</td>
<td>Finance Transformation: Manage Disruption Certificate</td>
</tr>
<tr>
<td>FTR2</td>
<td>Finance Transformation: Ignite Change</td>
</tr>
<tr>
<td>FVM-CFMAIN</td>
<td>CVFI Education</td>
</tr>
<tr>
<td>IRFC</td>
<td>Fundamentals of Integrated Reporting Certificate Program</td>
</tr>
</tbody>
</table>

### People and Leadership

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>HI2CM</td>
<td>Coaching vs. Mentoring</td>
</tr>
<tr>
<td>HI2MC</td>
<td>Managing Change</td>
</tr>
<tr>
<td>HIBT</td>
<td>Building Trusting Relationships</td>
</tr>
<tr>
<td>HICT</td>
<td>Critical Thinking Skills</td>
</tr>
<tr>
<td>HIEI</td>
<td>Emotional Intelligence</td>
</tr>
<tr>
<td>HILA</td>
<td>Leading vs. Managing</td>
</tr>
<tr>
<td>HILO</td>
<td>Optimizing Performance Through Listening and Observing</td>
</tr>
<tr>
<td>HIPR</td>
<td>Building Personal Resilience</td>
</tr>
<tr>
<td>HITM</td>
<td>Time Management</td>
</tr>
</tbody>
</table>

### Taxation and Personal Financial Planning (PFP)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITC_181_1</td>
<td>U.S. International Tax: Core Concepts</td>
</tr>
<tr>
<td>ITC_18B_1</td>
<td>U.S. International Tax: Introduction to U.S. Outbound and Inbound Transactions</td>
</tr>
<tr>
<td>ITC_183_1</td>
<td>U.S. International Tax: Advanced Issues</td>
</tr>
</tbody>
</table>

### Technology and Digital Skills

#### Artificial Intelligence

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIDAI</td>
<td>Demystifying Artificial Intelligence</td>
</tr>
<tr>
<td>AIPAI1</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): The AI Economy: Unit 1</td>
</tr>
</tbody>
</table>
### Technology and Digital Skills (continued)

<table>
<thead>
<tr>
<th>Code</th>
<th>Course Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIPAI2</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Economics &amp; Business Strategy: Unit 2</td>
<td>170</td>
</tr>
<tr>
<td>AIPAI3</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Design Essentials: Unit 3</td>
<td>171</td>
</tr>
<tr>
<td>AIPAI4</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Applications &amp; Ethics: Unit 4</td>
<td>172</td>
</tr>
<tr>
<td>AIRAI</td>
<td>Roadmap to Artificial Intelligence</td>
<td>173</td>
</tr>
</tbody>
</table>

**Blockchain**

<table>
<thead>
<tr>
<th>Code</th>
<th>Course Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLAFS</td>
<td>Advancing Food Safety With Blockchain: How Walmart Is Leading the Way</td>
<td>174</td>
</tr>
<tr>
<td>BLAU</td>
<td>Blockchain Implications for Audit &amp; Assurance Services</td>
<td>175</td>
</tr>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>176</td>
</tr>
<tr>
<td>BLFA</td>
<td>Blockchain for Financial Advisors</td>
<td>177</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
<td>178</td>
</tr>
<tr>
<td>BLHC</td>
<td>Blockchain for Healthcare</td>
<td>179</td>
</tr>
<tr>
<td>BLIS</td>
<td>Blockchain for Insurance</td>
<td>180</td>
</tr>
<tr>
<td>BLNF</td>
<td>Blockchain for Nonprofits</td>
<td>181</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
<td>182</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
<td>183</td>
</tr>
<tr>
<td>BLVC</td>
<td>IRS Guidance on Taxation of Virtual Currency for Taxpayers and Practitioners</td>
<td>184</td>
</tr>
</tbody>
</table>

**Robotic Process Automation**

<table>
<thead>
<tr>
<th>Code</th>
<th>Course Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>RPAFC</td>
<td>Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>185</td>
</tr>
<tr>
<td>RPAPR</td>
<td>RPA for Accounts Payable &amp; Receivable</td>
<td>186</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>187</td>
</tr>
<tr>
<td>RPATAX</td>
<td>RPA for Tax</td>
<td>188</td>
</tr>
<tr>
<td>CBTF</td>
<td>Cybersecurity Practical Applications Certificate</td>
<td>189</td>
</tr>
<tr>
<td>CITPGR</td>
<td>IT Governance, Risk and Controls</td>
<td>198</td>
</tr>
<tr>
<td>CITPSIG</td>
<td>Information Security Governance</td>
<td>199</td>
</tr>
</tbody>
</table>
## Technology and Digital Skills (continued)

<table>
<thead>
<tr>
<th>SOC2RW</th>
<th>SOC 2&lt;sup&gt;®&lt;/sup&gt; Report Walkthrough</th>
<th>201</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Streamlined Excel Reporting Series</td>
<td>202</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>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>56</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>57</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>58</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>59</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-for-Profits</td>
<td>60</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>61</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>62</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental &amp; Not-for-Profit Annual Update</td>
<td>63</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>64</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>65</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>66</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>67</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing</td>
<td>68</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>69</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.
# Table of Contents

Accounting and Auditing ................................................................................................................................. 1–52  
Government and Not-For-Profits ......................................................................................................................... 53–70  
Management and Consulting Services ............................................................................................................... 71–94  
People and Leadership ........................................................................................................................................ 95–105  
Taxation and Personal Financial Planning (PFP) .............................................................................................. 106–165  
Technology and Digital Skills ......................................................................................................................... 166–202  
Acronym Index .................................................................................................................................................. 203–208  
Alphabetical Index .......................................................................................................................................... 209–214
# Accounting and Auditing Table of Contents

## Certificates and Curricula

<table>
<thead>
<tr>
<th>Certificate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADBP-EXAM</td>
<td>Advanced Defined Benefit Plans Audit Certificate Exam</td>
</tr>
<tr>
<td>ADCP-EXAM</td>
<td>Advanced Defined Contribution Plans Audit Certificate Exam</td>
</tr>
<tr>
<td>AHWP-EXAM</td>
<td>Advanced Health and Welfare Plans Audit Certificate Exam</td>
</tr>
<tr>
<td>ADVSA-EXAM</td>
<td>Advanced Single Audit Certificate Exam</td>
</tr>
<tr>
<td>ASE1</td>
<td>Audit Staff Essentials – New Staff: Core Concepts</td>
</tr>
<tr>
<td>ASE2</td>
<td>Audit Staff Essentials – New Staff: Practical Application</td>
</tr>
<tr>
<td>ASE3</td>
<td>Audit Staff Essentials – Experienced Staff/New In-Charge</td>
</tr>
<tr>
<td>ASE4</td>
<td>Audit Staff Essentials – Experienced In-Charge/Senior Staff</td>
</tr>
<tr>
<td>ASOC-EXAM</td>
<td>Advanced SOC for Service Organizations Certificate Exam</td>
</tr>
<tr>
<td>COSO-ICC</td>
<td>COSO Internal Control Certificate Program</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
</tr>
<tr>
<td>FACERTBundle</td>
<td>Fundamentals of Forensic Accounting Certificate Program</td>
</tr>
<tr>
<td>FAIEC</td>
<td>Core Forensic Accounting Certificate</td>
</tr>
<tr>
<td>FAIES</td>
<td>Specialized Forensic Accounting Certificate</td>
</tr>
<tr>
<td>IFRSCert</td>
<td>IFRS Certificate Program</td>
</tr>
<tr>
<td>INTEREBP-EXAM</td>
<td>Intermediate Employee Benefit Plans Audit Certificate Exam</td>
</tr>
<tr>
<td>INTERSA-EXAM</td>
<td>Intermediate Single Audit Certificate Exam</td>
</tr>
<tr>
<td>PCRE</td>
<td>Preparation, Compilation and Review Staff Essentials</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AEBP</td>
<td>Advanced Auditing for Employee Benefit Plans</td>
</tr>
<tr>
<td>AKFP</td>
<td>Audits of 401(k) Plans</td>
</tr>
<tr>
<td>AUEBP</td>
<td>Audits of Employee Benefit Plans Subject to ERISA</td>
</tr>
<tr>
<td>AUAA</td>
<td>Annual Update for Accountants and Auditors</td>
</tr>
<tr>
<td>AUDW</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
</tr>
<tr>
<td>CAAT</td>
<td>Construction Contractors: Accounting and Auditing</td>
</tr>
<tr>
<td>CCAI</td>
<td>Construction Contractors Advanced Issues</td>
</tr>
<tr>
<td>CL4AUAA</td>
<td>Accounting and Auditing Update</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Preparation, Compilation, and Review Engagements: Update and Review</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
</tr>
<tr>
<td>-------</td>
<td>------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
</tr>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
</tr>
<tr>
<td>CL4RCR</td>
<td>Revenue and Cash Receipts: Common Frauds and Internal Controls</td>
</tr>
<tr>
<td>CL4TTFS</td>
<td>The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements</td>
</tr>
<tr>
<td>CSAE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
</tr>
<tr>
<td>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
</tr>
<tr>
<td>FASBI</td>
<td>U.S. GAAP: Review for Business &amp; Industry</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
</tr>
<tr>
<td>RAEAQ</td>
<td>Risk Assessment Deep Dive: How to Avoid Common Missteps</td>
</tr>
<tr>
<td>SMBZ</td>
<td>Accounting and Auditing Update for Small Businesses</td>
</tr>
<tr>
<td>SOCSO</td>
<td>SOC for Service Organizations Deep Dive</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
</tr>
<tr>
<td>TTFS</td>
<td>Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes</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. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com to verify your results.

**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. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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
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. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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 with no audit busy season experience

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
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 with at least 1–2 audit busy seasons of experience

Prerequisite
1-2 years of audit experience

Advanced Preparation
None

Delivery Method
Group Live
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 with at least 2–3 audit busy seasons of experience

Prerequisite
2–3 years of audit experience

Advanced Preparation
None

Delivery Method
Group Live
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. When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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

Assessing 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 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. Once you’ve completed the learning and passed the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency. Registration includes one year of online access to the COSO IC framework.

Learning Objectives

When you complete this course you will 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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>COSO-ICC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Auditing</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>17</td>
</tr>
<tr>
<td>Knowledge Level</td>
<td>Intermediate</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>Accounting and finance professionals dealing with systems of internal control</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Participants should have at least 2–6 years’ experience working with a system of internal control</td>
</tr>
<tr>
<td>Advanced Preparation</td>
<td>Basic level of exposure to COSO's 2013 Internal Control-Integrated Framework</td>
</tr>
<tr>
<td>Delivery Method</td>
<td>Group Live with self-study pre-work</td>
</tr>
<tr>
<td></td>
<td>Self-Study Online</td>
</tr>
</tbody>
</table>
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 with 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 opinion on accurate description of the program and effectiveness of controls.

After you complete learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

**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 and service auditors interested in providing cybersecurity attestation services
- Management accountants and internal auditors interested in issuing a report on 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 covers the extensive body of knowledge in the financial forensics area. This online self-study certificate program is tailored to introduce financial forensics to professionals and consists of 19 modules that utilize interactive scenario-based learning to guide you through the concepts.

When you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

This program covers forensic accountants’ professional responsibility and provides learning around the U.S. legal system, how to plan and prepare a forensic engagement, gathering information, discovery, reporting, and providing expert testimony.

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

Acronym
FACERTBundle

Field of Study
Accounting

CPE Credit Hours
21.5

Knowledge Level
Foundational/Basic

Intended Audience
Accountants and other qualified professionals who desire to build the knowledge in the field of forensic accounting

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
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 exam is online and proctored remotely via webcam and audio (either laptop or USB external) anytime 7 days a week throughout the year. After purchase, within 10 business days, you will receive a Notice to Schedule and have the flexibility to schedule the exam at your convenience.

When you complete the learning and pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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 Specialized Forensic Knowledge exam is online and proctored remotely via webcam and audio (either laptop or USB external) anytime 7 days a week throughout the year. After purchase, within 10 business days, you will receive a Notice to Schedule and have the flexibility to schedule the exam(s) at your convenience.

When you complete the learning and pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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 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.
- 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

- Role of technology in forensic accounting engagements
- 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

Acronym
FAIES

Field of Study
Accounting

CPE Credit Hours
43

Knowledge Level
Intermediate

Intended Audience
CPAs or financial professionals 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

Progress toward a set of global accounting standards is no longer a goal of the International Accounting Standards Board (IASB)—it is a reality, as many of the world’s largest capital markets require or permit the use of International Financial Reporting Standards (IFRS). Over 125 countries require publicly traded companies to apply IFRS, while many other jurisdictions permit the use of IFRS in some circumstances.

Why is IFRS relevant in the U.S., and to your work?

- Many multinationals corporations are headquartered across the U.S., so you could easily find yourself with a client subject to IFRS requirements, either for itself or a non-U.S. subsidiary.
- You might increasingly find yourself structuring deals and transactions with IFRS counterparties, including vendors and customers. Understanding the implications of structuring these transactions and reporting on them using IFRS will require you to have more than a passing knowledge of these standards.
- As both FASB and IASB continue their standard-setting agendas, you’ll need to assess proposals and be concerned about divergence that could affect your financial reporting or audit responsibilities going forward.

When you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency. This certificate expires two years after the issuance date.

Learning Objectives

When you complete this course you will be able to:

- Acquire a broad overview of key IFRS definitions and concepts.
- 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
Intermediate Employee Benefit Plans Audit Certificate Exam

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. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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

---

**Acronym**
INTEREBP-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 EBP audits

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Online Exam
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. When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

**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-cima.com 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: CPAs that perform review, compilation and financial statement preparation engagements
Prerequisite: None
Advanced Preparation: None
Delivery Method: Self-Study Online
SOC for Service Organizations School

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.

Once you complete the SOC for Service Organizations School, purchase the Advanced SOC for Service Organizations Certificate exam to earn your certificate. When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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

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

Acronym
AEBP

Field of Study
Auditing

CPE Credit Hours
17.5

Knowledge Level
Advanced

Intended Audience
Auditors from small to large firms interested in enhancing their intermediate to advanced competencies in employee benefit plan auditing

Prerequisite
Prior experience auditing defined contribution retirement plans

Advanced Preparation
None

Delivery Method
Self-Study On-Demand
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.

Note: This course will be discontinued in November 2020.

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
- Overview of reporting and performance requirements as a result of new standards issued in 2019 (effective for plan audits of financial statements ending after December 15, 2020 to be performed in 2021; early implementation is not allowed)
Audits of Employee Benefit Plans Subject to ERISA

Employee benefit plan (EBP) audit engagements continue to be scrutinized by regulators and peer reviewers due to history of noncompliance with applicable professional standards. Auditors require proper skills to perform EBP engagements effectively. You will work through the plan audit process from client acceptance/continuance through engagement archive. As the most common type of plans audited, you will take a deep dive into defined contribution plans to comply with professional standards (including new Statements on Auditing Standards), ERISA and SEC requirements. You will also obtain an awareness of additional considerations when auditing defined benefit pension plans and health and welfare benefit plans. Tap into ways to plan and conduct effective risk-based plan audits to comply with professional standards while maximizing efficiency.

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

- Recognize the auditing requirements for EBP audits to comply with applicable professional standards, including new Statements on Auditing Standards, and regulator expectations.
- Identify accounting requirements unique to employee benefit plans
- Identify efficient ways to plan and conduct an effective risk-based EBP audit.
- Recognize new auditing, accounting and regulatory developments impacting EBP audits.

Topics Discussed

- Background of ERISA plan audits
- GAAP vs. ERISA reporting requirements
- Audit planning and pre-engagement activities
- Risk assessment, including consideration of internal control
- Auditing the statement of net assets available for benefits
- Auditing the statement of changes in net assets available for benefits
- Other auditing considerations, including prohibited transactions and tax compliance
- The auditor’s report
- Financial statement disclosures
- Supplemental schedules

Acronym
AUEBP

Field of Study
Auditing (6)
Accounting (2)

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Auditors of employee benefit plans, practitioners considering the addition of EBP audits as a service offering, and 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

First Offering Date
November 15, 2020
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 revenue recognition, financial instruments, and leases
- Current FASB exposure draft and projects
- Audit and Attest engagements update including SAS 134, SAS 135, and proposed SAS 136
- Recent PCAOB guidance
- Latest activity from ARSC
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

---

Acronym
AUDW

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Basic

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

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Construction Contractors: Accounting and Auditing

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 and auditing, including the new revenue recognition guidance. Find out what other 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 and auditing 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.

Topics Discussed

- Contract accounting and revenue from contracts with customers
- Contractor financial statements
- Working with a surety
- Audit planning and procedures
- Long-term contracts

Acronym
CAAT

Field of Study
Accounting (4)
Auditing (4)

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 and audit issues and strategic planning concerns, 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 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.

