

On Demand Course List



As of October 2023

| Course ID | Name | Fields of study | Description | Credits | Instructors | Lifecycle | Prime Subscription | Essentials Subscription | Select Subscription |
|-----------|--|----------------------------|---|---------|--------------------------------|------------|--------------------|-------------------------|---------------------|
| 63/76 | Drive Organizational Efficiency and Effectiveness Through Control & Performance Evaluation | Management Services | The ability to accurately and successfully evaluate performance and link performance to control standards is critical for organizations that seek to maximize effectiveness and efficiency. See how the proper control and performance evaluation techniques, applied to operations, marketing and finance, can ensure companywide success. | 3 | Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 64/77 | Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 1 | Management Services | Its a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting. | 3 | Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 68/81 | Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 2 | Management Services | Its a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting. | 3 | Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 72/85 | Take Control: Use Conflict to Your Advantage | Communications & Marketing | With the average U.S. employee spending nearly three hours a week in conflict at a cumulative cost of nearly \$360 billion per year, conflict is a major economic and productivity drain in todays workplace. Identify your own conflict resolution style and learn how to manage conflict to produce positive outcomes while turning conflict into a win-win proposition. | 1.5 | Timothy F. Gearty, Cheryl Weir | Foundation | ✓ | ✓ | ✓ |

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| 74/87 | Executive Leadership Tools and Tactics, Part 1 | Communications & Marketing | Leadership today means effectively relating to and communicating with your peers and those you supervise. Only by first understanding who you are and what motivates you can you effectively manage relationships and influence others. | 2 Timothy F. Gearty, Cheryl Weir | Foundation | ✓ | ✓ | ✓ |
| 75/88 | Executive Leadership Tools and Tactics, Part 2 | Communications & Marketing | By gaining an honest and accurate understanding of your own needs and values, you'll develop the critical leadership skills required for success in today's challenging business world. | 1.5 Timothy F. Gearty, Cheryl Weir | Foundation | ✓ | ✓ | ✓ |
| 77/90 | The Ultimate Endorsement: Unleash the Power of You | Communications & Marketing | Everyone has gaps in their ability to gain the endorsement of others. Led by an experienced executive coach, this course will help participants understand how executive presence, exquisite communication, professional foundation and micro messaging overcome those gaps and gain powerful support. | 2 Cheryl Weir, Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 97/110 | Investment Decision: Techniques to determine the optimal allocation of resources | Finance | Today's resource constrained environment has made it critical that you plan and optimally utilize the resources available to your organization. In this course you will deepen your understanding and application of the financial tools that will assist your organization in the allocation of its resources. | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 118/131 | SEC Comfort Letters | Accounting | <p>This course will be an overview of:</p> <p>The purpose of comfort letters in the underwriting process.</p> <p>The information that is typically included in a comfort letter.</p> <p>The parties involved in the comfort letter process: who prepares a comfort letter, who uses a comfort letter, and how a comfort letter is used.</p> <p>The guidelines and standards applicable to comfort letters.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 125/138 | Introduction to Business Valuation | Specialized Knowledge | Properly performed business valuations require an understanding of appropriate standards and practices as well as a familiarity with related elements, principles and theory. Obtain a sound overview of the discipline of business valuation as you learn how to start engagements the right way and gather and analyze data for a successful conclusion. | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 140/153 | Foreign Currency Accounting (ASC 830) | Accounting | Success in todays international business arena requires the ability to account for foreign currency and accurately translate assets, expenses, and gains and losses in compliance with GAAP. Learn how to apply the functional currency approach by utilizing both the current (translation) and temporal (re-measurement) methods. | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 142/155 | How to Assess Internal Controls and Safeguard Assets | Auditing | Internal control is a process designed to reasonably assure an organizations objectives are met regarding operational efficiency and effectiveness, financial reporting reliability, and compliance with laws and regulations. Gain a thorough overview of internal control and a practical perspective that can be applied to any organization. | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 156/169 | Special Valuation Rules, Part 1: See Clearly Through the Clutter | Taxes | With a history that includes continued tinkering from Congress, rules governing partial or split interests created as part of estate-planning strategies have provided more than their share of misunderstanding, consternation and even hysteria. Cut through the clutter and obtain a practical understanding that will allow you to appropriately and effectively apply Chapter 14s Special Valuation Rules today. Gain the additional advantage that comes from understanding the full context of the rules, including the reasons they were enacted and what they are intended to do. | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 165/178 1 | How to Properly Review Audit Documentation and Workpapers, Part 1 | Auditing | In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues from the conceptual to the specific. | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 166/179 | How to Properly Review Audit Documentation and Workpapers, Part 2 | Auditing | In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues from the conceptual to the specific. | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 193/206 | Federal Tax Accounting, Part 2 – Deferred Payment Sales | Taxes | Deferred Payment Sales instances in which property is sold, with one or more of the payments received in a different taxable year require Installment Method accounting and a special set of rules. Acquire the practical background and knowledge that will allow you to successfully navigate these unique instances confidently and accurately. | 1.5 Charles Edward Falk, Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 199/212 | Partnerships and Multiple-Member LLCs: Taxation and Other Considerations | Taxes | Small, closely held businesses that comprise the backbone of the U.S. economy are increasingly organized as Limited Liability Companies (LLCs). Multiple-member LLCs and other partnerships present a variety of appealing benefits along with important tax implications. Explore the differences between partnerships and other relationships, as well as the fundamentals of partnerships and LLCs. | 2 Timothy F. Gearty, Charles Edward Falk | Foundation | ✓ | ✓ | ✓ |
| 203/216 | Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity ASU 2014-08 | Accounting | <p>This course will be an overview of:</p> <p>Understand the recent updates to guidance for reporting discontinued operations and disclosing disposals of property, plants, and equipment.</p> <p>Explore how and why the definition of discontinued operations was changed.</p> <p>Gain an understanding of how to present financial statements and disclose disposals of property, plants, and equipment as required under the updated guidance.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 212/225 | XBRL: Today's Language of Business Reporting | Accounting | The language of business reporting is changing, and those who don't learn it are sure to be left behind. XBRL Extensible Business Reporting Language is the next-generation language after HTML. Familiarize yourself with XBRL and its applications, and learn how this equivalent of a UPC code, which tells computers how to display text, is reshaping the way business information is reported. | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 218/231 | The At Risk and Passive Activity Loss Rules – How they Impact You | Taxes | For decades, so-called At Risk Rules (ARR) and Passive Activity Loss (PAL) legislation have sought to prevent the spread of tax shelters. ARR limits an investors deductible losses to the amount he or she has at risk, while PAL has attempted to take the motivation out of mass-marketed tax shelters. Each brings layers of complexities that pose serious challenges to financial professionals today. | 2 Charles Edward Falk, Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 223/236 | Transfer of an Interest in Trust: Section 2702 | Taxes | Lawmakers long have struggled to control abusive estate planning strategies without limiting techniques that adhere to the letter and intent of the law. Revisions enacted decades ago to eliminate the abusive Grantor Retained Income Trust (GRIT) strategy went too far, catching practices that were not abusive. The Revenue Reconciliation Act of 1990s Section 2702 corrected that, and today governs GRITs and other partial interests. Gain a practical understanding via real-life examples that will ensure compliance with this important and far-reaching section. | 1.5 Timothy F. Gearty, Charles Edward Falk | Foundation | ✓ | ✓ | ✓ |
| 262/275 | Leadership: Based on the Book "LEAD... for God's Sake!" | Specialized Knowledge | This course is a conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book titled LEAD... for Gods Sake!, which is a parable for finding the heart of leadership. The book has received praise by many recognized leaders in business and recognized successful sports leaders such as: Lou Holtz, College Football Hall of Fame coach and ESPN analyst, and Urban Meyer, Head Football Coach of Ohio State University. | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 303/316 | Private Company Financial Reporting | Accounting | This course will be an overview of: History of private company reporting movements Private Company Council and related ASUs Differences between U.S. GAAP and AICPA Financial Reporting Framework for SMEs International Option for IFRS for SMEs | 3 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 313/326 | Job Interviewing Skills | Communications & Marketing | Even for the most personable and outgoing individuals, successful interviewing takes much more than charm and personality. Participants will be able to apply the proven, effective tools that make a difference throughout the interview process. From the first stages of the application process through the interview itself and subsequent follow-up, you'll learn techniques that help with skills like preparing an effective rsum, answering the tough questions and writing an appropriate thank you letter. | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 316/329 | Negotiation Skills | Communications & Marketing | <p>This course will be an overview of:</p> <p>The definition of negotiations, especially in the context of accounting situations.</p> <p>The basics of negotiation skills, including the stages of successful negotiations and the interpersonal skills required to complete negotiations.</p> <p>Methods for overcoming objections, counteracting negativity, and reaching consensus during negotiations.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 336/351 | Client Management | Business Management and Organization | <p>This course will be an overview of:</p> <p>Building, developing, and sustaining positive client relationships throughout the life cycle of a client.</p> <p>Understanding client needs, both the technical needs and the ;soft needs, as part of the client relationship.</p> <p>Developing skills in CPAs of all levels to serve client needs.</p> <p>Managing tasks and tools to develop additional work with existing clients and new client relationships.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 343/358 | New York Ethics | Regulatory Ethics | <p>This program utilizes the Laws and Regulations as promulgated by the New York State Board for Public Accountancy as the framework for presenting this material. Additionally, the ethical guidance developed by the AICPA restructured via the Codification of Ethical Standards has been inserted into the framework where appropriate. A detailed outline is provided in the major topic/concept index.</p> | 4 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 348/363 | Real Estate Taxation, Part 2: Involuntary Conversions, Character of Dispositions, and Rentals | Taxes | <p>Although real estate transactions are governed by an excessive number of specific rules and regulations, the untrained eye may see a lot of gray. But make no mistake the rules are precise and must be followed. Whether its knowing the subtle differences between Sections 1033 and 1031, or how the IRS interprets critical requirements, compliance requires an understanding of the letter of both statutory and case law.</p> | 1 Patrice Johnson | Premium | ✓ | | ✓ |
| 355/371 | Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions) | Accounting (Governmental) | <p>Revenue recognition is one of the most important reporting areas faced by accountants and standard setters. Avoid the many traps related to recognizing revenue in governments while you become familiar with GAAP requirements of revenue recognition.</p> | 3 John Lord | Foundation | ✓ | ✓ | ✓ |