Topics Discussed

• Strategic planning for the contractor
• 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

Acronym
CCAI

Field of Study
Auditing (4)
Accounting (4)

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
Practitioners and financial professionals in the construction industry

Prerequisite
Previous experience in the construction industry

Advanced Preparation
None

Delivery Method
Group Live
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 ASUs, including an update on financial instruments, revenue recognition, and leases
- Audit and attest engagements update including SAS 134, SAS 135, and proposed SAS 136
- Recent activities of PCAOB
- Key changes to SSARS

Acronym
CL4AUAA

Field of Study
Accounting (2)
Auditing (2)

CPE Credit Hours
4

Knowledge Level
Update

Intended Audience
Practitioners 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, 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

Acronym
CL4COMP

Field of Study
Auditing

CPE Credit Hours
4

Knowledge Level
Update

Intended Audience
CPAs managing engagements performed in accordance with SSARS

Prerequisite
Experience with engagements performed in accordance with SSARS

Advanced Preparation
None

Delivery Method
Group Live
Webcast
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
Webcast
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

Acronym
CL4GRE

Field of Study
Regulatory Ethics

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Individuals that want a refresher course on the AICPA Code of Professional Conduct and licensed CPAs looking to fulfill their ethics requirement.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know

Revenue recognition in a new way is upon us.

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. Recent updates to this course include industry-specific examples taken from the AICPA Audit and Accounting Guide Revenue Recognition.

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
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 core principles of the new standard. Discussion includes 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

Acronym
CL4PSKEP

Field of Study
Auditing

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Auditors of any level who would like more insight into how to better incorporate professional skepticism into their audits.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Revenue 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
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 Leonard, and others
Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements

A go-to reference for training staff managing your preparation, compilation, and review engagements, this course will enable staff 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
- International reporting issues in SSARS engagements
- Special Purpose Framework financial statement issues
- Case studies
- Latest developments

Acronym
CORU

Field of Study
Auditing

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
CPAs managing engagements performed in accordance with SSARSs

Prerequisite
Experience with engagements performed in accordance with SSARSs

Advanced Preparation
None

Delivery Method
Group Live
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

Acronym
CSAE

Field of Study
Information Technology

CPE Credit Hours
8

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
Forensic Accounting Investigative Practices

Forensic accounting is a rapidly growing and highly profitable industry. The rapid expansion of technology, significant corporate profit, and the rise and increase in complexity of white-collar crimes contribute to this growth. A diverse range of clients as well as cases involving all types of fraud make this an attractive profession, always in high demand.

Enhance your knowledge and skills with our Forensic Accounting Investigative Practices course. Whether you have an audit background, work within the public sector, or aspire to be a forensic accountant, this course will provide you with the foundational knowledge to identify, investigate, and communicate your findings of fraud. You will also receive a copy of the AICPA's Forensic & Litigation Service’s Forensic Accounting — Fraud Investigations practice aid for future reference.

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

- Outline the scope of services within a fraud investigation.
- Determine engagement scope and acceptance considerations.
- Apply appropriate investigative techniques to an investigation.
- Summarize and communicate your findings from a fraud investigation.

Topics Discussed

- Evidence in the investigative process
- Tools used in forensic investigations
- Conducting interviews
- Searching for hidden assets
- Forensic accounting reports
- Expert witness testimony

Acronym
FAIP

Field of Study
Accounting

CPE Credit Hours
8

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
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 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.

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
Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors

Brush up on your knowledge of internal control.

Are you confused about how to document or review documentation of your entity or client’s processes and controls? Are you able to identify departmental policies and procedures that function as controls to mitigate against risks of fraud and errors?

This course provides an overview of the COSO guidance to introduce you to the components and principles of internal control. You will walk through practical hands-on exercises that are designed to provide real-world knowledge on how internal controls, including technology related controls and considerations, can have an immediate impact on daily tasks, and enable a deeper understanding of the responsibilities of management versus those of the auditor.

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

- Key concepts of the COSO framework, including components and principles of internal control
- Management responsibilities versus auditor responsibilities
- Common significant accounting processes
- Tools and techniques used for internal control documentation

Acronym
ICDAD

Field of Study
Auditing

CPE Credit Hours
6.5 (Self-Study On-Demand); 8 (Group Live, Webcast)

Knowledge Level
Basic

Intended Audience
Auditors and entity management involved in financial statement audits.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
Revenue Recognition: Mastering the New FASB Requirements

The effective date of the new accounting standard for revenue recognition is upon us!

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. Recent updates to this course include industry-specific examples taken from the AICPA Audit and Accounting Guide Revenue Recognition.

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
INRR

Field of Study
Accounting

CPE Credit Hours
8

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
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

Acronym
LEAS

Field of Study
Accounting

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Accountants in practice and industry

Prerequisite
Experience in application of accounting standards

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
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
- Peer 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
Self-Study On-Demand

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.

Please note: This self-study course is approved for Peer Review corrective actions.

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 including SAS 134, SAS 135, and SAS 136, as well as other proposed standards
- Private company financial reporting

Acronym
SMBZ

Field of Study
Accounting (4) Auditing (4)

CPE Credit Hours
8

Knowledge Level
Update

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

Prerequisite
Previous auditing and accounting experience

Advanced Preparation
None

Delivery Method
Group Live
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.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge.*

**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.

**Learning Objectives**

When you complete this course you will be able to:

- Identify 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**

- 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.

---

*A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.
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
Effective Business Communications

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
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>54</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>55</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>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>56</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>57</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>58</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>59</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-For-Profits</td>
<td>60</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>61</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>62</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
<td>63</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>64</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>65</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>66</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>67</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs</td>
<td>68</td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: <em>Government Auditing Standards</em>, 2018 Revision</td>
<td>69</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. When you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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

Acronym
NFP1-CERT

Field of Study
Accounting, Auditing, Business Management & Organization, Taxes

CPE Credit Hours
40 hours CPE, 31.5 hours CAE

Knowledge Level
Basic

Intended Audience
CPAs who perform not-for-profit (NFP) financial reporting engagements, NFP tax engagements or NFP audit engagements as well as staff and board members at small and medium-sized NFPS.

CPAs, financial professionals and NFP staff and board members looking for a strong foundational grounding in not-for-profits.

Prerequisite
Knowledge of the not-for-profit industry

Advanced Preparation
None

Delivery Method
Self-Study Online
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.

When you complete the learning, you will be awarded with a certificate in the form of a digital badge.*

**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

---

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Advanced Topics in a Single Audit

Be prepared for the 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

**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 Online
Self-Study Text
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
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 Standards impacting not-for-profits
- Identify the unique aspects of the not-for-profit environment, such as accounting for revenues and expenses.
- 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

---

**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
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
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

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
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, revenue recognition, and grants and contracts 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
- Statement of activities
- Statement of financial position and statement of cash flow
- Note disclosures
- Contribution concepts
- Contribution versus exchange transactions
- 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
Governmental Accounting and Auditing Update

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 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
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 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
- AICPA activities and emerging issues related to not-for-profit entities
- GASB activities
- FASB activities
Applying the Uniform Guidance in Your Single Audits

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

Acronym
INUG

Field of Study
Auditing (Governmental)

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Auditors performing single audit engagements, internal financial staff of governments, and staff of not-for-profit entities interacting with auditors

Prerequisite
Background of not-for-profit or governmental accounting and auditing

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Self-Study Text
Webcast
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
- AICPA activities and emerging issues related to not-for-profit entities
- 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.

Learning Objectives

When you complete this course you will be able to:

- Identify the impact of the FASB Standards impacting not-for-profits.
- 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

Acronym
NFPF

Field of Study
Accounting

CPE Credit Hours
8

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
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
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
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 became 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 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

---

**Acronym**
YBRV

**Field of Study**
Auditing (Governmental)

**CPE Credit Hours**
8

**Knowledge Level**
Basic

**Intended Audience**
Government auditors and public accountants that will be planning or conducting engagements in accordance with *Government Auditing Standards, 2018 Revision* (“Yellow Book”)

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Group Live
Self-Study On-Demand
Self-Study Text

---

© 2020 Association of International Certified Professional Accountants • Unauthorized Copying Prohibited
Management and Consulting Services Table of Contents

Management and Consulting Services

Certificates and Curricula

<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>72</td>
</tr>
<tr>
<td>FTR1</td>
<td>Finance Transformation: Manage Disruption Certificate</td>
<td>73</td>
</tr>
<tr>
<td>FTR2</td>
<td>Finance Transformation: Ignite Change</td>
<td>74</td>
</tr>
<tr>
<td>FVM-CFIMAIN</td>
<td>CVFI Education</td>
<td>75</td>
</tr>
<tr>
<td>IRFC</td>
<td>Fundamentals of Integrated Reporting Certificate Program</td>
<td>76</td>
</tr>
</tbody>
</table>

Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCS</td>
<td>Advanced Controller and CFO Skills</td>
<td>77</td>
</tr>
<tr>
<td>CL4COBP</td>
<td>The Changing Role of the Controller: Advancing from Tactical to Strategic</td>
<td>78</td>
</tr>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
<td>79</td>
</tr>
<tr>
<td>CL4FFMD</td>
<td>Financial Forecasting: Planning for Success</td>
<td>80</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
<td>81</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
<td>82</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller's Update: Today's Latest Trends</td>
<td>83</td>
</tr>
<tr>
<td>CL4TKBP</td>
<td>Risk, Cost, and Cash Management for Controllers and Financial Managers</td>
<td>84</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>85</td>
</tr>
<tr>
<td>COBP</td>
<td>Transforming Your Role as Controller to Business Partner</td>
<td>86</td>
</tr>
<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
<td>87</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>88</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>89</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
<td>90</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today's Complexities</td>
<td>91</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>92</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>93</td>
</tr>
</tbody>
</table>

© 2020 Association of International Certified Professional Accountants • Unauthorized Copying Prohibited
COSO Enterprise Risk Management Certificate Program

The only COSO-authorized certificate program on the 2017 COSO ERM framework, this 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.

Complete the exam at your convenience within 90 days of finishing the learning program. When you pass the exam and complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

Registration includes one year of online access to the COSO ERM framework 3-volume set.

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 Services

CPE Credit Hours
13.5–23 CPE, depending on format

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
Participants should have at least 2–6 years’ experience with enterprise risk management.

Advanced Preparation
None

Delivery Method
Self-Study Online
Group Live with self-study pre-work
Finance Transformation: Manage Disruption Certificate

The Manage Disruption Certificate provides the context to the accelerating evolution of finance in organizations. It focuses on why and how the business environment is changing and how the finance team can prepare for and respond to these changes.

Once you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

Learning Objectives

When you complete this course you will be able to:

- Identify disruptive factors within the business environment and its impact on the finance function.
- Recognize how the role of finance is evolving and the resulting new skills and competencies required.
- Identify opportunities for your finance team to contribute to value creation for your organization.

Topics Discussed

- Future of finance
- Disruption in the business environment
- The need to be agile in today’s business environment
- The role of technology as a disruptive force in a business’s Finance function
- Opportunities to add value, based on new business models, including the finance value chain and the CGMA Competency Framework
- New skills and competencies required to enable the finance professional to add value to their organizations

Acronym
FTR1

Field of Study
Business Management & Organization

CPE Credit Hours
7.5

Knowledge Level
Basic

Intended Audience
CFOs, controllers, finance leaders, and finance managers

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Finance Transformation: Ignite Change

The Ignite Change Certificate provides deeper insight into the various objectives and roles within the Finance value chain of the future. It focuses on what changes are required within organizations to adapt to the changing business environment and how new and existing roles will underpin the value chain.

Once you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

Learning Objectives

When you complete this course you will be able to:

• Identify the capabilities being delivered by Finance across the Finance value chain
• Recall what business partnering means and the different components
• Recognize the underlying competencies and skills needed within the Finance value chain
• Recognize the technology components included in an integrated Finance technology design
• Recognize the different roles present within each objective of the Finance value chain

Topics Discussed

• Finance value chain
• Key roles and objectives within the Finance value chain
• The capabilities that will be delivered by the Finance function of the future
• The role of business partnering
• Current and future technologies that will enable the Finance function to deliver against its mandate

Acronym
FTR2

Field of Study
Business Management & Organization

CPE Credit Hours
11.5

Knowledge Level
Basic

Intended Audience
CFOs, controllers, finance leaders, finance managers, finance team members

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
CVFI Education

To help valuation professionals better convey the contents of financial instrument valuations and demonstrate a high level of dedication to approaching the valuation of derivatives, structured products, securitized debt, and other instruments, the AICPA created the Certified in the Valuation of Financial Instruments™ (CVFI™) credential. The CVFI credential provides everyone in the valuation chain a more consistent and transparent method for substantiating what goes into complex calculations when valuing derivatives, structured products, securitized debt, and other instruments.

Differentiate yourself with the CVFI credential to show your skill and confidence in preparing fair value estimates for financial instruments.

Important note: For CPAs, the Professional Ethics for non-CPA Associate AICPA Members and AICPA Valuation and Consulting Standards courses within this bundle are not required to be completed. All valuation professionals who do not hold a CPA license will need to complete all courses in the program.

Learning Objectives

When you complete this course you will be able to:

- Recall the purpose and primary goal of the Financial Instruments Performance Framework.
- Identify the basic information required in a valuation report / work file to comply with the Financial Instruments Performance Framework.
- Identify for documentation purposes the appropriate valuation models and common inputs.
- Identify for documentation purposes the significant risks associated with financial instruments included in the financial statements.
- Identify the International Accounting Standard Board’s (IASB’s) conceptual framework.
- Identify similarities and differences between current expected credit losses (CECL) and expected credit losses (ECL).

Topics Discussed

- Financial Instruments Performance Framework (FIPF)
- Professional judgment
- Independence and nonattest services
- Valuation techniques and inputs
- Consulting services and processes
- Risk-based auditing and valuation of financial instruments

Acronym
FVM-CFIMAIN

Field of Study
Accounting

CPE Credit Hours
31

Knowledge Level
Intermediate

Intended Audience
Valuation professionals engaged in the financial instruments valuation profession (within the financial markets, or with financial instruments and securities), including controllers, traders, data providers, accountants, and auditors

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Integrated Reporting, or IR, is a new approach to corporate reporting. It helps organizations tell a better story, to investors and others, about how it creates value.

Accredited by the International Integrated Reporting Council (IIRC), this online self-study certificate program will ensure you understand the benefits of Integrated Reporting for your organization, develop your knowledge of the IIRC’s International Framework and prepare you to successfully implement Integrated Reporting.

This product includes a course manual, plus a narrated PowerPoint video presentation delivered by Samantha Griffiths BSc (Hons), MBA, FCCA. The presentation is split into twelve separate segments relating to the chapters within the manual. This product is designed to be used by first watching the specific video segment, and then, returning to the course manual to read the relevant chapter.

Once you complete the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

Learning Objectives

When you complete this course you will be able to:

- Identify the business case for the introduction of Integrated Reporting, including integrated thinking, to an organization.
- Recall the fundamental concepts of value creation, the capitals, and the value creation process.
- Identify the requirements of the International (IR) Framework.
- Identify the factors which contribute to successful implementation of Integrated Reporting, including integrated thinking, within an organization.

Topics Discussed

- Integrated reporting — the vision for better corporate reporting
- Integrated thinking — creating value over time
- Preparing the integrated report — communicating value creation
- Implementing integrated reporting — from financial management to value management
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
- Managing change
- Insightful financial analysis
- Become an effective mentor and coach
- Employee recruitment and retention
- 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

Acronym
ACCS

Field of Study
Finance

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
Controllers and CFOs with at least four years of leadership experience and the desire to expand in their role

Prerequisite
Previous financial management experience

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
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 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
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
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.
- Recognize that the applicability of state or federal law is a function of the concept of federalism.

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
CL4LAWSU

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
- Driving employee engagement and the employee value proposition
- 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
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
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.
- Identify how Big Data can be misused even when there is no intent to do harm

**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
- Ethics and privacy with Big Data

**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 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.

When you complete the learning, you will be awarded with a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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.
- Identify how an organization or the finance function can prepare to deal with key challenges to business partnering success.

Topics Discussed

- Finance evolution and performance
- Barriers and how to overcome them
- Impact of technology
- Restructuring for the digital age
- Best behaviors
- Lessons on influence from psychology
- Communication
- Visual presentation

Acronym
FBPB

Field of Study
Business Management & Organization—Non-Technical

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Finance professionals of any level who would like more insight into developing skills required for finance business partnering.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
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.

When you complete the learning, you will be awarded with a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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.
- Analyze the key tools and techniques used to aid in strategic decision-making.
- Apply interdependent consulting skills to influence key partnerships.

Topics Discussed

- An overview of the finance business partner
- Developing business acumen
- Business model generation
- Strategic planning process
- Improving the impact of your communication
- Read your stakeholders better
- Communication insights

Acronym
FBPI

Field of Study
Business Management & Organization – Non-Technical

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Experienced professionals who would like more insight into developing skills required for finance business partnering in preparation for senior roles.

Prerequisite
Finance Business Partnering: The Essentials (FBPB) or equivalent experience

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Webcast
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.
- Recognize that the applicability of state or federal law is a function of the concept of federalism.

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
- 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
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:

- Recognize the trends shaping risk and risk management
- 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.
- Determine how processes and procedures can be enhanced by using a value stream perspective for enterprise risk management.
- 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
- 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
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.
- Identify Excel shortcuts to improve efficiency.
- 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.

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
Effective Business Communications

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
People and Leadership

Courses

HI2CM Coaching vs. Mentoring ................................................................. 96
HI2MC Managing Change ........................................................................ 97
HIBT Building Trusting Relationships .................................................... 98
HICT Critical Thinking Skills .................................................................... 99
HIEI Emotional Intelligence ...................................................................... 100
HILA Leading vs. Managing ...................................................................... 101
HILO Optimizing Performance Through Listening and Observing ................. 102
HIPR Building Personal Resilience ........................................................... 103
HITM Time Management .......................................................................... 104
Coaching and mentoring are often misunderstood. This CPE self-study online course explains the differences, so you can improve performance and help colleagues and peers develop their skills.

Learning Objectives

When you complete this course you will be able to:

- Recognize the similarities and differences between coaching and mentoring.
- Recall the coaching preparation process.
- Recognize the facts and myths about mentoring.
- Recall the best way to establish a mentor/mentee relationship.

Topics Discussed

- Coaching and mentoring techniques
- Coach/coachee relationship
- Mentor/mentee relationship
- Organizational benefits

Acronym
HI2CM

Field of Study
Personal Development

CPE Credit Hours
2.5

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Managing Change

An estimated 80% of organizational change initiatives fail — this course can help you beat the odds.

By showing you how to employ the appropriate tools and techniques to proactively manage change, you can significantly increase your chances of success.

This CPE self-study online course will provide you with the practical tools and techniques — including the Positive Change\textsuperscript{SM} framework — to successfully lead individuals through organizational changes, mitigate resistance, and achieve sustainable results.

Learning Objectives

When you complete this course you will be able to:

- Recognize the challenges in implementing successful change initiatives.
- Recall the definition of change management.
- Identify when and why change management is needed.
- Recognize the five stages of the Positive Change\textsuperscript{SM} framework.

Topics Discussed

- Why change initiatives fail.
- The central role people play in successful change initiatives.
- How to use the Positive Change\textsuperscript{SM} framework in your organization.

Acronym
HI2MC

Field of Study
Personal Development
Communication and Marketing

CPE Credit Hours
1

Knowledge Level
Basic

Intended Audience
All accounting and finance professionals who are involved in change initiatives

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Building Trusting Relationships

Trust is a must-have for all good working relationships. Trust in those around you affects performance and happiness at work. Without trust, relationships and productivity suffer.

This CPE self-study online course will provide you with essential information on the critical role trust plays in stakeholder relationships so that you improve communication, enhance collaboration, and achieve your objectives.

**Learning Objectives**

When you complete this course you will be able to

- Recognize the critical role trust plays in stakeholder and organizational relationships.
- Recognize how personal experience influences how trustworthiness is assessed.
- Identify the impact that trust has on a working relationship.
- Recognize the elements that influence trust when building quick trust and those that build lasting trust.
- Identify how to evaluate trust and rebuild trust by understanding its component parts.

**Topics Discussed**

- How trust affects performance
- How to build and sustain trust
- How to rebuild when trust is lost

<table>
<thead>
<tr>
<th>Acronym</th>
<th>HIBT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Personal Development</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>1</td>
</tr>
<tr>
<td>Knowledge Level</td>
<td>Basic</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>All accounting and finance professionals who want to enhance their performance and build strong work relationships</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>
Critical Thinking Skills

Critical thinking is an essential element of the professional accountant’s toolkit – no matter the role you hold. It’s an invaluable life skill which you can apply anywhere, provided you do it in the right way and at the right time.

This CPE self-study course will provide you with the essential information to enhance your critical thinking skills, so you can diagnose problems, make better decisions, identify effective solutions, and become aware of the consequences of your actions.

Learning Objectives

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

- Recall the definition of critical thinking
- Recognize the importance of critical thinking
- Identify the key aspects of critical thinking
- Identify how you can apply your critical thinking skills in the workplace

Topics Discussed

- The practical application of critical thinking skills
- Critical thinking in action
- Emotional intelligence in critical thinking
Emotional Intelligence

Everyone gets emotional. But, in the workplace emotional outbursts are frowned upon and can have a negative impact.

This CPE self-study course defines emotional intelligence (EQ or EI) and considers how emotions manifest in the workplace.

You’ll learn competencies and strategies to identify and manage your own emotions and the emotions of others, greatly increasing your chances of personal and professional success.

Learning Objectives

When you complete this course you will be able to:

- Recall the definition of Emotional Intelligence (EI).
- Distinguish between EQ and IQ (or EI and IQ).
- Recall how emotional intelligence manifests in the workplace.
- Recognize the emotional intelligence competencies.
- Identify strategies to respond to emotional outbursts in others.

Topics Discussed

- Emotional intelligence
- EQ vs IQ

Acronym
HIEI

Field of Study
Personal Development

CPE Credit Hours
2.5

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Leading vs. Managing

When is it appropriate to manage and when is it appropriate to lead? You could be asked to do both on any given day. This CPE self-study online course explains the differences and why it matters.

Learning Objectives

When you complete this course you will be able to:

- Recall the synergies and differences between leading and managing.
- Recognize the skills and competencies needed to be effective as a leader-manager during an organization’s development.

Topics Discussed

- Leading vs. managing
- Leadership competencies
- Management competencies

Acronym
HILA

Field of Study
Personal Development

CPE Credit Hours
2.5

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
Listening and observing are essential leadership skills fundamental to all good working relationships. When someone feels listened to and heard, it directly affects not only their performance, but also their commitment and overall happiness at work.

This CPE self-study online course will provide you with essential information on how to listen to and observe others so that you can optimize your own work performance, as well as that of your colleagues.

**Learning Objectives**

When you complete this course you will be able to:

- Recognize how your personal performance will benefit from more advanced listening and observing skills.
- Identify barriers to listening.
- Recognize which of the four levels of attention a conversation is operating at.
- Recognize the role of questioning as a listening device.
- Recognize the role empathy plays in deepening trust.

**Topics Discussed**

- How to improve your level of attention.
- How to ask skillful questions.
- How to show empathy.
Building Personal Resilience

In a rapidly changing world, resilience is an essential skill, no matter what role you hold. Having a high level of resilience will help you navigate the tough times, improve motivation, and positively affect your overall happiness at work.

This CPE self-study online course will provide you with a better understanding of your current level of resilience, so you can take steps to build your resilience and be your best self at work.

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

- Identify why it’s important to develop resilience
- Identify your current level of resilience
- Recognize how to build more resilience
- Recall how to construct a resilience-building action plan.

Topics Discussed

- How resilience affects performance
- How to measure resilience in yourself and others
- How to develop proactive coping strategies

Acronym
HIPR

Field of Study
Personal Development, Communications & Marketing

CPE Credit Hours
1

Knowledge Level
Basic

Intended Audience
All accounting and finance professionals who want to enhance their performance and build strong work relationships

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
If you've ever wondered "Where did my day go?" this course is for you.

In an increasingly busy world, the ability to plan and prioritize, overcome procrastination, and deal with interruptions is an essential business skill — no matter what your role.

This CPE self-study online course will provide you with practical time management tools and tips, so that you can reclaim your schedule, meet your objectives, feel more in control, and have less stress.

**Learning Objectives**

When you complete this course you will be able to:

- Recognize the challenges to effective time management.
- Recall the habits that get in the way of effective time management.
- Recognize time management strategies to help you thrive.
- Recognize the common components of an action plan to help enhance your time management skills.

**Topics Discussed**

- How to avoid the busy trap
- How to manage distractions
- How to take control of your schedule

**Acronym**

HITM

**Field of Study**

Personal Development

**CPE Credit Hours**

1

**Knowledge Level**

Basic

**Intended Audience**

All accounting and finance professionals who want to manage their time more effectively and enhance their work performance

**Prerequisite**

None

**Advanced Preparation**

None

**Delivery Method**

Self-Study Online
# Taxation and Personal Financial Planning (PFP) Table of Contents

## Certificates and Curricula

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITC_181_1</td>
<td>U.S. International Tax: Core Concepts</td>
<td>110</td>
</tr>
<tr>
<td>ITC_18B_1</td>
<td>U.S. International Tax: Introduction to U.S. Outbound and Inbound Transactions</td>
<td>111</td>
</tr>
<tr>
<td>ITC_183_1</td>
<td>U.S. International Tax: Advanced Issues</td>
<td>112</td>
</tr>
<tr>
<td>PFP-ESTC</td>
<td>Estate Planning Certificate Program</td>
<td>114</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>115</td>
</tr>
<tr>
<td>PFP-PROCB</td>
<td>PFP Practical Applications Certificate Program</td>
<td>117</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>118</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>119</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>120</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>121</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>122</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
<td>123</td>
</tr>
<tr>
<td>CHTX</td>
<td>Tax Considerations and Consequences for Closely Held Businesses</td>
<td>124</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
<td>125</td>
</tr>
<tr>
<td>CL4PTRM</td>
<td>Reviewing Partnership Tax Returns: What Are You Missing?</td>
<td>127</td>
</tr>
<tr>
<td>CL4SSM</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>128</td>
</tr>
<tr>
<td>EO-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>130</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
<td>131</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2020</td>
<td>132</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop</td>
<td>133</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
<td>134</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA’s Annual Federal Tax Update</td>
<td>135</td>
</tr>
<tr>
<td>TSE ADVTA</td>
<td>Advanced Income Tax Accounting</td>
<td>137</td>
</tr>
<tr>
<td>TSE AMP</td>
<td>Accounting Methods &amp; Periods: Including Form 3115</td>
<td>138</td>
</tr>
</tbody>
</table>
# Taxation and Personal Financial Planning (PFP) Table of Contents

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSE.APL</td>
<td>Advanced Taxation LLCs &amp; Partnerships</td>
<td>139</td>
</tr>
<tr>
<td>TSE.ATPSC</td>
<td>Advanced Tax Planning S Corporations</td>
<td>140</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation</td>
<td>141</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity</td>
<td>142</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>143</td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer</td>
<td>144</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>145</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions</td>
<td>146</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation</td>
<td>147</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation</td>
<td>148</td>
</tr>
<tr>
<td>TSE.IRS</td>
<td>IRS Disputes</td>
<td>149</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting</td>
<td>150</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals</td>
<td>151</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning</td>
<td>152</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax</td>
<td>153</td>
</tr>
<tr>
<td>TSE.SCF</td>
<td>S Corporations: Key Issues, Compliance, and Tax Strategies</td>
<td>154</td>
</tr>
<tr>
<td>TSE.TAI</td>
<td>Tax Accounting for Inventories</td>
<td>155</td>
</tr>
<tr>
<td>TSE.TCC</td>
<td>Taxation of Corporations</td>
<td>156</td>
</tr>
<tr>
<td>TSE.TFLP</td>
<td>Tax Fundamentals of LLCs and Partnerships</td>
<td>157</td>
</tr>
<tr>
<td>TSE.TPSC</td>
<td>Tax Planning for Small Businesses</td>
<td>158</td>
</tr>
<tr>
<td>TSE.TPT</td>
<td>Taxation of Property Transactions</td>
<td>159</td>
</tr>
<tr>
<td>TSE.TR1</td>
<td>Tax Research I</td>
<td>160</td>
</tr>
<tr>
<td>TSE.TR2</td>
<td>Tax Research II</td>
<td>161</td>
</tr>
<tr>
<td>TSE.TRE</td>
<td>Real Estate Taxation</td>
<td>162</td>
</tr>
<tr>
<td>TSE.WPD</td>
<td>Working Paper Documentation — Tax Staff Essentials</td>
<td>163</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>164</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.
U.S. International Tax: Core Concepts

This series of self-study online courses is part of the U.S. International Tax Certificate, a comprehensive learning program developed in partnership with Grant Thornton geared to help global finance and accounting professionals navigate the highly complex world of international taxation.

Valuable to anyone who needs to understand the complexities of international taxation, this U.S. International Tax: Core Concepts bundle offers you the opportunity to build a solid foundation in U.S. international taxation.

This two-course series covers topics such as distinguishing the differences between various types of global tax systems and certain characteristics of each, entity classifications and different forms of operating a business in a foreign country. This series includes: International Tax Foundation and Introduction to U.S. Outbound and Inbound Transactions.

After you complete the learning, you will be awarded with a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency. Once you complete all three U.S. International Tax badges, you will be awarded the U.S. International Tax Certificate.

Topics Discussed

- Tax Systems
- Inbound/Outbound Taxation
- Residency
- Foreign Tax Credits
- Entity Classification
- Subpart F Income
- Taxable presence in U.S.
- Income Sourcing in U.S.
- Withholding taxes in U.S.
- Tax Treaties
- Transfer Pricing
- Key Actions under OECD BEPS initiative
- FDII
- GILTI
This self-study online course is part of the U.S. International Tax Certificate, a comprehensive learning program geared to help global finance and accounting professionals navigate the highly complex world of international taxation. This course can be purchased individually or as part of the U.S. International Tax: Core Concepts bundle.

This course provides a solid foundation of U.S. inbound and outbound taxation and key concepts that are related. It begins with the business transactions that generate outbound tax issues in the U.S. tax system, such as the introduction to the one-time transition tax introduced by the Tax Cuts and Jobs Act of 2017. Also considered are:

- Concepts related to global intangible low-taxed income, foreign tax credits, foreign currency, and foreign-derived intangible income;
- Inbound taxation topics like calculating effectively connected income, sourcing income, the branch profits tax, the Foreign Investment in Real Property Tax Act;
- How to interpret tax treaties and how they can reduce U.S. income and withholding taxes; and,
- The Base Erosion Anti-Abuse Tax created by the Tax Cuts and Jobs Act

After you complete the learning, you will be awarded with a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency. Once you complete all three U.S. International Tax badges, you will be awarded the U.S. International Tax Certificate.

Topics Discussed

- One-time transition Tax
- GILTI
- Dividends Received Deduction
- Foreign-Derived Intangible Income
- Foreign Currency
- Entity Classification options
- Effectively Connected Income
- Branch Profits Tax
- Withholding Taxes
- Foreign Account Tax Compliance
- Foreign Investment in Real Property Tax
- Tax Treaties
- Base Erosion Anti-Abuse Tax

Acronym
ITC_18B_1

Field of Study
Taxes

CPE Credit Hours
27.5

Knowledge Level
Basic

Intended Audience
Public and corporate tax professionals interested in building a solid foundation in U.S. international taxation.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
U.S. International Tax: Advanced Issues

This series of self-study online courses is part of the U.S. International Tax Certificate program. This comprehensive learning program helps global finance and accounting professionals navigate the highly complex world of international taxation.

The U.S. International Tax: Advanced Issues bundle dives deeper into how to handle complex tax issues such as transfer pricing, tax treaties and corporate formations.

This series of five courses include: U.S. Transfer Pricing and Global BEPS; U.S. Tax Treaties; International Tax Transactions I; International Tax Transactions II; and Corporate formations, reorganization, acquisitions, and liquidations.

After you complete the learning, you will be awarded with a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency. Once you complete all three U.S. International Tax badges, you will be awarded the U.S. International Tax Certificate.

Topics Discussed

- Section 351
- Transfer Pricing
- Permanent establishment
- Tax Treaties
- BEPS overview
- Reorganizations
- Stock acquisitions
- Corporate formation
- Inversions

Acronym
ITC_183_1

Field of Study
Taxes

CPE Credit Hours
12

Knowledge Level
Basic

Intended Audience
Public and corporate tax professionals.

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
PFP 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 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.

The PFP 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.
Estate Planning Certificate Program

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.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>PFP-ESTC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Specialized Knowledge</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>19</td>
</tr>
<tr>
<td>Knowledge Level</td>
<td>Intermediate</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>CPAs and financial planners with basic knowledge of personal financial planning and an interest in estate 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>
Investment Planning Certificate Program

Part of the Personal Financial Planning Certificate Program, the Investment Planning Certificate Program is an informative and engaging learning experience that will enhance your knowledge in investment planning. Updated for the Tax Cuts and Jobs Act (TCJA) of 2017, this certificate program includes eight courses covering steps in the investment planning life cycle, along with a discussion of planning for and funding higher education. And, if you are seeking a thorough understanding of investment planning as outlined in the AICPA Personal Financial Planning (PFP) Body of Knowledge, this program is for you!

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>PFP-INVC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field of Study</td>
<td>Specialized Knowledge &amp; Applications</td>
</tr>
<tr>
<td>CPE Credit Hours</td>
<td>18.5 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>
Risk Management and Insurance Planning Certificate Program

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 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.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>PFP-INSC</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>
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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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
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 program includes six dynamic courses covering critical steps in the retirement planning life cycle, including unique planning for aging and chronically ill clients.

When you pass the exam, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

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

Acronym

PFP-RETC

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
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 level you will be able to:

- Identify the specific rules that apply under the "passive activity" rules
- Determine when an S Corporation may be advantageous for a business and how to make a proper 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 tax regulations
- Calculate the initial tax basis and adjusted tax basis of business property
- Execute efficient and meaningful research utilizing internet-based tax research services
- Identify which workpapers are appropriate for specific tax situations
- 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
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 level you will be able to:

- Identify the benefits of forming 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
- 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 level 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
- Render appropriate federal income tax advice to clients who are separated, divorcing, or already divorced
- 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
- 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

Acronym
TSE3

Field of Study
Taxes

CPE Credit Hours
40

Knowledge Level
Intermediate

Intended Audience
Tax Staff with 3–5 years of experience

Prerequisite
Tax Staff with 3–5 years of experience

Advanced Preparation
None

Delivery Method
Group Live
On Demand
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 level 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 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
- 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
- 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
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!

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 passthrough 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 Text
Webcast
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

Acronym
CHTX

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Managers and partners in public accounting who assist clients with tax planning and transactions, and owners and CFOs of closely held businesses

Prerequisite
Experience in business taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Hottest Tax Planning Developments Under the Current Tax Law

Are you up-to-date on the latest tax planning developments for 2020? This course, 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 tax reform.