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| 1456/1868 | Not-for-Profit Entities: Financial Statement Presentation (ASU 2016-14) | Accounting | <p>This course will be an overview of:</p> <p>The history, deliberations, and overview leading up to FASBs issuance of ASU 2016-14.</p> <p>Shortcomings in financial statement presentation for not-for-profit entities that led to the changes.</p> <p>Net asset reporting classification changes for not-for-profit entities.</p> <p>Disclosure and reporting changes with respect to liquidity within not-for-profit financial statements.</p> <p>Expense presentation changes on not-for-profit financial statements.</p> <p>Next steps with respect to implementation of the guidance and Phase II of the project.</p> | 1.5 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 3418/4824 | Leadership-Self | Communications & Marketing | <p>This course helps users to better understand how their leadership style is viewed by others, learn the importance of emotional intelligence, and identify emotional competencies. After taking the course, users should also be able to recognize the leadership style of others and how to flex their own leadership style.</p> | 2 Cheryl Weir | Foundation | ✓ | ✓ | ✓ |
| 3432/4894 | Meeting SEC Disclosure Requirements: Compensation Discussion and Analysis | Accounting | <p>Gain a solid understanding of the many elements and requirements of the Compensation Discussion and Analysis (CDA) as we explain the required disclosures along with guidance on how to obtain the required information effectively and efficiently. Participants will receive guidance and recommendations that help ensure compliance and minimize the likelihood of receiving comments from the SEC.</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 3456/4936 | Preparing the Statement of Cash Flows | Accounting | <p>This course will be an overview of:</p> <p>Basic format and presentation of the Statement of Cash Flows</p> <p>Definition of cash and cash equivalents</p> <p>Disclosure of noncash activities</p> <p>Proper classification of cash flow activities</p> <p>Common complex cash flow issues, such as stock compensation, derivatives, business combinations, leases, and other matters</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 8100/8678 | Federal Appropriation Principles-An Overview | Accounting (Governmental) | <p>Participants will gain a practical and relevant understanding of the federal appropriation principles and processes.</p> | 1.5 David Harvey, CPA | Foundation | ✓ | ✓ | ✓ |

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| 8110/8690 | Use of Internal Auditors and Initial Audits | Auditing | <p>This course will address two areas recently updated by the AICPA when performing audits.</p> <p>First we will look at how an auditor can use an internal auditor and what the requirements to use an internal auditor are.</p> <p>We'll then switch gears to discuss the requirements under the Clarity Standards for Initial Audits</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8138/8742 | Leadership—Team | Communications & Marketing | <p>This course helps users listen better and with more empathy. It helps users develop greater empathy for others. After taking the course, users should also be able to improve their communication with others by hearing them and interacting with what they hear through improved listening and increased empathy.</p> | 2 Cheryl Weir | Foundation | ✓ | ✓ | ✓ |
| 8150/8818 | Auditing Fair Value | Auditing | <p>This course will be an overview of:</p> <p>Accounting for Fair Value Auditing Estimates (AU-C 540) Audit Strategies</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8160/8842 | Organization for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) Initiative | Taxes | <p>This course will be an overview of:</p> <p>OECD BEPS Background The Digital Economy, Hybrid Arrangements, and Harmful Tax Practices Treaty Abuse and Transfer Pricing Provisions Measuring OECD BEPS Outcomes U.S. Tax Rules that limit Base Erosion and Profit Shifting</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 8162/8844 | Root Cause Analysis, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>This is part 1 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 8164/8846 | Root Cause Analysis, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>This is part 2 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 8330/9152 | Introduction to Audit Sampling | Auditing | <p>This course will be an overview of:</p> <p>Sampling Terminology Attribute verses Variable Sampling Sample Size Sample Selection Common Findings</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8336/9158 | Analytical Procedures Used by Auditors | Auditing | <p>This course will be an overview of:</p> <p>Describing the definition and application of analytical procedures. Using substantive analytic procedures to satisfy audit objectives. Designing and performing substantive analytic procedures. Strengthening substantive analytic procedures. Performing overall final analytics on audit engagements. Using analytic procedures on review engagements. Using analytic procedures to identify potential fraud, and other matters.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 8358/9202 | Leveraging Internal Control Frameworks for Success | Auditing | <p>This course will be an overview of:</p> <p>COSO 2013 Green Book Benefits of Internal Control Frameworks</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8408/9326 | Professional Skepticism for Public Accountants | Auditing | <p>This course will be an overview of:</p> <p>Professional skepticism defined and differentiated from professional judgment Characteristics of sufficient appropriate audit evidence and relationship to audit risk Applying concepts to both audit and non-audit engagements Specific tips for enhancing the exercise of professional skepticism Real-life examples of applying professional skepticism Relationship to responsibilities for fraud and noncompliance</p> | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |

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| 8420/9338 | Other Comprehensive Basis of Accounting (OCBOA) | Accounting | <p>This course will be an overview of:</p> <p>Defining what qualifies as a comprehensive basis of accounting other than GAAP. Differentiating the advantages and disadvantages of using a special purpose framework. Describing the major accounting and financial reporting differences between special purpose frameworks and GAAP. Describing the impact on audit and other attest reports on financial statements prepared using a special purpose framework.</p> | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 8434/9355 | GASB Other Postemployment Benefits (OPEB) | Accounting (Governmental) | <p>This course will cover the following:</p> <p>GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8435/9356 | Audit Sampling, Part 1: Introduction to Basic Sampling Concepts and Terms | Auditing | <p>This course will be an overview of:</p> <p>Audit sampling and its definition When audit sampling is valuable Audit sampling and audit evidence Sampling risk in statistical and nonstatistical sampling The steps used to perform an audit sampling application The audit risk model Basic terms and concepts in sampling</p> | 2.5 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8436/9357 | Audit Sampling, Part 2: Attribute Sampling for Tests of Controls and Selecting a Representative Sample | Auditing | <p>This course will be an overview of:</p> <p>Attribute sampling and audit sampling Sample size determination Sample selection Issues relating to tests of controls Performing audit procedures Evaluating sampling results and documentation</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8466/9387 | Leadership – Others | Communications & Marketing | <p>This course helps users master powerful communication and create followership. After taking the course, users should also be able to recognize the different styles of communication; understand the possible limitations in each communication style; know how to build and/or restore trust; listen generously and understand the five modes of conflict.</p> | 2.5 Cheryl Weir | Foundation | ✓ | ✓ | ✓ |

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| 8469/9390 | Identity Theft: How to Detect, Prevent, and Recover in the Digital Age Information Technology | | <p>This course will be an overview of:</p> <p>Various identity theft schemes. The most common mistakes made by individuals in failing to protect their identity. Tips for protecting your identity. Guidance for fixing problems related to identity theft.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 8490/9415 | Auditing Accounts Receivable | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with accounts receivable and how to assess those risks Areas for internal control weaknesses within the accounts receivable cycle Audit procedures used to detect material misstatement in accounts receivable Financial statement presentation and disclosure requirements</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |
| 8491/9416 | Enterprise Risk Management - Integrating with Strategy & Performance, Part 1 | Management Services | <p>This course will be an overview of:</p> <p>The definition of Enterprise Risk Management Key Enterprise Risk Management concepts including strategy, risk profile, risk appetite, performance and business context The components and principles of Enterprise Risk Management and their supporting principles The details of the Governance and Culture component of Enterprise Risk Management and supporting principles</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 8496/9431 | GASB Statement 87: Leases | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>LesseeAccounting LessorAccounting</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8500/9438 | Enterprise Risk Management—Integrating with Strategy & Performance, Part 2 | Management Services | <p>This course will be an overview of:</p> <p>Components and principles of enterprise risk management Techniques used to define risk appetite and evaluate alternative strategies Techniques used to identify, evaluate and respond to risk Linking risk management results to ongoing strategy development Steps taken to review and revise application of enterprise risk management components and principles and techniques to effectively communicate that review on an ongoing basis</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 8523/9475 | Federal Tax Accounting, Part 3 – Inventory (Updated for Tax Cuts and Taxes Jobs Act 2017) | | <p>This course will be an overview of:</p> <p>The ways in which the federal tax code, Treasury regulations, and case law have shaped inventory accounting for U.S. companies today Which practices are acceptable and which are not</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 8553/9518 | Audit Sampling, Part 3: Substantive Audit Sampling – An Introduction | Auditing | <p>This course will be an overview of:</p> <p>Determining the extent of further audit procedures Substantive audit sampling techniques and tolerable misstatement Audit implications of substantive test results Communications with management and governance Techniques for substantive detail test sampling Monetary unit sampling Selecting a PPS sample</p> | 2.5 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8559/9525 | Fundamental IT Auditing Concepts | Auditing | <p>This course will be an overview of:</p> <p>The importance of IT-related controls and IT auditing IT audit-related professional certifications IT components and terms IT organizational components Sources of criteria that may be applied during the course of an IT audit, including those that relate to overall IT operations, IT security, and other specialized purpose types Core aspects of the IT audit process, including planning, testing, and reporting considerations</p> | 2 David Harvey, CPA | Foundation | ✓ | ✓ | ✓ |
| 8570/9536 | California Regulatory Review | Regulatory Ethics | <p>This course provides California licensees an understanding of provisions of the California Accountancy Act and the Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. The course also includes an overview of historic and recent disciplinary actions taken by the California Board of Accountancy, highlighting the misconduct which led to licensees being disciplined. This course includes a discussion of the following laws and regulations:</p> <p>California Accountancy Act Articles: Articles 1.5, 3, 3.5, 4, 5.5, 6, 6.5 and 7. California Board of Accountancy Regulations, Articles 1, 6, 9, 12, 12.5, and 13.</p> | 2 John Lord | Premium | ✓ | | ✓ |