**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.
- Identify 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 reform’s impact on individual and business taxpayers
- Section 199A Qualified Business Income deduction
- Court decision tax developments
- 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?

The sheer mass of Internal Revenue Code provisions affecting individual taxpayers presents a considerable challenge for CPA’s and tax professionals. Combine that with the potential for input error when utilizing the array of income tax software available creates the potential for a multitude of errors that can occur on the final tax return forms.

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! 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

Acronym
CL4ITRM

Field of Study
Taxation

CPE Credit Hours
4

Knowledge Level
Intermediate

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

Prerequisite
Basic knowledge of individual income taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Reviewing Partnership Tax Returns: What Are You Missing?

The partnership section of the Internal Revenue Code is arguably one of the most difficult sections to comprehend. That complexity, and the reliability of tax software to properly handle it, can create many issues for you and your staff when processing your client’s LLC and partnership tax returns.

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! 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

Acronym
CL4SSM

Field of Study
Taxation

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
CPAs, professional accountants, and financial advisors

Prerequisite
Basic knowledge of Social Security and Medicare

Advanced Preparation
None

Delivery Method
Group Live
Reviewing S Corporation Tax Returns: What Are You Missing?

The complexity of S corporation tax law creates a formidable challenge to the tax practitioner for accurate compliance and reporting of their client’s S corporation activities.

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! 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
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
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!

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 2020

In the wake of the biggest Internal Revenue Code overhaul since 1986, business and individual clients are asking “how does this affect me?” They want to know if they’re at risk, will they pay higher taxes, and what strategies to employ under the new taxing regime. This course arms you with the latest tax planning strategies to better serve your clients. Your knowledge of the hottest topics coming out of tax reform, and continuing legislative guidance, will bring added value to your services in the eyes of current and prospective clients. Learn how to better advise your clients by offering them the latest tax saving strategies.

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 reform, legislative changes, and IRS guidance that impacts individuals and businesses
• Section 199A Qualified Business Income deduction
• Court decision tax developments
• Qualified research credit
• 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
1040 Tax Return Workshop

The Tax Cuts and Jobs Act, passed by Congress and signed by President Trump, was the biggest overhaul of the Internal Revenue Code since 1986. The Act created a lot of uncertainty and a new appreciation for the complexity of our tax system for individual taxpayers accustomed to income tax refunds. This comprehensive course provides the technical knowledge tax professionals need to service their individual and business tax clients. 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. The video portion includes insight from nationally recognized tax experts. Reinforce your understanding of frequently used principles, and receive a wealth of tax-planning tips and strategies. Make sure you are armed with the latest tax reform and legislative guidance to better serve your clients in the constantly changing landscape of Individual Income Taxation.

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
Webcast
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

Acronym
NXUP

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs in public practice who want to expand the scope of services they provide to clients and CPAs in industry who want to understand their exposure to nexus issues

Prerequisite
Basic knowledge of multistate tax issues

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
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.

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

Acronym
PTU

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Update

Intended Audience
Public accounting senior associates, managers, and partners; tax professionals in company finance or tax departments

Prerequisite
Two years of tax experience

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Self-Study Text
Webcast
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 latest IRS guidance on important tax reform issues. 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!

**Acronym**

RPTR

**Field of Study**

Taxation

**CPE Credit Hours**

8

**Knowledge Level**

Intermediate

**Intended Audience**

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

**Prerequisite**

Basic knowledge of partnership and S corporation income taxation

**Advanced Preparation**

None

**Delivery Method**

Group Live
Self-Study On-Demand
Advanced Income Tax Accounting

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
Taxes

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
Accounting Methods & Periods: Including Form 3115

When do you file Form 3115? What regulations allow variations between financial and tax reporting? When it comes to accounting methods, questions like these are common among tax professionals.

This self-study course provides you 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).

This course covers updates for Tax Cuts and Jobs Act (TCJA) and changes to cash method of accounting rules, as well as considerations for changes in an accounting period of an entity.

In addition, the course provides 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.

Learning Objectives

When you complete this course you will be able to:

- Recognize when the use of the cash method is appropriate.
- 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 recognize 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

Acronym
TSE.AMP

Field of Study
Taxes

CPE Credit Hours
2.5

Knowledge Level
Intermediate

Intended Audience
Tax professionals in public accounting and tax professionals within corporate finance or tax departments

Prerequisite
Three to five years of tax experience

Advanced Preparation
None

Delivery Method
Self-Study On Demand
Advanced Taxation LLCs & Partnerships

Partnership tax law is arguably one of the most complex set of provisions in the Internal Revenue Code. To effectively serve your business and individual partner clients, you must have a good working knowledge of the Internal Revenue Code’s sophisticated partnership tax rules and regulations.

This course can help you to master the advanced concepts of partnership taxation, so you can provide your clients with valuable advice and tax planning strategies. Updated with the most recent legislation and IRS guidance affecting Partnerships & LLCs, this course will guide you through the complicated world of advanced partnership and LLC tax law. Some of the many concepts covered in this course include special allocations, liquidating and non-liquidation distributions, property basis calculations under various scenarios, and sales of a partnership interest.

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

Acronym
TSE.APL

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
Managers and partners in public accounting who assist clients with tax planning for closely held LLCs and partnerships

Prerequisite
Basic knowledge of business taxation

Advanced Preparation
None

Delivery Method
Group Live

© 2020 Association of International Certified Professional Accountants • Unauthorized Copying Prohibited
Advanced Tax Planning S Corporations

As a tax practitioner, you need to understand the intricacies of the ever-popular S Corporation form of doing business and consider the tax affect various types of S Corporation distributions will have on its shareholders. Updated for the latest guidance on tax reform, this course examines planning and reporting successful complex S Corporation transactions. The uses of Qualified Subchapter S Subsidiaries are also explored to help you minimize your client’s tax bill with winning strategies related to this type of entity.

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
- Distributions, reorganizations, and redemptions
- Estate planning and use of trusts

Acronym
TSE.ATPSC

Field of Study
Taxation

CPE Credit Hours
8

Knowledge Level
Advanced

Intended Audience
Managers and partners in public accounting who assist clients with tax planning for S Corporations

Prerequisite
Basic knowledge of S Corporation taxation

Advanced Preparation
None

Delivery Method
Group Live
Capitalized Costs and Depreciation

From acquisition to disposition, capitalized costs and depreciation can be challenging to understand. Developed to help you gain significant tax savings for your clients, this self-study course offers a comprehensive and practical understanding of the IRS cost and repair regulations dealing with property transactions.

Also analyzed in this course are the rules for depreciation, amortization, like-kind exchanges, involuntary conversions, business property sales, and important property-related timing issues and planning opportunities. 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.
- Determine the tax basis of self-constructed assets.
- Distinguish between deductible repairs and capitalized improvements under new tax provisions.
- Classify expenditures properly for tax purposes.
- 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 Section 179 expensing.

Topics Discussed

- Tax basis of property acquisitions
- Initial basis of property acquired in an exchange transaction
- Materials, supplies, repairs, and improvements
- Accounting method changes
- Depreciation: MACRS, Section 179, bonus
- Intangible assets and amortization
- Organization and start-up costs
Choice and Formation of Entity

This course will arm the participant with clarity about alternatives regarding choice of entity. Recent changes to tax law have businesses making decisions about the most advantageous choice of entity and reviewing their decisions. 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

Acronym
TSE.CFE

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Primarily managers and partners in public accounting, CFOs, controllers, and business owners

Prerequisite
3-5 years of tax experience

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Effective Business Communications

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
Estate & Trust Primer

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

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

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

Acronym
TSE.IBA

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Senior tax professionals in public accounting who assist clients with transactions for closely held entities

Prerequisite
Basic knowledge of business acquisitions

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Intermediate Individual Taxation

Many individual taxpayers were unprepared for the changes caused by The Tax Cuts and Jobs Act of 2017. This Act was the biggest overhaul of the Internal Revenue Code since 1986. This course provides a wealth of tax-planning tips and strategies and addresses key tax return issues to arm you with the latest guidance to better serve your clients. The course materials include in-depth coverage of Section 199A: The Qualified Business Income Deduction. Get practical insights from nationally recognized tax experts, as well as coverage of the latest tax legislation, tax court rulings, and IRS guidance.

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
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 and the subsequent regulations.

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

- 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

Acronym
TSE.INT

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Senior associates through manager in public accounting who assist clients with tax implications of their global operations, owners, and CFOs of closely held businesses with international operations

Prerequisite
Strong knowledge of U.S. Income taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
IRS Disputes

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

Acronym
TSE.IRS

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
CPAs, enrolled agents, and attorneys

Prerequisite
Experience in business taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Income Tax Accounting

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

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 latest legislative and IRS guidance on key tax reform topics.

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

Since Congress’s passage of the Tax Cuts and Jobs Act, many clients and businesses are highly focused on the impact of taxes and tax rates on their bottom line. Make sure your clients are protecting themselves from higher taxes. Completely updated for tax law changes and Tax Court decisions, this course will bring you up-to-date on the latest strategies which will preserve your clients’ wealth and ensure your role as a trusted adviser to your clients! Get the latest techniques for building and conserving wealth through proactive tax-planning and investment strategies.

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

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

Acronym
TSE.MST

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
Experienced tax professionals and accountants; private industry accounting and finance managers

Prerequisite
Experience in corporate taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
S Corporations: Key Issues, Compliance, and Tax Strategies

New or existing clients and business need assistance with the most misunderstood areas of S Corporations taxation and how they can use them to their advantage. 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. This course will give you the knowledge you need to speak effectively to potential business clients and existing shareholders about how you can make the S Corporation business model work for them.

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

Acronym
TSE.SCF

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Basic

Intended Audience
Staff and senior associates in public accounting who assist clients with tax compliance for closely held S Corporations

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Tax Accounting for Inventories

There are multiple ways to derive an inventory valuation, but which method will affect the amount of taxable income recognized?

This self-study course details the methods of valuing inventory, including special rules for dealing with FIFO and LIFO. Effect of shrinkage and market will also be discussed. You will learn about proposals to prohibit LCM and subnormal goods methods that include wash-sale goods.

This course also offers practical guidance on which costs are included or excluded from the UNICAP calculation and identifies which companies are subject to the UNICAP rules.

Learning Objectives

When you complete this course you will be able to:

- Identify the allowable inventory valuation methods for tax purposes.
- Examine scenarios in which a taxpayer may wish to use FIFO or LIFO inventory methods.
- Recognize when a taxpayer can qualify to use the simplified dollar-value LIFO method.
- Determine which costs are included or excluded from the UNICAP calculation.
- Identify which companies are subject to the UNICAP rules.
- Recognize the simplified production method.
- Identify when an estimated shrinkage deduction can be claimed.
- Identify when a corporation is allowed to reduce the inventory value of goods.

Topics Discussed

- Inventory methods
- Financial statement conformity
- Switching inventory methods
- IRC Section 263A, Uniform Capitalization Rules (UNICAP)
- Direct costs, indirect costs, burden rates
- Estimating inventory shrinkage
Taxation of Corporations

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 and their subsequent application.

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

LLC and partnership taxation are considered by many one of the most complex areas of our Internal Revenue Code. If you are new to the subject, or if you have worked in this area for years but need a quick review, this course will provide a firm grasp of the fundamental concepts, help you to build a strong foundation of knowledge and 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.

Learning Objectives

When you complete this course you will be able to:

- Identify the effects of investor contributions and distributions on their basis in a partnership or LLC interest.
- 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.
- Determine the basis in the investor’s hands of property received as a distribution from a partnership or limited liability company (LLC).
- Indicate the effects of liabilities assumed by a partner or LLC member in connection with a property distribution.
- Determine whether payments to a partner will be treated as guaranteed payments, distributive shares, or payments to a third party.
- Recognize the tax treatment, both at the partner and the partnership level, of guaranteed payments to a partner.
- Calculate the basis and amount at risk in a partnership or LLC interest for purposes of the passive loss limitation 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.

Topics Discussed

- Basic tax structure of partnerships and LLCs
- 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
Tax Planning for Small Businesses

What tax planning strategies will you provide for your corporate and small business clients? This course explores state-of-the-art planning ideas and tax-saving strategies to keep more of your clients’ money in their pockets. Updated for the latest legislation and IRS guidance on tax reform, this course answers the tough questions and show you what strategies are best for your clients as a result of the most recent tax legislation.

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 Jobs 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.
- 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 Jobs 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

Acronym
TSE.TPSC

Field of Study
Taxes

CPE Credit Hours
8

Knowledge Level
Intermediate

Intended Audience
CPAs looking for innovative tax planning and savings techniques to solve client problems

Prerequisite
Basic knowledge of business taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Taxation of Property Transactions

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

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

Acronym
TSE.TR1

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
Tax Research II

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
Real Estate Taxation

Do you find real estate-related topics such as passive activity limitations, like kind exchanges, involuntary conversions, and Section 1237 complicated? Learn about these common problem areas in this CPE course so you can avoid mistakes related to these provisions and ensure that your clients receive the most current tax planning and 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

Acronym
TSE.TRE

Field of Study
Taxes

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
Experienced accountants and private industry managers

Prerequisite
Experience in corporate taxation

Advanced Preparation
None

Delivery Method
Group Live
Self-Study On-Demand
Working Paper Documentation — Tax Staff Essentials

Workpapers support the creation of a tax return. This documentation not only impacts the preparer, but is required by the IRS to complete a proper audit of the return. However, nothing in federal tax law prescribes a specific format for tax return working papers.

Updated for the Tax Cuts and Jobs Act (TCJA), this self-study course will help you appropriately and adequately prepare, organize and understand workpapers.

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. Updated for the Tax Cuts and Jobs Act (TCJA), this CPE course will help you appropriately and adequately prepare, organize and understand workpapers.

Learning Objectives

When you complete this course you will be able to:

- Recall how to interpret and document tax return information and correctly organize working papers
- Identify which working papers are appropriate for specific tax situations
- Recall how to prepare an Accrual to Cash Conversion Workpaper
- Identify the crucial elements that should be contained in tax working papers
- Recognize how to construct appropriate working papers for various types of tax items
- Recall how to document tax adjustments with reference to the proper authority

Topics Discussed

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

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
Self-Study Text
Webcast
# Technology and Digital Skills

## Artificial Intelligence

| AIDAI | Demystifying Artificial Intelligence ........................................................................................................ 168 |
| AIPAI1 | Artificial Intelligence: Strategy & Applications for Accounting, Audit and Financial Management (4-part series): The AI Economy: Unit 1 .......................................................... 169 |
| AIPAI2 | Artificial Intelligence: Strategy & Applications for Accounting, Audit and Financial Management (4-part series): AI Economics & Business Strategy: Unit 2 ........................................... 170 |
| AIPAI3 | Artificial Intelligence: Strategy & Applications for Accounting, Audit and Financial Management (4-part series): AI Design Essentials: Unit 3 ........................................................... 171 |
| AIPAI4 | Artificial Intelligence: Strategy & Applications for Accounting, Audit and Financial Management (4-part series): AI Applications & Ethics: Unit 4 ................................................... 172 |
| AIRAI | Roadmap to Artificial Intelligence ............................................................................................................. 173 |

## Blockchain

| BLAIS | Advancing Food Safety With Blockchain: How Walmart Is Leading the Way ................................................ 174 |
| BLAOU | Blockchain Implications for Audit and Assurance .................................................................................... 175 |
| BLCF | Blockchain Fundamentals for Accounting and Finance Professionals Certificate ..................................... 176 |
| BLFAS | Blockchain for Financial Advisors ........................................................................................................... 177 |
| BLFS | Blockchain for Financial Services ............................................................................................................. 178 |
| BLHC | Blockchain for Healthcare ......................................................................................................................... 179 |
| BLIS | Blockchain for Insurance ............................................................................................................................ 180 |
| BLNFP | Blockchain for Nonprofits ........................................................................................................................ 181 |
| BLSC | Blockchain for Supply Chain .................................................................................................................... 182 |
| BLTA | Blockchain Implications for Tax ................................................................................................................ 183 |
| BLVC | IRS Guidance on Taxation of Virtual Currency for Taxpayers and Practitioners .................................... 184 |

## Robotic Process Automation

| RPAFC | Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program ............................................................................................................. 185 |
| RPAFR | RPA for Accounts Payable & Receivable .................................................................................................... 186 |
| RPASBL | Robotic Process Automation Strategy for Business Leaders .................................................................... 187 |
| RPATA | RPA for Tax .............................................................................................................................................. 188 |
## Certificates and Curricula

<table>
<thead>
<tr>
<th>Certificate Code</th>
<th>Certificate Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>CBTF</td>
<td>Cybersecurity Practical Applications Certificate</td>
<td>189</td>
</tr>
<tr>
<td>CSADV</td>
<td>Cybersecurity Advisory Services Certificate</td>
<td>190</td>
</tr>
<tr>
<td>CSFD</td>
<td>Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>191</td>
</tr>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series</td>
<td>192</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>193</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>194</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>195</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>196</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>197</td>
</tr>
</tbody>
</table>

## Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITPGRC</td>
<td>IT Governance, Risks and Controls</td>
<td>198</td>
</tr>
<tr>
<td>CITPISG</td>
<td>Information Security Governance</td>
<td>199</td>
</tr>
<tr>
<td>PWRBI Bund</td>
<td>PowerBI Training Course</td>
<td>200</td>
</tr>
<tr>
<td>SOC2RW</td>
<td>SOC 2&lt;sup&gt;®&lt;/sup&gt; Report Walkthrough</td>
<td>201</td>
</tr>
<tr>
<td></td>
<td>Streamlined Excel Reporting Series</td>
<td>202</td>
</tr>
</tbody>
</table>
Demystifying Artificial Intelligence

A practical understanding of Artificial Intelligence

Demystifying Artificial Intelligence (AI) is the first webcast in the AI series and will provide a practical overview of artificial intelligence, machine learning (ML) and deep learning (DL); introducing key concepts, capabilities and the fundamental knowledge needed to understand the AI revolution from a business perspective. Real-world examples and use cases will be used to explain and illustrate concepts throughout the webcast.

This is part one of the two-part Artificial Intelligence for Accounting and Finance Professionals webcast series.

Learning Objectives

When you complete this course you will be able to:

- Recall basic concepts related to AI.
- Recognize the importance of AI.
- Identify current practical applications of AI (including use cases in audit, accounting and finance).
- Recognize AI capabilities.
- Recognize the importance of data in AI applications.

Topics Discussed

- Differences between AI, ML and DL
- Benefits of Artificial Intelligence
- AI applications and capabilities and how it drives a competitive advantage
- Explanation of the importance of data in AI applications
- Industry drivers and real-world examples of AI

Acronym
AIDAI

Field of Study
Information Technology

CPE Credit Hours
3.5

Knowledge Level
Basic

Intended Audience
Finance executives and managers, aspirational leaders, and accounting and finance professionals globally

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Video Webcast
This is unit 1 of the 4-part series, Artificial Intelligence: Strategy and Applications for Accounting, Audit and Financial Management. In this webcast you will learn the fundamentals of the AI-economy and the compelling forces that are driving the AI intelligence revolution. You will also gain an understanding of how automation is changing our “work on the desk” and driving the need for new business models.

Learning Objectives

When you complete this course you will be able to:

- Recognize what are technological revolutions
- Analyze how the current AI revolution is different
- Identify the four forces that are driving the revolution
- Identify how knowledge production is changing
- Analyze the automation and computerization link
- Identify your firm’s IT infrastructure in CAT structure
- Recall the basics of Cognitive layer

Topics Discussed

- Becoming an AI-Business Leader: What it means for your firm and your career
- Foundational elements of AI-Economy and the AI-centric strategy
- Theory of intelligent automation
This is unit 2 in the 4-part series Artificial Intelligence: Strategy and Applications for Accounting, Audit and Financial Management. In this webcast will gain an understanding of the key competitive and economic drivers behind the AI Revolution. Additionally, you will learn how to deconstruct processes in order to build a value-driven baseline plan for intelligent automation.

Learning Objectives

When you complete this course you will be able to:

- Apply the Intelligent Automation model in your firm
- Recall how to build a company around AI
- Apply the 7 value drivers in your Intelligent Automation planning
- Understand the deprocessize model
- Develop a baseline plan for intelligent automation

Topics Discussed

- How to develop an AI strategy for your enterprise
- Return on Investment for AI
- How to think about AI Use Cases

Acronym
AIPAI2

Field of Study
Information Technology

CPE Credit Hours
3

Knowledge Level
Intermediate

Intended Audience
CFOs, controllers, finance leaders and managers, firm partners, practice leaders, CPAs that serve and advise clients and innovation team professionals

Prerequisite
Demystifying Artificial Intelligence or basic AI knowledge

Advanced Preparation
None

Delivery Method
Group Live
Video Webcast
Artificial Intelligence: Strategy & Applications for Accounting, Audit and Financial Management (4-part series): AI Design Essentials: Unit 3

This is unit 3 in the 4-part series Artificial Intelligence: Strategy and Applications for Accounting, Audit and Financial Management. In this webcast you will learn about the essential components of an Enterprise AI Strategy and the critical role that data management, machine learning and automation will play in the design of your AI business model.

Learning Objectives

When you complete this course you will be able to:

- Recognize the importance and function of data management
- Ensure that your firm has a well-developed data management program
- Conceptualize how to design intelligent agents
- Do high level concept designs of new AI products and services
- Analyze the key concepts in Machine Learning from a business person’s perspective

Topics Discussed

- Understand the basics of AI and Machine Learning
- Develop an understanding of Data Management
- Develop a holistic understanding of Intelligent Automation in audit, accounting, and finance

Acronym
AIPAI3

Field of Study
Information Technology

CPE Credit Hours
3.5

Knowledge Level
Intermediate

Intended Audience
CFOs, controllers, finance leaders and managers, firm partners, practice leaders, CPAs that serve and advise clients and innovation team professionals

Prerequisite
Demystifying Artificial Intelligence or basic AI knowledge

Advanced Preparation
None

Delivery Method
Group Live Video Webcast
This is unit 4 in the 4-part series Artificial Intelligence: Strategy and Applications for Accounting, Audit and Financial Management. During this webcast you will gain a broad understanding of intelligent automation applications and how AI is transforming Accounting, Audit and Finance. You will also enhance your understanding of the crucial role of governance and ethics in the AI revolution.

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

- Develop a broad understanding of AI applications in Accounting, Audit, and Finance
- Manage AI Projects
- Help prepare for organizational transformation
- Understand the importance of Ethics
- Develop and apply a framework for ethics
- Understand the importance of Complex Adaptive Systems

Topics Discussed

- AI in audit
- AI in accounting
- AI management accounting
- AI in other areas of accounting
- AI ethics and governance
- Complex adaptive systems
- AI architecture

Acronym
AIPAI4

Field of Study
Information Technology

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
CFOs, controllers, finance leaders and managers, firm partners, practice leaders, CPAs that serve and advise clients and innovation team professionals

Prerequisite
Demystifying Artificial Intelligence or basic AI knowledge

Advanced Preparation
None

Delivery Method
Group Live Video Webcast
Roadmap to Artificial Intelligence

Artificial intelligence strategy & application

Roadmap to Artificial Intelligence (AI) is the second part of a webcast series designed to breakdown the complexity of AI and give actionable steps to consider towards your AI journey. This webcast will relate business problems with an AI solution using specific examples and use cases to illustrate challenges, and pitfalls.

Learn more about the Artificial Intelligence for Accounting and Finance Professionals webcast series and part one, Demystifying Artificial Intelligence, here.

Learning Objectives

When you complete this course you will be able to:

- Recall current applications of AI.
- Recall the difference between AI applications and capabilities.
- Recall the importance of data in AI applications.
- Recognize how AI can be applied to a business problem.
- Identify necessary considerations when developing an AI strategy/plan.
- Recognize operational considerations when developing an AI strategy/plan.
- Recognize data management considerations when developing an AI strategy/plan.
- Recognize situational risks and ethical considerations when developing an AI strategy/plan.
- Given a scenario, identify a business case for AI and implications to be considered when developing a strategy/plan.

Topics Discussed

- Practical applications of enterprise AI
- Focuses on the importance of a data-driven AI strategy
- What is an AI strategy for the enterprise?
- Solving business problems with AI
- Considerations for an AI strategy
- Recognize a business case for AI and the implications to consider

Acronym
AIRAI

Field of Study
Information Technology

CPE Credit Hours
4

Knowledge Level
Basic

Intended Audience
Accounting and finance professionals, who have the need or desire to understand the steps in an AI journey and how it will impact the accounting and finance profession; practitioners that serve or advise clients and would like to understand the impact of AI; and managers, decision makers and aspirational leaders looking to understand the steps to consider in their journey to AI

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Video Webcast
Advancing Food Safety With Blockchain: How Walmart Is Leading the Way

Gain a real-world understanding of how blockchain is impacting the global food supply chain by increasing end-to-end traceability, auditability and transparency of provenance. When food says organic, does it really mean organic? As a consumer, how can we know for sure? Learn more about how Walmart is leading the way to advancing food safety by using blockchain: building trust and ensuring that our food supply is traceable and safe.

**Learning Objectives**

When you complete this course you will be able to:

- Recognize how blockchain is contributing to advancing food safety.
- Recall the net impact of this transformative technology on the global supply chain.
- Recall current examples of blockchain technology, the challenges and issues that arise and how it will affect the global economy.

**Topics Discussed**

- Brief overview of the basic concepts behind blockchain technology.
- How blockchain is directly contributing to advancing food safety.
- The net impact of this transformative change throughout the supply chain.
- Current examples of blockchain usage in global food supply chain.
- Challenges and issues with use of blockchain technology for global food supply chain; privacy, governance, regulation and integration.
- Future plans and how this will affect the global economy.
- How to keep up on changes in global food supply chain.

**Acronym**
BLAFS

**Field of Study**
Information Technology

**CPE Credit Hours**
1

**Knowledge Level**
Basic

**Intended Audience**

- Anyone looking to understand more about how blockchain can be implemented in the supply chain
- Accountants looking for more information on blockchain
- Practitioners that serve or advise supply chain clients
- Managers and decision makers looking to run blockchain projects

**Prerequisite**
None

**Advanced Preparation**
None

**Delivery Method**
Video Webcast
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 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 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.

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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge.*

**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

---

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Blockchain for Financial Advisors

This webcast will provide CPAs, tax professionals, financial planners and other professionals with practical literacy on blockchain and determine the potential use for and current implementations of blockchain technologies within the financial advisory industry. In addition to other areas, we will review cryptoasset investment options, exchanges and platforms that offer individual investment services, institutional investment trends, and the impact that tokenization is already having on the investment advisory field.

Blockchain is transforming how transactions occur, how they are recorded, and how those records are maintained within the financial advisory services. This dynamic webcast looks at three use cases to demonstrate how blockchain can be implemented within financial planning to reduce errors, increase transparency, and drive investment opportunities. You will examine the implications, success and failure factors in addition to other considerations within use cases covering; blockchain driven investment options, deploying capital with cryptoassets and the tax implications.

Learning Objectives

When you complete this course you will be able to:

- Describe the basics of blockchain technologies and its current and future impact on the FA industry.
- Define the available blockchain options.
- Describe the various blockchain offerings to clients and customers.
- Summarize how smart contracts, stablecoins, and other market innovations are driving investment choices in the blockchain space.
- Describe how FA’s and other financial advisory professionals can adapt and integrate these options into their offering to clients and customers.

Topics Discussed

- Brief overview of the basic concepts behind blockchain technology.
- Use cases that illustrate the impact of blockchain on investable assets.
- Analysis of how blockchain and cryptoassets are evolving the world of financial advisors.
- The future of financial advisors and financial advisory firms.

Acronym
BLFA

Field of Study
Information Technology

CPE Credit Hours
6

Knowledge Level
Intermediate

Intended Audience
Anyone who needs to understand the implications of blockchain technology and digital assets in the financial arena. This includes:

- CPAs and other professionals with clients
- Accountants with clients or within organizations that are holding, trading, or issuing digital assets
- Financial Advisors
- Tax professionals
- Professionals who work in Personal Financial Planning

Prerequisite
Basic understanding of blockchain technology and financial advisory services

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
Blockchain for Financial Services

Use case review: challenges & opportunities

Blockchain is transforming how transactions occur, how they are recorded, and how those records are maintained within the financial services industry. This dynamic webcast looks at three use cases to demonstrate how blockchain can be implemented within international and investment banking to reduce errors, increase transparency, and drive productivity. You will examine organizational implications, success and failure factors and other considerations within use cases covering; business-to-business cross-border payments, raising capital, and smart contract benefits.

Learning Objectives

When you complete this course you will be able to:

- Recognize the potential impact blockchain will have on the financial services sector
- Examine the opportunities for blockchain in the financial services sector
- Analyze the challenges, risks and benefits in a blockchain adoption
- Examine the financial, organizational and compliance or regulatory consequences of a blockchain adoption

Topics Discussed

- Brief overview of the basic concepts behind blockchain technology
- Current regulatory landscape
- The future of financial services
- Use cases that show blockchain’s potential in global financial markets, i.e. Cross-border payments
- Raising capital
- Smart contracts

Acronym
BLFS

Field of Study
Information Technology

CPE Credit Hours
6 hours (Self-Study Online) and 5 hours (Video Webcast)

Knowledge Level
Intermediate

Intended Audience
- Accounting, finance professionals that are looking for more information on how blockchain will impact the financial services industry
- Practitioners that serve or advise clients and would like to understand the impact of blockchain
- Managers/decision makers looking to manage blockchain projects

Prerequisite
Basic knowledge of Blockchain

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast

© 2020 Association of International Certified Professional Accountants • Unauthorized Copying Prohibited
Blockchain for Healthcare

The blockchain effect

Implementation in healthcare

This dynamic webcast looks at three healthcare use cases to demonstrate how blockchain can be implemented to reduce errors, increase auditability, and drive collaboration. The focus areas include patient data management, drug traceability, and data sharing amongst insurers, healthcare service providers, pharmaceutical entities, patients and regulatory bodies. In these cases, we will examine how to implement blockchain, determine success and failure factors, and various other implementation considerations.

Learning Objectives

When you complete this course you will be able to:

- Recognize the potential impact blockchain will have on the healthcare sector
- Examine the opportunities for blockchain in the healthcare sector
- Analyze the challenges, risks and benefits in a blockchain adoption
- Examine the financial, organizational and compliance/regulatory consequences of a blockchain adoption

Blockchain is transforming how transactions occur, how they are recorded, and how those records are maintained.

Topics Discussed

- Brief overview of the basic concepts behind blockchain technology.
- Use cases that show blockchain’s potential in the healthcare industry.
- Brief overview of the current and future privacy concerns.
- The future of healthcare industry leveraging blockchain technology.

Acronym

BLHC

Field of Study

Information Technology

CPE Credit Hours

6 hours (Self-Study Online) and 4 hours (Video Webcast)

Knowledge Level

Intermediate

Intended Audience

- Accounting, finance professionals that are looking for more information on how blockchain will impact the healthcare industry
- Practitioners that serve or advise healthcare clients and would like to understand the impact of blockchain
- Managers/decision makers looking to run blockchain projects

Prerequisite

Basic knowledge of Blockchain

Advanced Preparation

None

Delivery Method

Group Live
Self-Study Online
Video Webcast

© 2020 Association of International Certified Professional Accountants • Unauthorized Copying Prohibited
Blockchain for Insurance

Deep dive into blockchain!

Learn how blockchain can transform the insurance industry so you can better advise your clients, serve your organizations, or influence blockchain technology initiatives within your firm.

You'll deep dive into use cases for property and casualty, life and re-insurance as you explore the transformative uses for blockchain within the industry;

- The potential evolving insurance business models;
- Insights in relation to decision criteria, opportunities, and risks;
- Emerging and future trends in blockchain.

Language you can understand. This course also features an easy-to-follow video moderated by Kirk Phillips, CPA, and spotlights interviews by 12 insurance industry experts. Using language finance professionals can understand, Phillips speaks from the standpoint of accountants and auditors, offering knowledge on how blockchain could be applied to the insurance industry to significantly improve the status of all stages of insurance.

Learning Objectives

When you complete this course you will be able to:

- Identify potential impact blockchain will have on the insurance industry.
- Identify opportunities and benefits created by blockchain implementation in the insurance industry.
- Analyze challenges and risks of blockchain adoption for both incumbents and new insure tech startups.
- Determine financial, organizational, and regulatory consequences of blockchain adoption.
- Identify importance of blockchain trends and developments related to the future of the insurance industry.

Topics Discussed

- Overview of blockchain insurance
- Property and casualty Insurance on Blockchain
- Life insurance on blockchain
- Reinsurance on blockchain
- Emerging and future trends of reinsurance on blockchain

Acronym
BLIS

Field of Study
Information Technology

CPE Credit Hours
6 hours (Self-Study Online) and 4 hours (Video Webcast)

Knowledge Level
Intermediate

Intended Audience

- Public accounting professionals and consultants that serve or advise insurance clients and would like to understand the impact of blockchain on the industry.
- Management accountants working in the insurance industry.
- Accounting, auditing, insurance, and finance professionals that are looking for more information on how blockchain will impact the insurance industry.
- Organization leaders and decision makers looking to strategically influence blockchain initiatives.

Prerequisite
Basic blockchain knowledge

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
Blockchain for Nonprofits

The Basics
Blockchain is a new technology being used to drive corporate transparency. At the core, it is a distributed ledger technology and all transactions are verified before being replicated.

Implementation & Considerations
In this webcast, we will underline the practical implications of blockchain technology for not-for-profit organizations. You will learn about the opportunities, risks, accounting and tax implications for not-for-profits involved with blockchain technology.

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

- Recognize the central elements used in the blockchain ecosystem.
- Identify the basic components of tax considerations for blockchain.
- Determine the various treatments of virtual currencies in accounting and auditing for not-for-profit.
- Identify the regulatory concepts related to implementing blockchain as well as determine the costs and benefits, both domestically and internationally.