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| 8581/9550 | Audit Sampling, Part 4: Classical Variables Sampling (CVS) Techniques | Auditing | <p>This course will be an overview of:</p> <p>Classical Statistical Sampling Applying CVS Sampling Theory of Classical Statistical Sampling The Audit Application of This Theory Process of CVS Statistical Sampling Implementation of a Classical Statistical Sample Variables Sampling Schematic for Substantive Sampling Emulating CVS Using Nonstatistical Methods</p> | 1.5 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 8594/9565 | Auditing Property, Plant & Equipment | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with property, plant equipment and how to assess those risks. Areas for internal control weaknesses within the property, plant equipment cycle. Audit procedures used to detect material misstatement in property, plant equipment. Financial statement presentation and disclosure requirements.</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |
| 8607/9583 | The Art of High-Impact Conversations | Communications & Marketing | <p>This course will be an overview of:</p> <p>The steps one must take to lead high-impact conversations Situations that call for high-impact conversations Why leaders need the skills to engage in high-impact conversations Problematic situations and resolutions in which high-impact conversations may be difficult</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 8637/9613 | Effective Business Writing for CPAs, Part 1 | Communications & Marketing | <p>This course will be an overview of:</p> <p>Writing effective communication critical to success Communicating with others with the purpose to convince others to do something, give us permission, or simply inform Prepare written communication that is clear and logical</p> | 2 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |
| 8639/9616 | How to Understand Subchapter K | Taxes | <p>This course will be an overview of:</p> <p>Basic structure of Subchapter K Sections covering determination of tax liability for a partnership Sections covering contributions, distributions and transfers involving a partnership Other definitions and legislation contained in Subchapter K</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 8646/9623 | Partnerships: Legal and Taxation Considerations (Updated for Tax Cuts and Jobs Act 2017) | Taxes | <p>This course will be an overview of:</p> <p>The legal and tax challenges surrounding key partnership issues Partners rights Selling of a partnership interest Dissociation and dissolution.</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 8653/9631 | Internal Control Considerations—Focus on Non-profits and Governmental Entities | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Definition and overall objective of internal controls Structural standards for internal control Objectives, components, and principles of internal control Special considerations for internal control over compliance with federal awards Auditors responsibilities related to internal control</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 8667/9646 | Auditing Inventory | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with inventory and how to assess those risks. Areas for internal control weaknesses within the inventory cycle. Audit procedures used to detect material misstatement in inventory. Financial statement presentation and disclosure requirements.</p> | 1.5 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |
| 8703/9682 | Fundamentals of Equity-Based Compensation | Taxes | <p>This course will be an overview of:</p> <p>The basics of equity compensation and common terms used when discussing equity compensation. Key characteristics that define each type of equity compensation. Taxation of stock compensation to the employee for each type of equity compensation. Taxation of stock compensation for the employer for each type of equity compensation. Tax consequences of, and how to make, the 83(b) election. Book and tax treatment of equity compensation.</p> | 2 Skye Moench, CPA | Foundation | ✓ | ✓ | ✓ |
| 8770/9749 | Tax Research Basics | Taxes | <p>This course will be an overview of:</p> <p>Conducting effective tax research, including utilizing primary and secondary research authority and tools Documenting tax research for internal purposes Preparing a client opinion letter based on internal research Adhering to professional responsibilities when recommending a tax position</p> | 1.5 Tara Fisher | Foundation | ✓ | ✓ | ✓ |

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| 8836/9815 | Leveraging Social Media for Firm Success | Communications & Marketing | <p>This course will be an overview of:</p> <p>How social media began, and its evolution to the present day The duties of a social media manager and how they cultivate a brand Social media practices used to recruit and retain prospective employees and target customers to improve operations Social media practices used to maintain relationships with other firms and clients, and improve profits</p> | 1 Amy Berner | Foundation | ✓ | ✓ | ✓ |
| 8870/9849 | Being Employment Tax Savvy | Taxes | <p>This course will be an overview of:</p> <p>Employment tax fundamentals, specifically focused on employers obligations Withholding and remittance requirements Penalties for failure to withhold appropriate amounts Tax consequences for certain employee benefits</p> | 2 John Stevko | Foundation | ✓ | ✓ | ✓ |
| 8884/9863 | Auditing Current Liabilities | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with current liabilities and how to assess those risks. Areas for internal control weaknesses within the payables cycle. Audit procedures used to detect material misstatement in current liabilities. Financial statement presentation and disclosure requirements.</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |
| 8890/9869 | Contract Law for Accountants | Business Law | <p>This course will be an overview of: This course will be an overview of:</p> <p>How contracts can be defined as agreements that are enforceable in a court of law The elements necessary for there to be an enforceable contract: agreement, consideration, legal capacity, and legality Available defenses that may result in the contract not being enforced, if a contract exists The rules of interpretation that courts use in enforcing the requirements of a contract, if a contract exists How a contract must be performed, discharged, or breached (not performed), if a contract exists</p> | 2.5 Peter Olinto, National Lead Instructor, JD | Foundation | ✓ | ✓ | ✓ |
| 8944/9923 | Organizing, Operating, and Closing a Partnership | Taxes | <p>This course will be an overview of:</p> <p>The basics of the life of a partnership, from birth to finish The process of starting the entity, running the entity, adding and removing partners and finally ending and terminating the entity</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 9023/10002 | Fundamentals of Consolidated Returns | Taxes | <p>This course will be an overview of:</p> <p>Corporate motivations for filing a consolidated return Requirements for electing to file a consolidated return Computations of consolidated groups including taxable income, intercompany transactions, and net operating loss limitations Other important issues faced by consolidated groups</p> | 2 Janelle Wilson | Foundation | ✓ | ✓ | ✓ |
| 9056/10045 | New Accounting Guidance on Not-for-Profit Revenue Recognition | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>Introduction to Topic 606 ASU 2018-08</p> | 2 Melisa Galasso | Premium | ✓ | | ✓ |
| 9067/10058 | IRC Sections - 465 and 469 | Taxes | <p>This course will be an overview of:</p> <p>The issues involved in passive activities and the at risk rules of partnerships The ordering process and the calculations needed to properly determine allowable losses and carryovers</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 9119/10112 | Section 382: An Overview | Taxes | <p>This course will be an overview of:</p> <p>The history and underpinnings of section 382 An overview of what constitutes an ownership change and the key variables for determining when one occurs The base section 382 limitation, and the main adjustments to that base limitation Net unrealized built-in gains and losses and recognized built-in gains and losses Other areas of the tax code that limit the use of tax attributes</p> | 1.5 Mike Shumann | Foundation | ✓ | ✓ | ✓ |
| 9137/10130 | Revenue Recognition: ASC 606 Analysis for the Technology Industry | Accounting | <p>Revenue recognition is one of the most important reporting areas faced by accountants and standard setters.</p> <p>This program provides a high level overview of the basic revenue recognition principles of ASC 606. The program also provides an in-depth analysis and specific examples of how the new revenue recognition guidance shall be applied to entities that operate in the technology industry.</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 9139/10132 | Auditing Contingencies | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with contingencies and how to assess those risks Areas for internal control weaknesses within the contingency valuations process Audit procedures used to identify and value material contingencies Financial statement presentation and disclosure requirements</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |
| 9148/10143 | New Leader Assimilation | Business Management and Organization | <p>This course will be an overview of:</p> <p>Differences between leaders and managers Types of leadership styles Skills and characteristics of effective leaders Leadership strategies to promote a positive culture, motivate others, enact change, and address workplace challenges Ways to develop leadership skills in yourself and others</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9187/10187 | Executive Presence | Communications & Marketing | <p>This course will be an overview of:</p> <p>The key components of Executive Presence Where you need to step up your confidence and enhance your self worth and capabilities What is Gravitas and how you can enhance your skills to create followership The importance of appearance in gaining your executive presence</p> | 2 Cheryl Weir | Foundation | ✓ | ✓ | ✓ |
| 9201/10202 | What Every Tax Practitioner Needs to Know about Section 529 Plans | Taxes | <p>This course will be an overview of:</p> <p>Section 529 Plans Eligibility Qualified Expenses State Requirements Tax Implications Updated Tax Law Changes</p> | 2 Jenni McAllister | Foundation | ✓ | ✓ | ✓ |
| 9202/10203 | Partnerships: Understanding the New Audit Rules and the Implications of the Repeal of the Technical Termination Rules | Taxes | <p>This course will be an overview of:</p> <p>How the new partnership rules will affect current and new entities. All partnerships, large and small, will have to make important elections and will have to live with those elections. This course will help guide the preparer to help guide the client.</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 9212/10213 | Government Ethics and Independence | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Rules that govern ethical behavior and independence in the government environment</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9269/10272 | FASB's Disclosure Framework Project | Accounting | <p>This course will be an overview of:</p> <p>Background of the disclosure framework. Board considerations as related to the disclosure framework. Decision questions for the board as related to the disclosure framework. ASUs Issued as a result of framework project. Assessing the materiality of disclosures.</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 9294/10297 | Understanding the Fundamentals of Investments – A Guide for Accountants | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The securities market, the financial firms providing services to individual investors, and the agencies providing oversight of securities markets and investment professionals The various types of investment securities (stocks, bonds, mutual funds, exchange-traded funds, stock options) and the risk-return characteristics of each The principles and tools of investment analysis and selection of suitable investments: the risk-profile questionnaire, asset allocation, style box, benchmarks, and the efficient frontier</p> | 3 Peter Olinto, National Lead Instructor, JD | Foundation | ✓ | ✓ | ✓ |
| 9296/10299 | Quality Control Standards, Part 1 | Accounting | <p>This course will be an overview of:</p> <p>The applicability and elements of quality control Basic considerations when reviewing the work of others Basic objectives and definitions of quality control standards for nonissuer engagements under QC Section 10 The requirements for nonissuer engagements</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9315/10318 | Auditing Long Term Liabilities | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with long term liabilities and how to assess those risks. Areas for internal control weaknesses within the payables cycle. Audit procedures used to detect material misstatement in long term liabilities. Financial statement presentation and disclosure requirements.</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |

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| 9334/10342 | Yellow Book Financial Audits and Attest Engagements (Updated for Government Auditing Standards 2018 Revision) | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Generally Accepted Government Auditing Standards (GAGAS) provide a sturdy and solid framework for conducting high-quality financial audits of government entities and other entities that receive government awards. This course explains those standards and how they can assist auditors to objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report and distribute these important financial audit results.</p> | 3 John Lord | Foundation | ✓ | ✓ | ✓ |
| 9338/10346 | Quality Control Standards, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>How to apply the PCAOBs QC Section 20 to an issuer engagement The system of quality control Quality control policies and procedures Administration of a quality control system</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9341/10349 | Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision) | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>GAO GAGAS Audits of government programs Implementation of audits by government entities How auditors evaluate sufficient evidence and report the result Real-world examples of the application of GAGAS</p> | 3.5 John Lord | Premium | ✓ | | ✓ |
| 9344/10352 | Navigating M&A Transaction Costs From a Tax Perspective | Taxes | <p>This course will be an overview of:</p> <p>The type of transactions and costs contemplated by Treas. Reg. 1.263(a)-5. The general rule for the tax treatment of transaction costs. The primary exceptions to the general rule. The special considerations for success-based fees. The various ancillary issues that arise in connection with a transaction cost analysis.</p> | 2 Mike Shumann | Foundation | ✓ | ✓ | ✓ |
| 9345/10353 | Quality Control Standards, Part 3 | Accounting | <p>This course will be an overview of:</p> <p>What may be included in monitoring procedures How inspection procedures contribute to the monitoring function How to monitor ones own compliance and decide if it is beneficial to engage in external inspection procedures Assessing if a peer review may substitute for monitoring</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 9355/10363 | Cost of Capital, Part 1 | Specialized Knowledge | <p>This course will cover the following:</p> <p>Grasping the Full Meaning of the Cost of Capital Fundamental Cost of Equity Mechanics</p> | 1.5 Joel Diccico | Foundation | ✓ | ✓ | ✓ |
| 9356/10364 | Cost of Capital, Part 2 | Specialized Knowledge | <p>This course will cover the following:</p> <p>Advanced Techniques in Calculating the Cost of Equity Cost of Debt, Preferred Stock, and Weighted Average Cost of Capital Calculations Routine Mistakes in the Calculation of the Cost of Capital</p> | 1.5 Joel Diccico | Foundation | ✓ | ✓ | ✓ |
| 9357/10365 | Quality Control Standards, Part 4 | Accounting | <p>This course will be an overview of:</p> <p>How to apply the PCAOBs QC Section 40 to an attest engagement The system of quality control and personnel management element of quality control Competencies expected in performing accounting, auditing, and attestation engagements for quality control policies and procedures The competency requirement of the Uniform Accountancy Act as it relates to the personnel management element of quality control</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9358/10366 | Quality Control Standards, Part 5 | Accounting | <p>This course will be an overview of:</p> <p>Membership requirements (SEC Practice Sections) The types of quality control standards for personnel education, communication, firm obligations, and compliance with independence that are included in the SEC Practice Section (SECPS) Requirements of Membership</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9485/10497 | Conflict Management: Using Conflict to Your Advantage | Management Services | <p>This course will be an overview of:</p> <p>What is Conflict 5 Modes of Conflict What Conflict mode you use most/least often What Conflict mode to use in different situations</p> | 1 Cheryl Weir | Foundation | ✓ | ✓ | ✓ |

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| 9492/10504 | The New Controllershship: Keys to Boosting Financial Performance, Part 2 | Finance | <p>This course will be an overview of:</p> <p>Benchmarking and how to use it to measure control. Cash management in modern day society. Electronic systems and cloud computing. Predicting the movement of future interest rates.</p> | 1 Allegra Helms | Foundation | ✓ | ✓ | ✓ |
| 9493/10505 | The New Controllershship: Keys to Boosting Financial Performance, Part 1 | Finance | <p>This course will be an overview of:</p> <p>Organizational management to allow for change to occur. Modern, dynamic management techniques. Planning and reorganizing old ways of budgeting to work in todays new environment. Risk management and avoidance. Productive and increased efficiencies</p> | 1 Allegra Helms | Foundation | ✓ | ✓ | ✓ |
| 9507/10519 | Revenue Recognition for Health Care Entities | Accounting | <p>This course will be an overview of:</p> <p>Performance obligations Collectability from uninsured patients or patients with copayments and deductibles Third party settlements Risk sharing arrangements Financial statement disclosures</p> | 1 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 9541/10553 | Developing Powerful Business Acumen | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Business acumen definitions and importance Key components of business acumen Strategies for building business acumen in an accounting firm</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9658/10674 | Business Valuation Discounts and Premiums | Specialized Knowledge | <p>This course will cover the following:</p> <p>An overview of the world of discounts and premiums The valuation impact of Control Premiums and Minority Interest Discounts The usage of Marketability and Liquidity Discounts A discussion of lesser applied discounts by valuator The implications of selecting particular standard of values and discounts</p> | 4 Joel Diccico | Foundation | ✓ | ✓ | ✓ |

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| 9663/10679 | Managing Your Career Using the 70-20-10 Rule | Personal Development | <p>This course will be an overview of the:</p> <p>Best practices in career development Research on time-tested guidelines for successful development of managers into leaders 70-20-10 rule for career development Self-assessment process of career development plan</p> | 1.5 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 9664/10680 | Managing Professional Liability Risk in Nonattest Services | Auditing | <p>This course will be an overview of:</p> <p>Differentiations between attest and Non-attest services. Code of Professional Conduct and other professional requirements relevant to Non-attest services. Best practices for engaging, performing, documenting, and communicating the results of Non-attest engagements. Requirements specific to SSARS Section 70 related to Non-attest engagements to prepare financial statements.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 9665/10681 | AICPA Risk Assessment Requirements | Auditing | <p>This course will be an overview of:</p> <p>Definitions Risk Assessment Procedures Five Components of Internal Control Documentation Requirements</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 9712/10728 | Inspecting the Annual Report, Part 1 | Accounting | <p>This course will be an overview of:</p> <p>Collecting annual report data from the SEC and a companys website Required components of an annual report Analytical tools to research and review financial filings Questions to answer through an effective analysis Case study of annual report analysis using Starbucks FY2018 10-K as an example</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 9735/10753 | Inspecting the Annual Report, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>Looking beyond the financial statements reported in SEC filings to analysis provided by horizontal, vertical, and ratio analysis Comparing company performance to appropriate competitors in similar classifications Using benchmarks to evaluate trends indicated in financial results and compare to managements discussion of this information in the MDA Calculating key liquidity, leverage, profitability, and efficiency ratios and conducting cash flow analysis A case study of fundamental and technical analysis using Starbucks FY2018 annual report as an example</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 9747/10765 | Section 338 Elections: An Overview | Taxes | <p>This course will be an overview of:</p> <p>The basic transaction types in an MA context The section 338(g) election The section 338(g) election in the context of a foreign acquisition The section 338(h)(10) election Section 336(e) elections, section 197, and other miscellaneous related concepts and considerations.</p> | 1 Mike Shumann | Foundation | ✓ | ✓ | ✓ |
| 9765/10783 | Identity Theft Prevention | Finance | <p>This course will be an overview of:</p> <p>Ways to stay a step ahead of this ever-changing crime by taking effective preventative measures How to put your life back in order if you do fall victim</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 9843/10861 | AICPA Control Risk Assessment Requirements | Auditing | <p>This course will be an overview of:</p> <p>Common deficiencies in internal control risk assessment Procedures for internal control assessment Components of internal controls Testing operating effectiveness of internal controls</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 9934/10952 | AICPA Documentation Requirements | Auditing | <p>This course will be an overview of:</p> <p>Common Deficiencies</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 9935/10953 | Data Visualization | Communications & Marketing | <p>This course will be an overview of:</p> <p>How to visualize data effectively How to focus on the story around the data How to choose the best format to analyze and visualize data for different situations How Rock Stars of data visualization (data viz) turn boring information into beautiful and effective presentations</p> | 1 Krys Moskal Amdurer | Premium | ✓ | | ✓ |

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| 9940/10962 | Business Valuation: Introduction to Fair Value Measurement: Part 1 | Specialized Knowledge | <p>This course will cover the following:</p> <p>An Overview of Basic Fair Value Concepts Fair Value Option</p> | 1.5 Joel Diccio | Foundation | ✓ | ✓ | ✓ |
| 9941/10965 | Foreign Currency Transactions | Taxes | <p>This course will be an overview of:</p> <p>Considerations when investing outside the United States Foreign currency translation rules Foreign currency transactions</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 9942/10966 | Business Valuation: Introduction to Fair Value Measurement: Part 2 | Specialized Knowledge | <p>This course will cover the following:</p> <p>Fair Value Measurement Applicability to Assets and Liabilities General Assessment of the Fair Value Regime and its Future in the Accounting World</p> | 2 Joel Diccio | Foundation | ✓ | ✓ | ✓ |
| 9989/11013 | Storytelling with Data | Communications & Marketing | <p>This course will be an overview of:</p> <p>What is a story? How audiences listen and remember? Deciding the purpose of your presentation? How to choose the best structure to craft your story.</p> | 1 Krys Moskal Amdurer | Premium | ✓ | | |
| 9990/11014 | Auditing Prepaid Expenses | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with prepaid expenses and how to assess those risks Areas for internal control weaknesses within the prepaid expense process Audit procedures used to identify and value prepaid expenses Financial statement presentation and disclosure requirements</p> | 1.5 Holly Hawk | Foundation | ✓ | ✓ | ✓ |