Topics Discussed
- Blockchain overview
- Blockchain implementation
- Donations of virtual currencies
- Tax and accounting implications of accepting virtual currencies
- Regulatory issues that impact blockchain implementations
- Tax considerations for private foundations

Acronym
BLNFP

Field of Study
Information Technology

CPE Credit Hours
4

Knowledge Level
Intermediate

Intended Audience
- Anyone looking to understand more about how blockchain can be implemented in a nonprofit organization
- Accountants looking for more information on blockchain
- Practitioners that serve or advise nonprofit clients and would like to understand the impact of blockchain
- Managers and decision makers looking to run blockchain projects

Prerequisite
Basic understanding of blockchain technology

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
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
Intermediate

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
Basic blockchain knowledge

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
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

Acronym
BLTA

Field of Study
Information Technology, Tax

CPE Credit Hours
8.5 hours (Self-Study Online), 8.5 hours (Video Webcast), and 8.5 hours (Live Session)

Knowledge Level
Intermediate

Intended Audience
This course is valuable to anyone who needs to understand the implications of Blockchain technology and digital assets on taxation.

Prerequisite
Basic knowledge of Blockchain technology.

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Video Webcast
IRS Guidance on Taxation of Virtual Currency for Taxpayers and Practitioners

The US Internal Revenue Service has released guidance on the taxation of virtual currency. Expanding on guidance from 2014, the IRS is issuing additional detailed guidance to help taxpayers better understand their reporting obligations for specific transactions involving virtual currency. The new guidance includes Revenue Ruling 2019-24 and frequently asked questions (FAQs). This webcast walks through the new guidance, frequently asked questions and what you need to know as a tax practitioner or personal financial planner to serve your clients.

Learning Objectives

When you complete this course you will be able to:

- Understand the taxation of hard forks and air drops
- Distinguish what cost basis methods are acceptable
- Determine the fair market value of virtual currency received
- Understand check the box requirements for crypto disclosure
- Maintain backup documentation and records
- Understand what guidance is most important to taxpayers, tax practitioners or both and what AICPA comments were addressed by the guidance

Topics Discussed

- Taxation of hard forks and air drops
- Cost basis methods are acceptable
- Fair market value of virtual currency received
- Understand check the box requirements for crypto disclosure
- Maintain backup documentation and records
- Understand the latest IRS guidance, FAQs and AICPA comments

Acronym
BLVC

Field of Study
Tax, Technology

CPE Credit Hours
1

Knowledge Level
Basic

Intended Audience
Tax practitioners, personal financial planners, management accountants that deal with tax, attorneys

Prerequisite
None

Advanced Preparation
None

Delivery Method
Video Webcast
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 impact of automation on controls while learning how to prioritize processes and quantify KPI’s. You will also learn how to choose a vendor and the key considerations needed to begin the automation process.

Once you’ve completed the learning and passed the exam, you will be awarded with a certificate in the form of a digital badge.*

**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)

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
RPA for Accounts Payable & Receivable

Transform AP & AR with RPA. Increase your competitive edge and move toward an intelligent enterprise by harnessing automation (RPA) to increase operational efficiency and enhance customer experience. Prepare employees to add greater value to your organization by eliminating time-consuming, repetitive procedures. According to a new report from ISG, 92% or 9 in 10 companies are aiming to adopt robotic process automation by 2020. Learn about the benefits RPA can have on accounts payable and receivable processes and how that translates to higher productivity and cost savings. Gain experience with hands-on learning labs The practical hands-on learning labs utilize Automation Anywhere and are designed to give accounting and finance professionals real-world knowledge on how creating simple bots can have an immediate impact on daily tasks. You will walk through accounts payable and receivable use cases while acquiring a deeper understanding of the strategic importance of the client advisory and finance business partnering role.

Learning Objectives

When you complete this course you will be able to:

- Recognize how RPA is transforming AP and AR processes.
- Identify tasks in the AP and AR cycles that are feasible for RPA implementation.
- Use labs to create bots to automate AP and AR tasks for data ingestion and data handling.

Topics Discussed

- Brief overview of the types of RPA.
- How RPA is transforming AP and AR processes.
- Digital versus human roles.
- Data elements and process flows required to support the AP & AR process.
- Practical hands-on learning to create bots.
Robotic Process Automation Strategy for Business Leaders

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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

**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**

RPASBL

**Field of Study**

Information Technology, Specialized Knowledge

**CPE Credit Hours**

7 hours (Self-Study Online), 5.5 hours (Video Webcast), and 7 hours (Live Session)

**Knowledge Level**

Basic

**Intended Audience**

Global accounting and financial business leaders, as well as managers in public accounting and management accounting

**Prerequisite**

None

**Advanced Preparation**

None

**Delivery Method**

Group Live
Self-Study Online
Video Webcast
RPA for Tax

**Revolutionize business processes in Tax**

This webcast will give accounting and financial professionals a practical literacy on robotic process automation (RPA) via the use of performance based, task-centered problems. This webcast will help you identify potential uses for robotic process automation within the tax function including the benefits, considerations, and the decision criteria involved in an RPA implementation.

**Learning Objectives**

When you complete this course you will be able to:

- Identify information needs or requirements to apply data transformation.
- Determine criteria needed to apply or use RPA in the tax process.
- Recall how to build and test data transformation automation process.
- Analyze the requirements to implement RPA.

**Topics Discussed**

- Overview of the basic concepts behind robotic process automation
- Understand how RPA technology will affect tax practices
- Digital vs human roles
- Identify data elements and process flows required to support the tax reporting process
- Use cases that show how RPA can be applied within the tax function

**Acronym**

RPATAX

**Field of Study**

Information Technology

**CPE Credit Hours**

4

**Knowledge Level**

Intermediate

**Intended Audience**

- Accounting, finance professionals looking for more information on how robotic process automation will impact tax processes
- Tax practitioners in small to medium-size firms that serve or advise clients and would like to understand the impact of robotic process automation on the tax function
- Managers/decision makers looking to utilize robotic process automation for tax

**Prerequisite**

Basic RPA knowledge and an understanding of tax services

**Advanced Preparation**

None

**Delivery Method**

Group Live
Self-Study Online
Video Webcast
Cybersecurity Practical Applications Certificate

Become the go-to cyber adviser within your organization and with your clients. In your role as an accounting professional, you will likely be involved in assessing and mitigating cyber risk, and determining what will be done in the event of a cybersecurity breach.

Through this engaging and interactive certificate program, you will learn:

- common cybersecurity risks and how to minimize those risks;
- good cyber hygiene at the organizational and personal level;
- business events that should trigger cybersecurity considerations;
- proactive responses in the event of a cyberattack;
- considerations for assessing the effectiveness of a cybersecurity risk management program; and
- cybersecurity best practices in today's business environment.

Empower yourself to implement a sound cybersecurity risk management program that will help your organization avoid cyberattacks and recover quickly when they do occur.

Once you've completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to quality.

Learning Objectives

When you complete this course you will be able to:

- Determine how to prevent and respond to common cyber threats.
- Identify tools and processes for good cyber hygiene.
- Identify the key elements of a cybersecurity risk management program (CRMP).
- Select the appropriate services needed by your organization or client to prevent and respond to common cyber threats.
- Identify cybersecurity best practices.

Topics Discussed

- The accounting and finance professional's role in cybersecurity
- Preventative measures and effective responses for common cyberattacks
- Tools and processes for good cyber hygiene
- Cybersecurity services available to or offered by you
- Key elements of a cybersecurity risk management program
Cybersecurity Advisory Services Certificate

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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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

- Public accounting and other practitioners who are interested in providing cybersecurity advisory services
- Management accountants and internal auditors who want to understand the types of services available to their organizations related to the management of cybersecurity risks

Note: Participants must have or have access to IT expertise.

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
Cybersecurity Fundamentals for Finance and Accounting Professionals

Develop your fluency and gain the confidence to collaborate with others, as a non-IT professional, to help protect your organization or your clients from cyber threats. Cyber-attacks can disrupt businesses, result in financial losses, and destroy an organization’s reputation.

This certificate program covers 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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

Learning Objectives

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

- The importance of cybersecurity to you, the accounting and finance professional, and your organization or client.
- What it takes to develop a security mindset to be a trusted adviser and key contributor toward cybersecurity risk management.
- Key cybersecurity terminology to enable you to converse and collaborate with other functional leaders, employees, and vendors.
- Security framework(s) and applicable regulations for your organization or client.
- Financial and operational implications of cybersecurity. Recall key terms related to cybersecurity.

Topics Discussed

- The importance of cybersecurity and developing a security mindset
- Cybersecurity and digital transformation
- Cyberattacks, data breaches and privacy
- Cybersecurity frameworks and regulations
- Cybersecurity risk management: Risk assessment and controls
- Operational and financial implications of cybersecurity

Acronym
CSFD

Field of Study
Information Technology

CPE Credit Hours
13.5 hours (Self-Study Online), 10.5 hours (Video Webcast), and 16 hours (Blended Learning – Live Session and Self-Study Online)

Knowledge Level
Basic

Intended Audience
Finance professionals, CFOs and business managers, Controllers and internal auditors, Management and public accountants

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online Video Webcast Blended Learning (Self-Study Online followed by Live Session)
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.

The webcasts will give you the tools and insights to build and implement data-driven strategies within your organization.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

**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 1 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.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge.*

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

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Application of Data Analysis Essentials Certificate

This certificate is Part 2 of the Data Analyst Certificates Bundle — a comprehensive five-part program that provides training and practical guidance on the topic of data analytics.

This 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 to discover and explore relationships that yield insights. Then we will delve into recognizing these qualities in their different forms and how to utilize them in practical business situations.

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.

Learning Labs: This is an interactive learning program that includes bonus hands-on learning labs. You will practice using various technologies for preparing, analyzing and managing datasets in the real world. * Learning labs are optional and award no CPE credit.

Once you've completed the learning, you will be awarded with a certificate in the form of a digital badge. A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you've demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.

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.

Topics Discussed

• Types of different variables in data sets
• Fundamental statistical concepts
• Understand probability
• Different types of distributions
• Guided exposure to the open-source R platform

Acronym
DALP-S2

Field of Study
Statistics

CPE Credit Hours
15

Knowledge Level
Intermediate

Intended Audience
Accounting and finance professionals interested in applying data analysis

Prerequisite
It is recommended that you complete the Data Analysis Fundamentals Certificate or ensure you have equivalent knowledge and skills

Advanced Preparation
None

Delivery Method
Group Live
Self-Study Online
Data Analytics Modeling Certificate

This certificate is Part 3 of the Data Analyst Certificates Bundle — a comprehensive five-part program that provides training and practical guidance on the topic of data analytics.

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.

Learning Labs: This is an interactive learning program that includes bonus hands-on learning labs. You will practice using various technologies for preparing, analyzing and managing datasets in the real world. * Learning labs are optional and award no CPE credit.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge.*

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 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
- Managing data quality and integrity
- Extracting, transforming, and loading data
- Creating and using different types of data models

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Forecasting and Predictive Analytics Certificate

This certificate is Part 4 of the Data Analyst Certificates Bundle — a comprehensive five-part program that provides training and practical guidance on the topic of data analytics.

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.

Learning Labs: This is an interactive learning program that includes bonus hands-on learning labs. You will practice using various technologies for preparing, analyzing and managing datasets in the real world. * Learning labs are optional and award no CPE credit.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge.*

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.

Topics Discussed

- Predictive analytics techniques
- Forecasting with data models
- Bivariate and multivariate linear regression
- KNN classification
- Clustering
- Decision trees
- Monte Carlo simulations

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Data Visualization Certificate

This certificate is Part 5 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 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.

Learning Labs: This is an interactive learning program that includes bonus hands-on learning labs. You will practice using various technologies for preparing, analyzing and managing datasets in the real world. * Learning labs are optional and award no CPE credit.

Once you’ve completed the learning, you will be awarded with a certificate in the form of a digital badge.*

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.

Topics Discussed

- Communicating insights from data
- Making decisions from data
- Components of BI platforms
- How underlying data architecture affects reporting and predictive analytics techniques
- Recall visualization best practices

* A digital badge is a validated, graphical representation of your significant achievement. There is a description of the specific knowledge and skills you’ve demonstrated or achieved to earn it. As digital badges become the global standard for recognizing and publicizing professional development, your accepted badge will allow you to distinguish yourself in the marketplace and show your commitment to life-long learning and competency.
Understanding the principles.

This CPE self-study course will give you the knowledge and tools necessary to implement and maintain an effective IT governance infrastructure that identifies and addresses IT related risks in support of organizational objectives.

If you are seeking the CITP credential, this course provides essential competencies on the learning pathway towards understanding the principles and key components of an effective IT governance model, including the roles and responsibilities of those involved.

Learning Objectives

When you complete this course you will be able to:

- Identify the objectives and principles of IT governance, including key components and best practices.
- Recognize IT governance roles, responsibilities and accountabilities and various IT control frameworks.
- Identify the process involved in implementing IT governance.
- Identify the key components and benefits of the IT governance structure.
- Identify IT related risks that can affect the achievement of overall enterprise objectives.
- Recognize how to identify and mitigate risks through effective risk management.
- Identify risk exposures and ensure properly communicated to manage risks and avoid potential future impacts to the organization.
- Identify strategies for assessing and recognize the impact of control deficiencies to the entity.

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

Acronym
CITPGRC

Field of Study
Information Technology

CPE Credit Hours
6

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, risk professionals

Prerequisite
None

Advanced Preparation
None

Delivery Method
Group Live
Video Webcast
Self-study Online
Information Security Governance

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
PowerBI Training Course

This nine-part self-study online series will help you develop the skills necessary to use Microsoft Power BI tools, which will allow you to perform enhanced data analysis.

In 2010, Microsoft released PowerPivot, a new data analysis tool that removed the weaknesses of Excel PivotTables. PowerPivot took Excel from a low-end data analytics tool to one of the most sophisticated and comprehensive tools used. Since 2010, Microsoft has continued its development of end-user data analysis tools. This entire suite of products is called Power BI.

These courses are presented using Excel 2019/Office 365, but most concepts covered apply to all versions of Excel. Courses include:

- Introduction to MS Power BI Tools
- Prepare Your Data Efficiently for Excel Analysis
- Analyze Your Data with Excel Pivot Tables
- Create Excel Dashboards for Maximum Impact
- Use Power Query to Transform Your Data
- Go Beyond Pivot Tables with Power Pivot
- Use Advanced Calculations with Dax Formulas
- Use PBI Desktop to Create Reports and Dashboards
- Share Your Data Analysis Using PowerBI.com

Learning Objectives

When you complete this course you will be able to:

- Recognize how Power BI tools can help with your data analysis needs.
- Identify uses for each Power BI tool.
- Select which PowerBI tool will meet your organization’s strategy.

Topics Discussed

- The challenge of using Excel for data analysis
- Introduction to the various PowerBI tools
- A tour of each tool’s interface

Acronym
PWRBIBund

Field of Study
Computer Software & Applications

CPE Credit Hours
26

Knowledge Level
Overview

Intended Audience
Accounting and finance professionals; anyone who uses or wants to use Excel for data analysis

Prerequisite
None

Advanced Preparation
None

Delivery Method
Self-Study Online
This course will present the contents of each section of a SOC 2 report, highlighting key items of interest to the user. Familiarize yourself with what the sections of a SOC 2 report may look like. As a SOC 2 report user, you will better be able to identify pertinent information as it may impact your organization or audit work. And as a service provider or service auditor, you will better be able to recognize what users are looking for and meet the requirements of SSAE No. 18.

Learning Objectives

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

- Recognize the sections within a SOC 2 report and responsibility for each, including complementary service organization controls (CSOCs).
- Identify key elements when reviewing a SOC 2 report, including complementary user entity controls (CUECs) and report opinion types.
- Recall considerations related to exceptions, bridge letters, and SOC 3 reports.

Topics Discussed

- Sections within a SOC 2 report
- User entity control considerations
- Inclusive vs carveout method of reporting on CSOCs
- Opinion types
- SOC 2 to SOC 3 report comparison

Acronym
SOC2RW

Field of Study
Auditing

CPE Credit Hours
2–2.5

Knowledge Level
Basic

Intended Audience
Users of the SOC 2 report and service auditors with 0–2 years experience, user entities, user entity auditors, practitioners performing SOC for service organizations engagements, those involved in vendor management, and security managers

Prerequisite
None

Advanced Preparation
None

Delivery Method
Webcast

First Offering Date
May 1, 2020
The Streamlined Excel Reporting Series includes four webcasts that will guide you through step-by-step demonstrations on how to create and use PivotTables to increase your productivity and effectiveness as a finance professional.

**Learning Objectives**

When you complete this course you will be able to:

- State the process to create a PivotTable report and a PivotChart.
- Distinguish between formula-based and PivotTable reports.
- Identify three Excel features that can graphically communicate information.

**Topics Discussed**

- PivotTable fundamentals
- How to create a PivotTable report and a PivotChart
- How to build PivotTables from data extracts and external databases
- How to use Excel features to graphically communicate information

**Acronym**
N/A

**Field of Study**
Specialized Knowledge

**CPE Credit Hours**
8

**Knowledge Level**
Intermediate

**Intended Audience**
All accounting and finance professionals

**Prerequisite**
Working knowledge of Excel

**Advanced Preparation**
None

**Delivery Method**
Audio Webcast
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCS</td>
<td>Advanced Controller and CFO Skills</td>
<td>77</td>
</tr>
<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>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>56</td>
</tr>
<tr>
<td>ADVSA-EXAM</td>
<td>Advanced Single Audit Certificate Exam</td>
<td>6</td>
</tr>
<tr>
<td>AEBP</td>
<td>Advanced Auditing for Employee Benefit Plans</td>
<td>22</td>
</tr>
<tr>
<td>AHWP-EXAM</td>
<td>Advanced Health and Welfare Plans Audit Certificate Exam</td>
<td>5</td>
</tr>
<tr>
<td>AIDAI</td>
<td>Demystifying Artificial Intelligence</td>
<td>168</td>
</tr>
<tr>
<td>AIPAI1</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): The AI Economy: Unit 1</td>
<td>169</td>
</tr>
<tr>
<td>AIPAI2</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Economics &amp; Business Strategy: Unit 2</td>
<td>170</td>
</tr>
<tr>
<td>AIPAI3</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Design Essentials: Unit 3</td>
<td>171</td>
</tr>
<tr>
<td>AIPAI4</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Applications &amp; Ethics: Unit 4</td>
<td>172</td>
</tr>
<tr>
<td>AIRAI</td>
<td>Roadmap to Artificial Intelligence</td>
<td>173</td>
</tr>
<tr>
<td>AKFP</td>
<td>Audits of 401(k) Plans</td>
<td>23</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>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
<td>123</td>
</tr>
<tr>
<td>AUAA</td>
<td>Annual Update for Accountants and Auditors</td>
<td>25</td>
</tr>
<tr>
<td>AUDW</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
<td>26</td>
</tr>
<tr>
<td>AUEBP</td>
<td>Audits of Employee Benefit Plans Subject to ERISA</td>
<td>24</td>
</tr>
<tr>
<td>BLAFS</td>
<td>Advancing Food Safety With Blockchain: How Walmart Is Leading the Way</td>
<td>174</td>
</tr>
<tr>
<td>BLAU</td>
<td>Blockchain Implications for Audit and Assurance</td>
<td>175</td>
</tr>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>176</td>
</tr>
<tr>
<td>BLFA</td>
<td>Blockchain for Financial Advisors</td>
<td>177</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
<td>178</td>
</tr>
<tr>
<td>BLHC</td>
<td>Blockchain for Healthcare</td>
<td>179</td>
</tr>
<tr>
<td>BLIS</td>
<td>Blockchain for Insurance</td>
<td>180</td>
</tr>
<tr>
<td>BLNFP</td>
<td>Blockchain for Nonprofits</td>
<td>181</td>
</tr>
<tr>
<td>Acronym</td>
<td>Full Form</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>-----------</td>
<td>------</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
<td>182</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
<td>183</td>
</tr>
<tr>
<td>BLVC</td>
<td>IRS Guidance on Taxation of Virtual Currency for Taxpayers and Practitioners</td>
<td>184</td>
</tr>
<tr>
<td>CAAT</td>
<td>Construction Contractors: Accounting and Auditing</td>
<td>27</td>
</tr>
<tr>
<td>CBTF</td>
<td>Cybersecurity Practical Applications Certificate</td>
<td>189</td>
</tr>
<tr>
<td>CCAI</td>
<td>Construction Contractors Advanced Issues</td>
<td>28</td>
</tr>
<tr>
<td>CHTX</td>
<td>Tax Considerations and Consequences for Closely Held Businesses</td>
<td>124</td>
</tr>
<tr>
<td>CITPGRC</td>
<td>IT Governance, Risks and Controls</td>
<td>198</td>
</tr>
<tr>
<td>CITPISG</td>
<td>Information Security Governance</td>
<td>199</td>
</tr>
<tr>
<td>CL4AUAA</td>
<td>Accounting and Auditing Update</td>
<td>29</td>
</tr>
<tr>
<td>CL4COBP</td>
<td>The Changing Role of the Controller: Advancing from Tactical to Strategic</td>
<td>78</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Preparation, Compilation, and Review Engagements: Update and Review</td>
<td>30</td>
</tr>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
<td>31</td>
</tr>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
<td>79</td>
</tr>
<tr>
<td>CL4FFMD</td>
<td>Financial Forecasting: Planning for Success</td>
<td>80</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>57</td>
</tr>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
<td>32</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
<td>125</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
<td>33</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
<td>81</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
<td>82</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
<td>34</td>
</tr>
<tr>
<td>CL4NPPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>58</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
<td>35</td>
</tr>
<tr>
<td>CL4PTRM</td>
<td>Reviewing Partnership Tax Returns: What Are You Missing?</td>
<td>127</td>
</tr>
<tr>
<td>CL4RCP</td>
<td>Revenue and Cash Receipts: Common Frauds and Internal Controls</td>
<td>36</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>59</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-for-Profits</td>
<td>60</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller’s Update: Today’s Latest Trends</td>
<td>83</td>
</tr>
<tr>
<td>CL4SSM</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>128</td>
</tr>
<tr>
<td>CL4TKBP</td>
<td>Risk, Cost, and Cash Management for Controllers and Financial Managers</td>
<td>84</td>
</tr>
<tr>
<td>CL4TTFS</td>
<td>The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them</td>
<td>37</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>85</td>
</tr>
<tr>
<td>COBP</td>
<td>Transforming Your Role as Controller to Business Partner</td>
<td>86</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review</td>
<td>38</td>
</tr>
<tr>
<td>COSO-ERMC</td>
<td>COSO Enterprise Risk Management Certificate Program</td>
<td>72</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>190</td>
</tr>
<tr>
<td>CSAE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
<td>39</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>191</td>
</tr>
<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
<td>87</td>
</tr>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series</td>
<td>192</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>193</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>194</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>195</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>196</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>197</td>
</tr>
<tr>
<td>EO-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>130</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>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
<td>40</td>
</tr>
<tr>
<td>FASBI</td>
<td>U.S. GAAP: Review for Business &amp; Industry</td>
<td>41</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>88</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>89</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>61</td>
</tr>
<tr>
<td>FTR1</td>
<td>Finance Transformation: Manage Disruption Certificate</td>
<td>73</td>
</tr>
<tr>
<td>FTR2</td>
<td>Finance Transformation: Ignite Change</td>
<td>74</td>
</tr>
<tr>
<td>FVM-CFIMAIN</td>
<td>CVFI Education</td>
<td>75</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>62</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
<td>63</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
<td>131</td>
</tr>
<tr>
<td>HI2CM</td>
<td>Coaching vs. Mentoring</td>
<td>96</td>
</tr>
<tr>
<td>HI2MC</td>
<td>Managing Change</td>
<td>97</td>
</tr>
<tr>
<td>HIBT</td>
<td>Building Trusting Relationships</td>
<td>98</td>
</tr>
<tr>
<td>HICT</td>
<td>Critical Thinking Skills</td>
<td>99</td>
</tr>
<tr>
<td>HIEI</td>
<td>Emotional Intelligence</td>
<td>100</td>
</tr>
<tr>
<td>HILA</td>
<td>Leading vs. Managing</td>
<td>101</td>
</tr>
<tr>
<td>HILO</td>
<td>Optimizing Performance Through Listening and Observing</td>
<td>102</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>-----------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>HIPR</td>
<td>Building Personal Resilience</td>
<td>103</td>
</tr>
<tr>
<td>HITM</td>
<td>Time Management</td>
<td>104</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2020</td>
<td>132</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
<td>42</td>
</tr>
<tr>
<td>IFRSCert</td>
<td>IFRS Certificate Program</td>
<td>17</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop</td>
<td>133</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
<td>43</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>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>64</td>
</tr>
<tr>
<td>IRFC</td>
<td>Fundamentals of Integrated Reporting Certificate Program</td>
<td>76</td>
</tr>
<tr>
<td>ITC_181_1</td>
<td>U.S. International Tax: Core Concepts</td>
<td>110</td>
</tr>
<tr>
<td>ITC_183_1</td>
<td>U.S. International Tax: Advanced Issues</td>
<td>112</td>
</tr>
<tr>
<td>ITC_18B_1</td>
<td>U.S. International Tax: Introduction to U.S. Outbound and Inbound Transactions</td>
<td>111</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
<td>90</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
<td>44</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>65</td>
</tr>
<tr>
<td>NFP1-CERT</td>
<td>Not-for-Profit Certificate I</td>
<td>54</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>55</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>66</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
<td>134</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>114</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>115</td>
</tr>
<tr>
<td>PFP-PROC</td>
<td>PFP Practical Applications Certificate Program</td>
<td>117</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>118</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
<td>45</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA's Annual Federal Tax Update</td>
<td>135</td>
</tr>
<tr>
<td>PWRBIbund</td>
<td>PowerBI Training Course</td>
<td>200</td>
</tr>
<tr>
<td>RAEEAQ</td>
<td>Risk Assessment Deep Dive: How to Avoid Common Missteps</td>
<td>46</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>67</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today's Complexities</td>
<td>91</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>RPAPR</td>
<td>RPA for Accounts Payable &amp; Receivable</td>
<td>186</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>187</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>RPATAX</td>
<td>RPA for Tax</td>
<td>188</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>92</td>
</tr>
<tr>
<td>SMBZ</td>
<td>Accounting and Auditing Update for Small Businesses</td>
<td>47</td>
</tr>
<tr>
<td>SOC2RW</td>
<td>SOC 2® Report Walkthrough</td>
<td>201</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
<td>49</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
<td>21</td>
</tr>
<tr>
<td>SOCSO</td>
<td>SOC for Service Organizations Deep Dive</td>
<td>48</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing</td>
<td>68</td>
</tr>
<tr>
<td>TSE.ADVTA</td>
<td>Advanced Income Tax Accounting</td>
<td>137</td>
</tr>
<tr>
<td>TSE.AMP</td>
<td>Accounting Methods &amp; Periods: Including Form 3115</td>
<td>138</td>
</tr>
<tr>
<td>TSE.APL</td>
<td>Advanced Taxation LLCs &amp; Partnerships</td>
<td>139</td>
</tr>
<tr>
<td>TSE.ATPSC</td>
<td>Advanced Tax Planning S Corporations</td>
<td>140</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation</td>
<td>141</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity</td>
<td>142</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>50</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>93</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>143</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td></td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td></td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td></td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer</td>
<td>144</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>145</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions</td>
<td>146</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation</td>
<td>147</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation</td>
<td>148</td>
</tr>
<tr>
<td>TSE.IRS</td>
<td>IRS Disputes</td>
<td>149</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting</td>
<td>150</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals</td>
<td>151</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning</td>
<td>152</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax</td>
<td>153</td>
</tr>
<tr>
<td>TSE.SCF</td>
<td>S Corporations: Key Issues, Compliance, and Tax Strategies</td>
<td>154</td>
</tr>
<tr>
<td>TSE.TAI</td>
<td>Tax Accounting for Inventories</td>
<td>155</td>
</tr>
<tr>
<td>TSE.TCC</td>
<td>Taxation of Corporations</td>
<td>156</td>
</tr>
<tr>
<td>TSE.TFLP</td>
<td>Tax Fundamentals of LLCs and Partnerships</td>
<td>157</td>
</tr>
<tr>
<td>TSE.TPSC</td>
<td>Tax Planning for Small Businesses</td>
<td>158</td>
</tr>
<tr>
<td>TSE.TPT</td>
<td>Taxation of Property Transactions</td>
<td>159</td>
</tr>
<tr>
<td>TSE.TR1</td>
<td>Tax Research I</td>
<td>160</td>
</tr>
<tr>
<td>TSE.TR2</td>
<td>Tax Research II</td>
<td>161</td>
</tr>
<tr>
<td>Acronym</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>TSE.TRE</td>
<td>Real Estate Taxation</td>
<td>162</td>
</tr>
<tr>
<td>TSE.WPD</td>
<td>Working Paper Documentation — Tax Staff Essentials</td>
<td>163</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>119</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>120</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>121</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>122</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>164</td>
</tr>
<tr>
<td>TTFS</td>
<td>Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes</td>
<td>51</td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: <em>Government Auditing Standards</em>, 2018 Revision</td>
<td>69</td>
</tr>
<tr>
<td></td>
<td>Streamlined Excel Reporting Series</td>
<td>202</td>
</tr>
<tr>
<td>Alphabetical Index</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------</td>
<td>-----------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>IITW</td>
<td>1040 Tax Return Workshop</td>
<td>133</td>
</tr>
<tr>
<td>CL4AUAA</td>
<td>Accounting and Auditing Update</td>
<td>29</td>
</tr>
<tr>
<td>SMBZ</td>
<td>Accounting and Auditing Update for Small Businesses</td>
<td>47</td>
</tr>
<tr>
<td>FSNPO</td>
<td>Accounting and Reporting for Not-for-Profit Organizations</td>
<td>61</td>
</tr>
<tr>
<td>TSE.AMP</td>
<td>Accounting Methods &amp; Periods: Including Form 3115</td>
<td>138</td>
</tr>
<tr>
<td>AEBP</td>
<td>Advanced Auditing for Employee Benefit Plans</td>
<td>22</td>
</tr>
<tr>
<td>ACCS</td>
<td>Advanced Controller and CFO Skills</td>
<td>77</td>
</tr>
<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>TSE.ADVTIA</td>
<td>Advanced Income Tax Accounting</td>
<td>137</td>
</tr>
<tr>
<td>ADVSA-EXAM</td>
<td>Advanced Single Audit Certificate Exam</td>
<td>6</td>
</tr>
<tr>
<td>ASOC-EXAM</td>
<td>Advanced SOC for Service Organizations Certificate Exam</td>
<td>11</td>
</tr>
<tr>
<td>TSE.ATPSC</td>
<td>Advanced Tax Planning S Corporations</td>
<td>140</td>
</tr>
<tr>
<td>TSE.APL</td>
<td>Advanced Taxation LLCs &amp; Partnerships</td>
<td>139</td>
</tr>
<tr>