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| 10054/11078 | Tax Consequences of Changing Business Entities | Taxes | <p>This course will be an overview of:</p> <p>Starting a business and choices to be made when setting up the entity Changing from a Schedule C business to a partnership Converting a business from a partnership to a corporation Changing from a C corporation to an S corporation (or from an S corporation to a C corporation) TCJA considerations surrounding business entities</p> | 1.5 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 10057/11081 | Preparing California Income Tax Returns for Businesses | Taxes | <p>This course will be an overview of:</p> <p>The California economy and income tax structure. Calculating California taxable income using federal income and applicable state adjustments. Calculating the California state apportionment factor. How to accurately prepare California tax forms for both corporate and pass-through entities. How to use California state tax instructions to accurately prepare a business tax return. The filing requirements for different entities and which forms to use when filing a business income tax return in California.</p> | 2 Skye Moench, CPA | Foundation | ✓ | ✓ | ✓ |
| 10072/11096 | Management Keys to Success: Culture and Leadership | Management Services | <p>This course will be an overview of:</p> <p>Why some organizations are more successful than others How a finance professional can best navigate the new-style organization and influence its success How a finance professional can be more successful as an individual</p> | 2 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |
| 10073/11097 | Management Keys to Success: Hiring the Best Personalities | Management Services | <p>This course will be an overview of:</p> <p>How to hire the best people How to train people to be their best How to motivate to keep the best people</p> | 1 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |
| 10074/11098 | Management Keys to Success, Leadership, Continued Improvement and Self-Management | Management Services | <p>This course will be an overview of:</p> <p>How to motivate todays workers The art of psychology and determine why people act as they do How the most successful organizations try new and different ways of motivation How to negotiate with others about change How to implement certain things about ourselves that will cause that change</p> | 2.5 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |

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| 10077/11101 | Managing the Company's Cash and Credit | Accounting | <p>This course will be an overview of:</p> <p>Factors and considerations in establishing credit terms Financial ratios commonly used to make credit decisions and evaluate annual debt covenant compliance Financial indicators used to assess managements efficiency in managing company resources Best practices related to cash collections and cash management</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 10083/11108 | AICPA Engagement Quality Control Review (EQCR) | Auditing | <p>This course will be an overview of:</p> <p>Quality Control Standards Firmwide Audit Requirements for ECQR Common Deficiencies</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 10138/11163 | Financial Reporting Framework for Small- and Medium-Sized Entities | Accounting | <p>This course will be an overview of:</p> <p>General concepts and principles Common statement of financial position line items, both current and long-term Risks and uncertainties Revenue recognition concepts Commitments and contingencies Consistency in financial statements Transition requirements</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 10170/11195 | Financial Therapy and the CPA | Finance | <p>This course will be an overview of:</p> <p>The financial therapy industry, including what financial therapy is and who practices financial therapy Financial therapy skills, tools, and knowledge that may be helpful for a CPA Resources and ethical support for a CPA The certification process for a financial therapist</p> | 2 Elaine Luttrull | Foundation | ✓ | ✓ | ✓ |
| 10349/11374 | Section 355 Spin-offs: An Overview | Taxes | <p>This course will be an overview of:</p> <p>Corporate divisions The different types of corporate divisions The U.S. federal income tax consequences of corporate divisions The requirements for a corporate division to qualify as a Section 355 transaction.</p> | 1 Mike Shumann | Foundation | ✓ | ✓ | ✓ |

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| 10350/11375 | Global Tax Policy - Rules Targeting Base Erosion and Profit Shifting (BEPS) | Taxes | <p>This course will be an overview of:</p> <p>OECD BEPS Initiative The Digital Economy, Hybrid Arrangements, and Harmful Tax Practices Treaty Policy and Provisions Transfer Pricing Rules U.S. Tax Rules That Limit Base Erosion and Profit Shifting (BEPS)</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 10390/11418 | Developing Client Rapport: Making Everyone a Match! | Communications & Marketing | <p>After completing this course, the learner should be able to:</p> <p>Significantly reduce client problem solving cycle time. Minimize any client remorse, improving the feel good factor. Capture more new clients, retaining more repeat clients.</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 10421/11449 | Project management: Practical project management (for any effort) | Management Services | <p>This course will be an overview of the:</p> <p>The need for practical techniques for managing projects Philosophy of a just enough, just right approach Foundational tenets that determine project success Lifecycle of stages for a team to organize a project and collaborate throughout</p> | 1.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 10427/11455 | Section 754 Elections: Tax Implications of Partnership Step-ups | Taxes | <p>This course will be an overview of:</p> <p>Code Sections 754, 743 and 734 How to make a 754 election When are code sections 734 and 743 applicable Defining inside basis and outside basis Effects of these elections on the partners and the partnerships</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 10461/11489 | MOTIVATORS: Understanding What Drives Your Behaviors, and What Drives Others' Behaviors | Personal Development | <p>This course will be an overview of:</p> <p>Why individuals behave the way they do. The values that comprise each of the seven universal motivators. Insights into patterns of combinations of motivators. The importance of this knowledge in self-awareness.</p> | 1 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |

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| 10466/11494 | The New AICPA Auditor's Report | Auditing | <p>This course will be an overview of:</p> <p>Format of Audit Report Key Audit Matters Trickle down implications on other AU-C Sections Interplay with EOM, OM and report modifications</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 10498/11526 | Intermediate Governmental Accounting | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The process used to convert fund financial statements to government-wide financial statements while defining the underlying internal control and financial reporting principles that underpin that process.</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 10502/11530 | Finding a Better Work-Life Balance | Personal Development | <p>This course will be an overview of:</p> <p>Work-life balance Causes and dangers of work-life imbalance Positive aspects of work-life balance Strategies for achieving balance between work and life Alternative approaches to the concept of work-life balance</p> | 2.5 Elizabeth Walsh | Foundation | ✓ | ✓ | ✓ |
| 10651/11679 | Amending Business Income Tax Returns: Why, When, and How | Taxes | <p>This course will be an overview of:</p> <p>The why and how of filing amended business tax returns The appropriate forms to file for C corporations, S corporations, partnerships, and proprietorships seeking to amend a filed return The circumstances in which an amended return must be filed Filing an amended return to claim a refund or carryback What cannot be done on an amended tax return</p> | 1 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 10676/11704 | Forecasting for the Start-Up Business | Accounting | <p>This course will be an overview of:</p> <p>Expense and revenue for a start-up business plan Costing techniques for determining expenses for a start-up business Market analysis of available markets for a new or expanding business Analysis techniques to verify forecasting accuracy</p> | 3 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 10684/11712 | Project management: Begin a project with strong goals and support | Management Services | <p>This course will cover:</p> <p>The benefits of a strong project kickoff The steps of a strong project start Practical tools for project manager and team for each step How to use a Kickoff meeting to work on each step</p> | 1.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 10692/11720 | Activity-Based Costing to Manage Capacity | Accounting | <p>This course will be an overview of:</p> <p>The use of activity-based costing as a costing approach The steps involved in developing an activity-based costing system Using activity-based costing to manage cost and capacity Determining the benefits available through the use of activity-based costing Recognizing limitations that exist with the activity-based costing approach</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 10744/11772 | Getting "UPI" Supercharging Your Energy | Personal Development | <p>This course will be an overview of:</p> <p>The Time Management Trap The Energy Supercharger Model Boosting physical, intellectual, emotional, spiritual energy Dodging the Energy Vampires Energy-building tips and tricks</p> | 2 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 10758/11786 | Power of Positivity | Personal Development | <p>This course will be an overview of:</p> <p>The definitions, characteristics, and benefits of positivity Different forms of positivity The actions and behaviors that lead to positive life and career outcomes for you Steps to measure your positivity How to apply positivity to your life and career</p> | 2 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 10870/11898 | Corporate Earnings and Profits: An Overview | Taxes | <p>This course will be an overview of:</p> <p>The basics on what corporate earnings and profits (EP) are and how a computation works. The common adjustments to taxable income to compute EP. The ordering of utilizing EP. The impact of corporate transactions on EP. The reporting requirements relevant to EP.</p> | 1 Mike Shumann | Foundation | ✓ | ✓ | ✓ |

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| 10875/11903 | Project management: Build a strong team with communication | Management Services | <p>This course will cover:</p> <p>What a strong team looks like and does The stages of team development, what happens in each, and how to accelerate to becoming a strong team Conflict in project teams, typical sources and reactions, and how to handle and avoid Important values, perceptions, styles, preferences of each team member and why they matter for a strong team Team norms and operating agreements, why they matter, and how to create them</p> | 1.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 10876/11904 | Smart Contracts on the Blockchain | Information Technology | <p>This course will be an overview of:</p> <p>Distributed ledger concepts, with a focus on smart contracts and blockchain Key features of smart contracts Patterns of interaction between smart contracts and blockchains and other real-world systems Benefits, challenges, and tradeoffs of using smart contracts</p> | 2.5 Tim Riser | Premium | ✓ | | |
| 10877/11905 | Launching a Winning Team | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>What is a team-based organization. How a team-based organization differs from a hierarchy. How do teams develop. How to assess the maturity levels of teamwork in communications, interpersonal relationships, collaboration with other teams, accountability, and productivity.</p> | 1 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 10883/11911 | Dissecting the Internal Revenue Code | Taxes | <p>This course will be an overview of:</p> <p>The history of the Internal Revenue Code and revisions that have been made The basic concepts of the Internal Revenue Code An outline of the Internal Revenue Code Research methods in the Internal Revenue Code</p> | 1.5 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 10934/11964 | Inventory: Techniques to Manage, Account for, and Value | Accounting | <p>This course will be an overview of:</p> <p>Inventory management and valuation is one of the most critical functions of any business. It is also one of the most complex business functions, due to the sheer number of possible accounting approaches. Explore methodologies that are utilized in managing, costing, and valuing inventory.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 11067/12104 | Auditing Typical Investments | Auditing | <p>This course will be an overview of:</p> <p>The audit risks associated with a typical investment portfolio and how to assess those risks. Areas for internal control weaknesses within the investments cycle. Audit procedures used to detect material misstatement within typical investments. Financial statement presentation and disclosure requirements.</p> | 2 Kayla Stevko, CPA | Foundation | ✓ | ✓ | ✓ |
| 11187/12235 | GASB 84: Fiduciary Activities | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>GASB 84 Decision making process for identifying fiduciary activities Financial reporting</p> | 1 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 11188/12236 | Fraud Investigation, Part 3 | Auditing | <p>This course will be an overview of:</p> <p>Interrogation plans, procedures, and techniques The elements of crisis stages in fraud Witness inquiry and communication techniques The techniques of detecting deceptive behavior in an interview The preparation of a fraud report</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 11399/12470 | PCAOB Audit Standards, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>PCAOB Auditing Standards (AS) 1101, 1105, 1201, 1215, 1220, and 1301</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 11400/12471 | PCAOB Audit Standards, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>The Public Company Accounting Oversight Board (PCAOB), a not-for-profit organization established by Congress to oversee the audits of public companies. Auditing standards issued by the PCAOB, based on the reorganized standards from PCAOB Release No. 2015-002 on March 31, 2015, and amended by Release No. 2017-001 on June 1, 2017. Audit procedures for audit planning and risk assessment.</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 11416/12487 | PCAOB Audit Standards, Part 3 | Auditing | <p>This course will be an overview of:</p> <p>Audit procedures for internal control over financial reporting</p> <p>Audit procedures in response to risksnature, timing, and extent</p> <p>Audit procedures for specific aspects of the audit</p> | 1.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 11418/12489 | PCAOB Audit Standards, Part 4 | Auditing | <p>This course will be an overview of:</p> <p>Auditing supplemental information accompanying audited financial statements</p> <p>Evaluating audit results</p> <p>Evaluating consistency of financial statements</p> <p>Reporting on whether a previously reported material weakness continues to exist</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 11424/12496 | Yellow Book Independence & Quality Control | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>2018 Yellow Book Independence Rules</p> <p>2018 Yellow Book Quality Control Changes</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 11479/12551 | Overview of the Federal Tax System | Taxes | <p>This course will be an overview of:</p> <p>Individual Income Tax</p> <p>Corporate Income Tax</p> <p>Estate, Gift, and Generation Skipping Transfer Taxes</p> <p>Social Insurance Taxes</p> <p>Major Excise Taxes</p> | 3.5 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 11481/12553 | The New Employee Benefit Plan (EBP) Auditor's Report | Auditing | <p>This course will be an overview of:</p> <p>The changes to the auditors report for ERISA audits</p> <p>New terminology for EBP audits</p> <p>Changes to procedures as result of new standard</p> | 2 Melisa Galasso | Premium | ✓ | | ✓ |

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| 11627/12710 | The Transition Tax-Section 965 and Final Treasury Regulations | Taxes | <p>This course will be an overview of:</p> <p>Worldwide Tax System vs. Territorial Tax System Section 965 and the Final Treasury Department Regulations Filing Requirements for the Transition Tax</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 11631/12714 | The Change Bully: Workplace Bullies - What to Do and When to Move On | Communications & Marketing | <p>This course will be an overview of:</p> <p>Bullies, bullies everywhere&hellip; The Change Bully Framework Bullying antidotes and ;counter moves</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 11702/12790 | The Taxation of Corporate Liquidations | Taxes | <p>This course will be an overview of:</p> <p>The basics on corporate taxation and the identification of a corporate liquidation. The U.S. federal income tax consequences of a taxable and nontaxable liquidation. The requirements of a Section 332 liquidation. Deemed and de facto liquidations. The reporting requirements relevant to liquidations.</p> | 1.5 Mike Shumann | Foundation | ✓ | ✓ | ✓ |
| 11717/12805 | Working in the Legal Marijuana Industry - Taxation Updates and Other Tips | Taxes | <p>This course will be an overview of:</p> <p>The current status of the legal marijuana industry Legislative updates affecting the legal marijuana industry Technology use in the legal marijuana industry Accounting and tax issues in the legal marijuana industry Advocacy and network opportunities for CPA firms</p> | 1 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 11718/12806 | Becoming a Manager | Personal Development | <p>This course will be an overview of:</p> <p>Definition of the manager role The values and beliefs needed to be a great manager The new range of skills required of managers The goals, process, and skills of delegating and providing feedback effectively Working examples of management skills in action Recommended action planning process for applying program learning to the job</p> | 2 Chuck Kovach | Foundation | ✓ | ✓ | ✓ |

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| 11719/12807 | Accounting for Variable Interest Entities | Accounting | <p>This course will be an overview of:</p> <p>U.S. GAAP requirements related to accounting and financial reporting for variable interest entities Defining variable interest entities and primary beneficiaries Quantitative and qualitative factors in determining when to consolidate a nonvoting interest entity</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 11849/12965 | The Life Cycle of the Internal Audit | Auditing | <p>This course will be an overview of:</p> <p>The definition of an internal audit The purpose and importance of an internal audit Steps that are involved in the life cycle of the internal audit Technologys impact on internal audits Risks addressed by internal auditors</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 11909/13028 | Fostering a Culture of Premier Client Experience (CX) | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions and latest research on best practices in CX. Levels of maturity in CX. Components of CX competency. Troubleshooting problems in your CX. Accelerating the CX advantage. Traits of top CX-focused leaders.</p> | 2 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 11910/13029 | Critical Thinking – The Key to Success in Any Job | Personal Development | <p>This course will be an overview of:</p> <p>What are the top skills and attributes employers look for? What is Critical Thinking? Why is Critical Thinking important? What are the steps of Critical Thinking? How do you develop Critical Thinking skills in others and yourself?</p> | 1 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 11911/13030 | Utilizing Enrolled Agents in Your Firm | Taxes | <p>This course will be an overview of:</p> <p>Requirements, licensing, and process to obtain the Enrolled Agent designation Examples of work an enrolled agent may do within a firm setting</p> | 1 John Stevko | Foundation | ✓ | ✓ | ✓ |

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| 12088/13207 | Identifying and Communicating Internal Control Matters on An Audit | Auditing | <p>This course will be an overview of:</p> <p>Required communications related to internal control matters noted on a financial statement audit Additional responsibilities when performing an integrated audit of internal controls Properly classifying significant deficiencies and material weaknesses Differences in audit requirements for public and nonpublic entities</p> | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 12090/13209 | Being a Trusted Advisor | Personal Development | <p>This course will be an overview of:</p> <p>Elements of building trust with clients, prospects, and internal stakeholders The values and beliefs of a trusted advisor Critical required skills including listening, partnering, flexibility, and emotional intelligence The trusted advisor approach to developing new business including networking, prospect pursuit, and proposals Building a trusted advisor culture and approach in your department, whether client-facing or internal service focused</p> | 2 Chuck Kovach | Foundation | ✓ | ✓ | ✓ |
| 12122/13251 | Fostering a Culture of Ownership | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions of responsibility, accountability, entitlement, employee satisfaction, employee engagement, culture and ownership. Essential elements of a culture of ownership. Building a culture of ownership.</p> | 1 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 12123/13252 | Public Speaking and Presentation Skills | Communications & Marketing | <p>This course will be an overview of:</p> <p>Types of presentations and speeches that accountants may be called upon to make, including best practices for researching, planning, and preparing presentations; techniques to handle distractions, unexpected problems, and nervousness; and effective methods of sharing information in presentations, especially financial or accounting data</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12125/13280 | Reporting Book-Tax Differences—Understanding Schedules M-1 and M-3 | Taxes | <p>This course will be an overview of:</p> <p>Why differences exist Book-tax differences Schedules M-1 and M-3 The effect of reporting timing differences</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 12126/13281 | Introduction to Financial Reporting Quality | Accounting | <p>This course will be an overview of:</p> <p>An introduction to financial reporting quality Variations in reporting quality Quality indicators and financial statement comparisons Earnings quality and stock valuation</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12143/13298 | The Auditor's Responsibilities Relating to Other Information Included in Annual Reports | Auditing | <p>This course will be an overview of:</p> <p>SAS 137 Audit procedures for annual reports</p> | 1 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 12148/13303 | Developing Business in the Professional Services Industry | Management Services | <p>This course will be an overview of:</p> <p>The values and beliefs required to effectively develop new business. Process and tools for strategically building a network. The planned account development (PAD) process including industry and company analysis, opportunity identification, and pursuit planning. The client discussion process (CDP) and key skills. Opportunity follow-up including debrief, next steps planning, and communication.</p> | 2 Chuck Kovach | Foundation | ✓ | ✓ | ✓ |
| 12151/13306 | Evaluating the Quality of Earnings | Accounting | <p>This course will be an overview of:</p> <p>The impact of presentation and biased accounting The steps to take to evaluate financial reporting quality Quantitative tools to assess earnings quality Instruments to control earnings management and low-quality financial reporting</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12238/13393 | The truth about multitasking | Personal Development | <p>This course will be an overview of:</p> <p>Why multitasking has become the norm in the accounting profession The latest research on the impact of both multitasking and multicomunication on outcomes and workplace performance Whether multitasking is effective or not, and when Alternatives to multitasking and multicomunication Healthy multitasking tips for times when it is unavoidable</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 12315/13475 | Email communications | Communications & Marketing | <p>This course will be an overview of:</p> <p>The art of crafting meaningful emails that save time for both the sender and the recipient, avoid embarrassing and potentially costly snafus, and advance business objectives</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12514/13674 | Foreign Account Tax Compliance Act (FATCA) | Taxes | <p>In this course students will be informed about the background and technical requirements set forth with the passage of the Foreign Account Tax Compliance Act.</p> | 1 Janelle Wilson | Foundation | ✓ | ✓ | ✓ |
| 12643/13810 | An introduction to charitable conservation contributions | Taxes | <p>This course will be an overview of:</p> <p>What, why, and who of charitable conservation contributions Key criteria and terms for claiming this deduction Conservation easements, including syndicated conservation easements Documentation and relevant forms to support the deduction</p> | 1.5 Timothy F. Gearty | Premium | ✓ | | |
| 12647/13814 | Help your new hires hit the ground running | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The definitions onboarding, orientation, assimilation and organizational culture. Research on the importance of onboarding and productivity and retention. How to assimilate new leaders and new team members. Strategies for the first 90 days.</p> | 2 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 12665/13832 | Sexual harassment – creating a safe and positive workplace (IL) | Management Services | <p>This course will be an overview of:</p> <p>Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act (IHRA), and case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment, and retaliation in the workplace The different types of workplace discrimination and harassment in Illinois Current trends in legislation associated with sexual harassment in the workplace Employees rights and employers responsibilities under federal and Illinois law Strategies for preventing workplace discrimination and harassment and creating a safe workplace environment</p> | 2 Mike Brown | Premium | ✓ | | |