<td>ADUG</td>
<td>Advanced Topics in a Single Audit</td>
<td>56</td>
</tr>
<tr>
<td>BLAFS</td>
<td>Advancing Food Safety With Blockchain: How Walmart Is Leading the Way</td>
<td>174</td>
</tr>
<tr>
<td>PTU</td>
<td>AICPA’s Annual Federal Tax Update</td>
<td>135</td>
</tr>
<tr>
<td>DAAN</td>
<td>Analytics and Big Data for Accountants</td>
<td>87</td>
</tr>
<tr>
<td>ATCP</td>
<td>Annual Tax Update: Corporations and Pass-Through Entities</td>
<td>123</td>
</tr>
<tr>
<td>TSUI</td>
<td>Annual Tax Update: Individuals and Sole Proprietors</td>
<td>164</td>
</tr>
<tr>
<td>CORU</td>
<td>Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements</td>
<td>38</td>
</tr>
<tr>
<td>AUAAN</td>
<td>Annual Update for Accountants and Auditors</td>
<td>25</td>
</tr>
<tr>
<td>SKSB</td>
<td>Annual Update for Controllers</td>
<td>92</td>
</tr>
<tr>
<td>CL4GNAU</td>
<td>Annual Update for Governments and Not-For-Profits</td>
<td>57</td>
</tr>
<tr>
<td>TGNP</td>
<td>Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs</td>
<td>68</td>
</tr>
<tr>
<td>DALP-S2</td>
<td>Application of Data Analysis Essentials Certificate</td>
<td>194</td>
</tr>
<tr>
<td>CL4PSKEP</td>
<td>Applying Professional Skepticism in an Audit</td>
<td>35</td>
</tr>
<tr>
<td>INUG</td>
<td>Applying the Uniform Guidance in Your Single Audits</td>
<td>64</td>
</tr>
<tr>
<td>AIPAI1</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): The AI Economy: Unit 1</td>
<td>169</td>
</tr>
<tr>
<td>AIPAI4</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management(4-part series): AI Applications &amp; Ethics: Unit 4</td>
<td>172</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>AIPAI3</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Design Essentials: Unit 3</td>
<td>171</td>
</tr>
<tr>
<td>AIPAI2</td>
<td>Artificial Intelligence: Strategy &amp; Applications for Accounting, Audit and Financial Management (4-part series): AI Economics &amp; Business Strategy: Unit 2</td>
<td>170</td>
</tr>
<tr>
<td>ASE4</td>
<td>Audit Staff Essentials - Experienced In-Charge/Senior Staff</td>
<td>10</td>
</tr>
<tr>
<td>ASE3</td>
<td>Audit Staff Essentials - Experienced Staff/New In-Charge</td>
<td>9</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>AUDW</td>
<td>Audit Working Papers: Documenting and Reviewing Field Work</td>
<td>26</td>
</tr>
<tr>
<td>CL4DFW</td>
<td>Audit Workpapers: Documenting Field Work</td>
<td>31</td>
</tr>
<tr>
<td>AKFP</td>
<td>Audits of 401(k) Plans</td>
<td>23</td>
</tr>
<tr>
<td>AUEBP</td>
<td>Audits of Employee Benefit Plans Subject to ERISA</td>
<td>24</td>
</tr>
<tr>
<td>PRTC</td>
<td>Becoming an AICPA Peer Review Team or Review Captain: Case Study Application</td>
<td>45</td>
</tr>
<tr>
<td>GPT</td>
<td>Best Practices for Payroll Taxes and 1099 Issues</td>
<td>131</td>
</tr>
<tr>
<td>BLFA</td>
<td>Blockchain for Financial Advisors</td>
<td>177</td>
</tr>
<tr>
<td>BLFS</td>
<td>Blockchain for Financial Services</td>
<td>178</td>
</tr>
<tr>
<td>BLHC</td>
<td>Blockchain for Healthcare</td>
<td>179</td>
</tr>
<tr>
<td>BLIS</td>
<td>Blockchain for Insurance</td>
<td>180</td>
</tr>
<tr>
<td>BLNFP</td>
<td>Blockchain for Nonprofits</td>
<td>181</td>
</tr>
<tr>
<td>BLSC</td>
<td>Blockchain for Supply Chain</td>
<td>182</td>
</tr>
<tr>
<td>BLCF</td>
<td>Blockchain Fundamentals for Accounting and Finance Professionals Certificate</td>
<td>176</td>
</tr>
<tr>
<td>BLAU</td>
<td>Blockchain Implications for Audit and Assurance</td>
<td>175</td>
</tr>
<tr>
<td>BLTA</td>
<td>Blockchain Implications for Tax</td>
<td>183</td>
</tr>
<tr>
<td>HIPR</td>
<td>Building Personal Resilience</td>
<td>103</td>
</tr>
<tr>
<td>HIBT</td>
<td>Building Trusting Relationships</td>
<td>98</td>
</tr>
<tr>
<td>TSE.CCD</td>
<td>Capitalized Costs and Depreciation</td>
<td>141</td>
</tr>
<tr>
<td>CL4VCCO</td>
<td>Change the Way You Work: Success as a Virtual CFO</td>
<td>85</td>
</tr>
<tr>
<td>TSE.CFE</td>
<td>Choice and Formation of Entity</td>
<td>142</td>
</tr>
<tr>
<td>HI2CM</td>
<td>Coaching vs. Mentoring</td>
<td>96</td>
</tr>
<tr>
<td>CCAI</td>
<td>Construction Contractors Advanced Issues</td>
<td>28</td>
</tr>
<tr>
<td>CAAT</td>
<td>Construction Contractors: Accounting and Auditing</td>
<td>27</td>
</tr>
<tr>
<td>CL4SKSB</td>
<td>Controller’s Update: Today’s Latest Trends</td>
<td>83</td>
</tr>
<tr>
<td>FAIEC</td>
<td>Core Forensic Accounting Certificate</td>
<td>15</td>
</tr>
<tr>
<td>COSO-ERMC</td>
<td>COSO Enterprise Risk Management Certificate Program</td>
<td>72</td>
</tr>
<tr>
<td>COSO-ICC</td>
<td>COSO Internal Control Certificate Program</td>
<td>12</td>
</tr>
<tr>
<td>HICT</td>
<td>Critical Thinking Skills</td>
<td>99</td>
</tr>
<tr>
<td>FVM-CFIMAIN</td>
<td>CVFI Education</td>
<td>75</td>
</tr>
<tr>
<td>CSADV</td>
<td>Cybersecurity Advisory Services Certificate</td>
<td>190</td>
</tr>
<tr>
<td>Acronym</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>CSAE</td>
<td>Cybersecurity Advisory Services: Readiness Assessment Deep Dive</td>
<td>39</td>
</tr>
<tr>
<td>CSFD</td>
<td>Cybersecurity Fundamentals for Finance and Accounting Professionals</td>
<td>191</td>
</tr>
<tr>
<td>CBTF</td>
<td>Cybersecurity Practical Applications Certificate</td>
<td>189</td>
</tr>
<tr>
<td>DALP-S1</td>
<td>Data Analysis Fundamentals Certificate</td>
<td>193</td>
</tr>
<tr>
<td>DAES</td>
<td>Data Analytics Executive Series</td>
<td>192</td>
</tr>
<tr>
<td>DALP-S3</td>
<td>Data Analytics Modeling Certificate</td>
<td>195</td>
</tr>
<tr>
<td>DALP-S5</td>
<td>Data Visualization Certificate</td>
<td>197</td>
</tr>
<tr>
<td>AIDAI</td>
<td>Demystifying Artificial Intelligence</td>
<td>168</td>
</tr>
<tr>
<td>CL4DYDM</td>
<td>Developing Your Digital Mindset</td>
<td>79</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>50</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>93</td>
</tr>
<tr>
<td>TSE.EBC</td>
<td>Effective Business Communications</td>
<td>143</td>
</tr>
<tr>
<td>HIEI</td>
<td>Emotional Intelligence</td>
<td>100</td>
</tr>
<tr>
<td>LAWU</td>
<td>Employment Law Update: Key Risks and Recent Trends</td>
<td>90</td>
</tr>
<tr>
<td>CL4LAWU</td>
<td>Employment Law Update: Reducing Employer Liability</td>
<td>82</td>
</tr>
<tr>
<td>RMGT</td>
<td>Enterprise Risk Management: New Approaches for Today's Complexities</td>
<td>91</td>
</tr>
<tr>
<td>TSE.ETP</td>
<td>Estate &amp; Trust Primer</td>
<td>144</td>
</tr>
<tr>
<td>PFP-ESTC</td>
<td>Estate Planning Certificate Program</td>
<td>114</td>
</tr>
<tr>
<td>CL4GRE</td>
<td>Ethics and Professional Conduct: Updates and Practical Applications</td>
<td>32</td>
</tr>
<tr>
<td>FBPI</td>
<td>Finance Business Partnering: Influence to Impact</td>
<td>89</td>
</tr>
<tr>
<td>FBPB</td>
<td>Finance Business Partnering: The Essentials</td>
<td>88</td>
</tr>
<tr>
<td>FTR2</td>
<td>Finance Transformation: Ignite Change</td>
<td>74</td>
</tr>
<tr>
<td>FTR1</td>
<td>Finance Transformation: Manage Disruption Certificate</td>
<td>73</td>
</tr>
<tr>
<td>CL4FFMD</td>
<td>Financial Forecasting: Planning for Success</td>
<td>80</td>
</tr>
<tr>
<td>CL4NFPF</td>
<td>Financial Reporting for Not-for-Profit Entities</td>
<td>58</td>
</tr>
<tr>
<td>DALP-S4</td>
<td>Forecasting and Predictive Analytics Certificate</td>
<td>196</td>
</tr>
<tr>
<td>FAIP</td>
<td>Forensic Accounting Investigative Practices</td>
<td>40</td>
</tr>
<tr>
<td>E0-F990</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>130</td>
</tr>
<tr>
<td>TSE.F9B</td>
<td>Form 990: Mastering Its Unique Characteristics</td>
<td>145</td>
</tr>
<tr>
<td>TTFS</td>
<td>Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes</td>
<td>51</td>
</tr>
<tr>
<td>FACERTBundle</td>
<td>Fundamentals of Forensic Accounting Certificate Program</td>
<td>14</td>
</tr>
<tr>
<td>IRFC</td>
<td>Fundamentals of Integrated Reporting Certificate Program</td>
<td>76</td>
</tr>
<tr>
<td>GAU</td>
<td>Governmental Accounting and Auditing Update</td>
<td>62</td>
</tr>
<tr>
<td>GNAU</td>
<td>Governmental and Not-for-Profit Annual Update</td>
<td>63</td>
</tr>
<tr>
<td>CL4HOT</td>
<td>Hottest Tax Planning Developments Under the Current Tax Law</td>
<td>125</td>
</tr>
<tr>
<td>HOT</td>
<td>Hottest Tax Topics for 2020</td>
<td>132</td>
</tr>
<tr>
<td>IFRSCert</td>
<td>IFRS Certificate Program</td>
<td>17</td>
</tr>
<tr>
<td>Code</td>
<td>Course Title</td>
<td>Page</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>TSE.ITA</td>
<td>Income Tax Accounting</td>
<td>150</td>
</tr>
<tr>
<td>TSE.ITP</td>
<td>Income Tax Planning</td>
<td>152</td>
</tr>
<tr>
<td>TSE.ITF</td>
<td>Individual Tax Fundamentals</td>
<td>151</td>
</tr>
<tr>
<td>CITPISG</td>
<td>Information Security Governance</td>
<td>199</td>
</tr>
<tr>
<td>INTEREBP-EXAM</td>
<td>Intermediate Employee Benefit Plans Audit Certificate Exam</td>
<td>18</td>
</tr>
<tr>
<td>TSE.IIT</td>
<td>Intermediate Individual Taxation</td>
<td>147</td>
</tr>
<tr>
<td>INTERSA-EXAM</td>
<td>Intermediate Single Audit Certificate Exam</td>
<td>19</td>
</tr>
<tr>
<td>ICDAD</td>
<td>Internal Control and COSO Essentials for Financial Managers, Accountants, and Auditors</td>
<td>42</td>
</tr>
<tr>
<td>TSE.INT</td>
<td>International Taxation</td>
<td>148</td>
</tr>
<tr>
<td>CL4INRR</td>
<td>Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know</td>
<td>33</td>
</tr>
<tr>
<td>TSE.IBA</td>
<td>Introduction to Business Acquisitions</td>
<td>146</td>
</tr>
<tr>
<td>SOCRPTS</td>
<td>Introduction to SOC for Service Organizations Reporting</td>
<td>49</td>
</tr>
<tr>
<td>PFP-INVC</td>
<td>Investment Planning Certificate Program</td>
<td>115</td>
</tr>
<tr>
<td>TSE.IRS</td>
<td>IRS Disputes</td>
<td>149</td>
</tr>
<tr>
<td>BLVC</td>
<td>IRS Guidance on Taxation of Virtual Currency for Taxpayers and Practitioners</td>
<td>184</td>
</tr>
<tr>
<td>CITPGRC</td>
<td>IT Governance, Risks and Controls</td>
<td>198</td>
</tr>
<tr>
<td>HILA</td>
<td>Leading vs. Managing</td>
<td>101</td>
</tr>
<tr>
<td>CL4LAMA</td>
<td>Lean Accounting and Management: Saving Money by Streamlining Operations</td>
<td>81</td>
</tr>
<tr>
<td>LEAS</td>
<td>Leases: Mastering the New FASB Requirements</td>
<td>44</td>
</tr>
<tr>
<td>HI2MC</td>
<td>Managing Change</td>
<td>97</td>
</tr>
<tr>
<td>TSE.MST</td>
<td>Multistate Income Tax</td>
<td>153</td>
</tr>
<tr>
<td>NXUP</td>
<td>Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes</td>
<td>134</td>
</tr>
<tr>
<td>NAU</td>
<td>Not-for-Profit Accounting and Auditing Update</td>
<td>65</td>
</tr>
<tr>
<td>NFP1-CERT</td>
<td>Not-for-Profit Certificate I</td>
<td>54</td>
</tr>
<tr>
<td>NFP2-CERT</td>
<td>Not-for-Profit Certificate II</td>
<td>55</td>
</tr>
<tr>
<td>NFPF</td>
<td>Not-for-Profit Financial Reporting: Mastering the Unique Requirements</td>
<td>66</td>
</tr>
<tr>
<td>HIL0</td>
<td>Optimizing Performance Through Listening and Observing</td>
<td>102</td>
</tr>
<tr>
<td>PFP-PROCBB</td>
<td>PFP Practical Applications Certificate Program</td>
<td>117</td>
</tr>
<tr>
<td>PWRIBIund</td>
<td>PowerBI Training Course</td>
<td>200</td>
</tr>
<tr>
<td>PCRE</td>
<td>Preparation, Compilation and Review Staff Essentials</td>
<td>20</td>
</tr>
<tr>
<td>CL4COMP</td>
<td>Preparation, Compilation, and Review Engagements: Update and Review</td>
<td>30</td>
</tr>
<tr>
<td>TSE.TRE</td>
<td>Real Estate Taxation</td>
<td>162</td>
</tr>
<tr>
<td>RFGN</td>
<td>Real-World Fraud Found in Governments and Not-for-Profits</td>
<td>67</td>
</tr>
<tr>
<td>CL4RFGO</td>
<td>Real-World Frauds Found in Governments</td>
<td>59</td>
</tr>
<tr>
<td>CL4RFNF</td>
<td>Real-World Frauds Found in Not-for-Profits</td>
<td>60</td>
</tr>
<tr>
<td>PFP-RETC</td>
<td>Retirement Planning Certificate Program</td>
<td>118</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>CL4RCR</td>
<td>Revenue and Cash Receipts: Common Frauds and Internal Controls</td>
<td>36</td>
</tr>
<tr>
<td>INRR</td>
<td>Revenue Recognition: Mastering the New FASB Requirements</td>
<td>43</td>
</tr>
<tr>
<td>CL4PTRM</td>
<td>Reviewing Partnership Tax Returns: What Are You Missing?</td>
<td>127</td>
</tr>
<tr>
<td>RAEAQ</td>
<td>Risk Assessment Deep Dive: How to Avoid Common Missteps</td>
<td>46</td>
</tr>
<tr>
<td>CL4TKBP</td>
<td>Risk, Cost, and Cash Management for Controllers and Financial Managers</td>
<td>84</td>
</tr>
<tr>
<td>AIRAI</td>
<td>Roadmap to Artificial Intelligence</td>
<td>173</td>
</tr>
<tr>
<td>RPAPFC</td>
<td>Robotic Process Automation Fundamentals for Accounting and Finance Professionals Certificate Program</td>
<td>185</td>
</tr>
<tr>
<td>RPASBL</td>
<td>Robotic Process Automation Strategy for Business Leaders</td>
<td>187</td>
</tr>
<tr>
<td>RPAPR</td>
<td>RPA for Accounts Payable &amp; Receivable</td>
<td>186</td>
</tr>
<tr>
<td>RPATAX</td>
<td>RPA for Tax</td>
<td>188</td>
</tr>
<tr>
<td>TSE.SCF</td>
<td>S Corporations: Key Issues, Compliance, and Tax Strategies</td>
<td>154</td>
</tr>
<tr>
<td>SOC2RW</td>
<td>SOC 2® Report Walkthrough</td>
<td>201</td>
</tr>
<tr>
<td>CSATT</td>
<td>SOC for Cybersecurity Certificate</td>
<td>13</td>
</tr>
<tr>
<td>SOCSO</td>
<td>SOC for Service Organizations Deep Dive</td>
<td>48</td>
</tr>
<tr>
<td>SOCSCHOOL</td>
<td>SOC for Service Organizations School</td>
<td>21</td>
</tr>
<tr>
<td>CL4SSM</td>
<td>Social Security and Medicare: Maximizing Retirement Benefits</td>
<td>128</td>
</tr>
<tr>
<td>FAIES</td>
<td>Specialized Forensic Accounting Certificate</td>
<td>16</td>
</tr>
<tr>
<td>TSE.TAI</td>
<td>Tax Accounting for Inventories</td>
<td>155</td>
</tr>
<tr>
<td>CHTX</td>
<td>Tax Considerations and Consequences for Closely Held Businesses</td>
<td>124</td>
</tr>
<tr>
<td>TSE.TFLP</td>
<td>Tax Fundamentals of LLCs and Partnerships</td>
<td>157</td>
</tr>
<tr>
<td>TSE.TPSC</td>
<td>Tax Planning for Small Businesses</td>
<td>158</td>
</tr>
<tr>
<td>TSE.TR1</td>
<td>Tax Research I</td>
<td>160</td>
</tr>
<tr>
<td>TSE.TR2</td>
<td>Tax Research II</td>
<td>161</td>
</tr>
<tr>
<td>TSE1</td>
<td>Tax Staff Essentials – Level 1, New Staff</td>
<td>119</td>
</tr>
<tr>
<td>TSE2</td>
<td>Tax Staff Essentials – Level 2, Experienced Staff</td>
<td>120</td>
</tr>
<tr>
<td>TSE3</td>
<td>Tax Staff Essentials – Level 3, Tax Senior/Supervisor</td>
<td>121</td>
</tr>
<tr>
<td>TSE4</td>
<td>Tax Staff Essentials – Level 4, Tax Manager/Director</td>
<td>122</td>
</tr>
<tr>
<td>TSE.TCC</td>
<td>Taxation of Corporations</td>
<td>156</td>
</tr>
<tr>
<td>TSE.TPT</td>
<td>Taxation of Property Transactions</td>
<td>159</td>
</tr>
<tr>
<td>CL4LEAS</td>
<td>The Bottom Line on the New Lease Accounting Requirements</td>
<td>34</td>
</tr>
<tr>
<td>CL4COBP</td>
<td>The Changing Role of the Controller: Advancing from Tactical to Strategic</td>
<td>78</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>CL4TFFS</td>
<td>The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them</td>
<td>37</td>
</tr>
<tr>
<td>YBRV</td>
<td>The New Yellow Book: <em>Government Auditing Standards</em>, 2018 Revision</td>
<td>69</td>
</tr>
<tr>
<td>HITM</td>
<td>Time Management</td>
<td>104</td>
</tr>
<tr>
<td>COBP</td>
<td>Transforming Your Role as Controller to Business Partner</td>
<td>86</td>
</tr>
<tr>
<td>FASBI</td>
<td>U.S. GAAP: Review for Business &amp; Industry</td>
<td>41</td>
</tr>
<tr>
<td>ITC_183_1</td>
<td>U.S. International Tax: Advanced Issues</td>
<td>112</td>
</tr>
<tr>
<td>ITC_181_1</td>
<td>U.S. International Tax: Core Concepts</td>
<td>110</td>
</tr>
<tr>
<td>ITC_18B_1</td>
<td>U.S. International Tax: Introduction to U.S. Outbound and Inbound Transactions</td>
<td>111</td>
</tr>
<tr>
<td>TSE.WPD</td>
<td>Working Paper Documentation — Tax Staff Essentials</td>
<td>163</td>
</tr>
</tbody>
</table>