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| 12667/13834 | Corporate and Pass-through Entity Taxation - Part 1 | Taxes | <p>This course will be an overview of:</p> <p>Fundamental differences between the corporate or partnership entity for doing business and how this impacts tax return preparation for 2019 returns Reporting of K-1 items for pass-through entities for 2019 tax returns</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 12669/13836 | Foreign Tax Credit and Foreign-Source Dividend Received Deduction | Taxes | <p>This course will be an overview of:</p> <p>Worldwide Tax System v. Territorial Tax System Foreign Tax Credit Foreign-Source Dividend Received Deduction</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 12684/13856 | Get your emails and reports read | Communications & Marketing | <p>This course will be an overview of:</p> <p>Typical mistakes and complaints about emails and reports. Research on the impact of information overload. Techniques for planning emails and reports that are easy on the ears and eyes, and that get results.</p> | 1.5 Krys Moskal Amdurer | Foundation | ✓ | ✓ | ✓ |
| 12706/13878 | Personal Financial Planning | Finance | <p>This course will be an overview of:</p> <p>Basic personal financial planning Establishing and using a budget Income tax planning Retirement, college, and estate planning</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12708/13880 | Effective business communication | Communications & Marketing | <p>This course will be an overview of:</p> <p>The importance of clear, compelling communications in a business setting The differences among communicating with peers, subordinates, superiors, and clients The most common forms of business communications such as emails, letters, memos, reports, and presentations, and when to use each method Best practices for email communications Best practices for presenting data, numbers, and facts, especially to clients</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 12711/13886 | Opportunity zones | Taxes | <p>This course will be an overview of:</p> <p>Creation of Opportunity Zones The types of gains eligible for deferral through investment in an Opportunity Fund Holding period of Qualified Opportunity Fund investment to recognize reduction in deferred gain Qualification and definition of a Qualified Opportunity Fund and the related compliance testing</p> | 2 John Stevko | Premium | ✓ |
| 12825/14003 | Anti-Retaliation: What You Need to Know | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Current climate, events, and trends associated with workplace retaliation and its prevention Issues regarding disclosure/whistle-blowing that are particularly relevant to CPAs Model anti-retaliation policies</p> | 1.5 Timothy F. Gearty | Premium | ✓ |
| 12828/14006 | Debtor and creditor income taxation | Taxes | <p>This course will be an overview of:</p> <p>Cancellation of Debt Income (CODI) Tax Code, related regulations, IRS rulings, and case law and how they have shaped this increasingly complex area of tax law Critical terms and concepts, and a valuable historical view that puts the issue in perspective today</p> | 1.5 Timothy F. Gearty | Premium | ✓ |
| 12829/14007 | Tax implications for members of the U.S. armed forces | Taxes | <p>This course will be an overview of:</p> <p>The market for tax advice services for members of the U.S. armed forces How taxable income for members of the U.S. armed forces is determined What adjustments to taxable income are available for members of the U.S. armed forces Determination and treatment of combat pay for tax purposes The special provisions for real estate transactions for income tax purposes for members of the U.S. armed forces The special provisions for filing income tax returns and paying income taxes for members of the U.S. armed forces</p> | 1 Timothy F. Gearty | Premium | ✓ |
| 12840/14018 | Diagnosing your organization | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The nonfinancial organizational diagnosis processes. Reasons to conduct a nonfinancial organizational assessment. Criteria for selecting the nonfinancial organizational assessment team (internal and external). Overview of popular nonfinancial assessment models. Overview of nonfinancial organizational analysis models.</p> | 1 Krys Moskal Amdurer | Premium | ✓ |

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| 12841/14019 | Common Issues in Auditing Student Financial Assistance | Auditing | <p>This course will be an overview of:</p> <p>Single audit procedures to test compliance Student financial aid</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 12846/14032 | Foundations in data and analytics for the accounting profession | Information Technology | <p>This course will be an overview of:</p> <p>How the increase in data and data analysis tools are changing the skills needed in the accounting profession How to apply the business analytics cycle to identify questions, identify and prepare data, perform analyses, and communicate results How descriptive, predictive, and prescriptive analytics are used in business How decision-making can be enhanced using data analytics in auditing, financial, managerial, and tax accounting.</p> | 1 Ann Dzurain | Premium | ✓ | | |
| 12847/14033 | Advanced Derivative and Hedge Accounting Concepts | Accounting | <p>This course will be an overview of:</p> <p>Advanced guidance related to some of the more complex derivative and hedge accounting issues. Examples to illustrate important concepts and practical application.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 12889/14076 | Understanding federal excise taxes | Taxes | <p>This course will be an overview of:</p> <p>Various types of federal excise taxes Required forms for reporting excise taxes and credits Frequency and methods used to pay and report federal excise taxes Consequences of nonpayment or failure to report excise taxes</p> | 1.5 Heather Luttrell | Foundation | ✓ | ✓ | ✓ |
| 12890/14077 | Cracking the Codification: U.S. GAAP research made easy | Accounting | <p>This course will be an overview of:</p> <p>How the FASB Accounting Standards Codification presents all relevant U.S. accounting and financial reporting literature in a single, authoritative offering The skills and knowledge to easily use the Codification in critical real-world applications</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 12945/14132 | Mastering Accounting for Income Taxes (ASC 740) | Accounting | <p>This course will be an overview of:</p> <p>Foundational knowledge and critical strategies Intraperiod and interperiod tax allocation Relevant issues surrounding Accounting for Income Taxes</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12946/14133 | Equity (ASC 505) | Accounting | <p>This course will be an overview of:</p> <p>The definition and scope of elements classified as components of equity as well as general guidance related to equity Pertinent rights, privileges, and terms associated with various securities outstanding Applicable accounting and reporting requirements for stock dividends and stock splits, treasury stock transactions, and spinoff and reverse spinoff transactions Illustrated examples of how to apply ASC 505, Accounting for Equity</p> | 2.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 12948/14135 | Project management: Plan the work, resources, budget, timeline | Management Services | <p>This course will be an overview of:</p> <p>Parallel, iterative process for planning a project How to identify all the cross-functional work on a project How to collaboratively create and evolve a project timeline How to create a project budget and procurement plan How to assess the teams estimates, make trade-offs, and evolve to an agreed-upon plan for the project</p> | 2 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 12949/14136 | Expectations of Corporate Governance and Social Responsibility in Today's World | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Agency theory and the role of the artificial person in corporate governance CSR and ESG applied to the execution of todays corporate governance The role of organizational culturevision, mission, values, and team member engagementin CSR/ESG success Measuring CSR/ESG successthe role of psychometrics Recruiting, equipping, and incentivizing todays board of directors Competing interests and inertia that impede achieving corporate governance ideals</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12958/14145 | Navigating System and Organization Control (SOC) Reports | Auditing | <p>This course will be an overview of:</p> <p>The history and background of SOC reporting AICPAs determination of the need for SOC reporting The components of SOC 1, SOC 2, and SOC 3 reports Determining the appropriate SOC report for an organization Auditing SOC reports</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 12960/14147 | Earned income tax credit – Rules and common pitfalls | Taxes | <p>This course will be an overview of:</p> <p>The history and purpose of the EIC The rules to follow and documentation required to claim the EIC Assessing the potential for fraudulent EIC claims and liabilities for tax preparers Determining the correct amount of the EIC Special situations that can arise with the EIC</p> | 1 John Stevko | Foundation | ✓ | ✓ | ✓ |
| 12961/14148 | Federal tax implications for the trucking industry | Taxes | <p>This course will be an overview of:</p> <p>The trucking industry overall Applicable deductions Entity type considerations Excise tax Fuel tax Heavy highway vehicle use tax</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 12962/14149 | California Consumer Privacy Act and what it means for accountants | Information Technology | <p>This course will be an overview of:</p> <p>The details and requirements of the CCPA for businesses as well as the new rights consumers have How to identify companies and clients that may be subject to the CCPA Steps companies and accountants can take in order to be compliant with the CCPA The economic impact of the CCPA on different industries and the estimated costs of compliance</p> | 2 Mike Brown | Foundation | ✓ | | ✓ |
| 12963/14150 | Tax implications for members of the clergy and religious workers | Taxes | <p>This course will be an overview of:</p> <p>The history, purpose, and overview of clergy tax The distinction between FICA and SECA for clergy Income items for members of the clergy Expense, deduction, and credit items for members of the clergy</p> | 2 John Stevko | Foundation | ✓ | ✓ | ✓ |
| 12966/14153 | SEC Reporting Requirements, Part 1 | Accounting | <p>This course will be an overview of:</p> <p>The role the Securities and Exchange Commission plays in the context of information reporting requirements of public companies. The purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, Form 144, Form S-3, Form S-4 and Form S-8. The requirements for interim and annual financial statements pursuant to Regulation S-X and the requirements for reporting Interactive Data using XBRL.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 13003/14190 | SEC Reporting Requirements, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>The auditors role in the process of SEC reporting. The statutory sources of the auditors obligations in the SEC reporting process including the Securities Act of 1933, the Securities Exchange Act of 1934 and the Sarbanes-Oxley Act of 2002. The PCAOBs role with respect to auditors and accounting standards.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13004/14191 | SEC Reporting Requirements, Part 3 | Accounting | <p>This course will be an overview of:</p> <p>The various roles inherent in corporate governance. Various concepts related to the auditors role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies; and (ix) non-GAAP reporting. More complex SEC reporting rules in Regulation S-X. The information contained in Regulation A+. The methods of research available and sources of guidance issued by the SEC.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13013/14200 | Estate and gift taxes, part 1 | Taxes | <p>This course will be an overview of:</p> <p>The estate and gift tax system A comparison between current tax law and anticipated future law changes The complex and constantly changing rules that govern estate and gift taxes</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13037/14224 | Introduction to Financing an Entity Using Equity Instruments | Accounting | <p>This course will be an overview of:</p> <p>Common stock issuance and subsequent accounting. Recording dividends. Special considerations for freestanding and embedded equity-linked instruments. Accounting for debt with options to convert into equity instruments. Preferred stock issuance and subsequent accounting.</p> | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 13038/14225 | Filing Form 709 – How to report federal gift tax | Taxes | <p>This course will be an overview of:</p> <p>Gift tax basics, including transfers and individuals subject to the gift tax Specific gift tax exclusions, including the medical and educational exclusions Valuation of gifts for tax purposes, with special note of carryover basis Form 709 to report and calculate the gift tax Gift tax planning strategies</p> | 1.5 Julie McGinty | Foundation | ✓ | ✓ | ✓ |

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| 13041/14228 | A Guide Through Common Audit Deficiencies | Auditing | <p>This course will be an overview of:</p> <p>Common audit deficiencies Risk Assessment Documentation Estimates Internal Controls</p> | 2 Melissa Galasso | Foundation | ✓ | ✓ | ✓ |
| 13182/14369 | Tax implications for the oil and gas industry | Taxes | <p>This course will be an overview of:</p> <p>Issues related to the major phases of oil and gas taxation, including asset acquisition, exploration and development, production, disposition of assets, and special issues.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13185/14372 | Estate and gift taxes, part 2 | Taxes | <p>This course will be an overview of:</p> <p>The tax systems that govern the transfer of wealth at death The estate and gift tax system</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13186/14373 | Internal Revenue Service practices and procedures – Gain a fundamental edge, Part 1 | Taxes | <p>This course will be an overview of:</p> <p>The fundamentals of IRS requirements, practices, and procedures Relevant examples and critical definitions related to IRS rules</p> | 1.5 Jenni McAllister | Foundation | ✓ | ✓ | ✓ |
| 13188/14375 | An introduction to the R&D tax credit | Taxes | <p>This course will be an overview of:</p> <p>The history and purpose of the RD tax credit The general requirements to qualify for the credit The methods of utilizing the credit Calculations and filing requirements The effect of the Tax Cuts and Jobs Act of 2017 on the RD credit</p> | 2 Heather Luttrell | Foundation | ✓ | ✓ | ✓ |

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| 13285/14472 | Construction Industry - Overall Landscape | Accounting | <p>This course will be an overview of:</p> <p>The nature of construction contractors and the significant roles they play in the economy and the many facets of the industry.</p> <p>The features of the business environment, including characteristics common to contractors, types of contracts, contract modifications and changes, the bonding and surety process, joint ventures, and financial reporting impact.</p> <p>The project management process that governs construction accounting and general management, including the management objective and numerous functions.</p> | 1.5 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 13287/14474 | Construction Industry - Advanced Topics | Accounting | <p>This course will be an overview of:</p> <p>Accounting for and reporting investments in construction joint ventures</p> <p>The financial statement presentation of joint ventures including the balance sheet and required disclosures</p> | 1 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 13301/14488 | Leading vs. managing: What to do when and with whom | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Leaders vs. Managers: Born or Made?</p> <p>Leading vs. Managing Framework</p> <p>Questions Leaders and Managers MUST Ask</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 13321/14508 | The power of using compelling questions | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>What is a question?</p> <p>Why use questions?</p> <p>Questions for</p> <p>Developing a strategy.</p> <p>Problem solving.</p> <p>Decision making.</p> <p>Creativity.</p> <p>Interpersonal communications.</p> <p>Personal career success.</p> | 1 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 13322/14509 | Understanding tax-favored health plans | Taxes | <p>This course will be an overview of:</p> <p>The different types of tax-favored health plans</p> <p>The operational requirements for each of the tax-favored health plans</p> <p>The qualification requirements for each of the tax-favored health plans</p> <p>The annual compliance requirements for each of the tax-favored health plans</p> <p>Recent legislative changes to Health Reimbursement Accounts and their application</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 13389/14585 | Stimulating innovative thinking in your team | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions of creativity and innovation. Innovation team processes. Tools for creating solutions. Adoption of innovative solutions.</p> | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |
| 13392/14588 | Careers in accounting | Personal Development | <p>This course will be an overview of:</p> <p>Accountings specialized areas Different careers available to accountants How the role of an accountant varies by organization and function</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 13395/14591 | Outbound Transactions | Taxes | <p>This course will be an overview of:</p> <p>Policies designed to achieve tax neutrality Mechanisms to mitigate double taxation Definitions and rules tied to controlled foreign corporations (CFCs) Regimes to protect the U.S. tax base New provisions tied to outbound transactions</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 13417/14613 | Navigating the International Code of Ethics for Professional Accountants | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The international ethics environment and applicable regulations The International Ethics Standards Board for Accountants The four main parts of the ICEPA and the key standards within each section Ethics standards for both accountants in public practice and in business Ethics standards for those performing audit or review engagements and those performing services other than auditing or reviewing</p> | 1.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 13418/14614 | Internal Revenue Service practices and procedures – Gain a fundamental edge, Part 2 | Taxes | <p>This course will be an overview of:</p> <p>Rules and procedures surrounding IRS settlements and compromises Characteristics of common IRS positions Rules and requirements surrounding equitable recoupment and mitigation provisions Tax liens and levies including priority and effective periods</p> | 1 Jenni McAllister | Foundation | ✓ | ✓ | ✓ |

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| 13421/14618 | Estate and gift taxes, part 3 | Taxes | <p>This course will be an overview of:</p> <p>The generation-skipping transfer tax The knowledge and practical experience needed to navigate through the complex and constantly changing rules that govern estate and gift taxes The income tax treatment of trusts and estates</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13435/14633 | Developing ideal working relationships | Communications & Marketing | <p>This course will be an overview of:</p> <p>Definitions from Neurolinguistics as a foundation for rapport. Broken rapport = Broken trust. How people experience the world. How to read clues from others words. How to match others physiology, voice and language.</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 13562/14764 | Myths and realities of working from home | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Research on working from home. Myths and realities about the home workspace. Myths and realities about the remote worker. Myths and realities about remote work productivity.</p> | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |
| 13563/14765 | Project Management: Identifying and handling project risks | Management Services | <p>This course will be an overview of:</p> <p>What project risk is and when a team should consider it during a project Techniques for identifying risks to a projects success How to assess whether and how much each risk could hurt a project Ways to avoid or lessen the likelihood and/or severity of a risk occurring How to pay proactive ongoing attention to risks throughout a project</p> | 2 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 13672/14886 | Motivating remote workers | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions and theories of motivation. Passion pyramid. Tips for managers to foster a culture of virtual collaboration.</p> | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |

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| 13904/15314 | The Covid-19 Impact on Leases | Accounting | <p>This course will be an overview of:</p> <p>Overall impact of COVID-19 on lease arrangements Topic 840, Lease modifications Topic 842, Lease modifications Lease concessions Other important considerations as a result of COVID-19</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 13905/15315 | Sexual Harassment: Creating a Safe and Positive Workplace (NY Employee Focused) | Management Services | <p>This course will be an overview of:</p> <p>Title VII of the Civil Rights Act of 1964, the New York State Human Rights Law, the New York City Human Rights Law, and case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment, and retaliation. The different types of workplace discrimination and harassment in New York State and City. Employees rights and employers responsibilities. Strategies for preventing workplace discrimination and harassment.</p> | 2 Mike Brown | Premium | ✓ | | |
| 13906/15316 | Revenue, capitalization, and expense recognition for software companies | Accounting | <p>This course will be an overview of:</p> <p>The legacy GAAP accounting standards that previously applied to software revenue recognition Revenue recognition principles applicable to entities who sell and license software. The principles of revenue recognition for vendors who provide software-as-a-service How entities account for and report capitalized software costs and the related expensing of software costs</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 13948/15358 | Fundamentals of International Tax | Taxes | <p>This course will be an overview of:</p> <p>Policies designed to achieve tax neutrality and mitigate double taxation Policies applicable to outbound taxation Policies introduced under TCJA to curb base erosion and profit shifting Policies applicable to inbound taxation Policies tied to global tax issues</p> | 4.5 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 14031/15441 | How To Support And Engage Your Team During A Crisis | Personal Development | <p>This course will be an overview of:</p> <p>The risks associated with a crisis and how to create a crisis management plan and response team Best practices for in-person and remote work during a crisis that focus on communication, schedules, management, and technology use Methods of motivating in-person and remote employees using time management, stress management, recognition, team building, and cross-training How companies can act as a resource for employees during difficult times, establish a support network, and prioritize health and safety</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 14032/15442 | Drafting Audit Reports Under SAS No. 134 and PCAOB | Auditing | <p>This course will be an overview of:</p> <p>Types of financial statement audit opinions. Common report modifications and explanatory language under the new standards. Special reporting considerations, such as reporting on special purpose financial statements. Preparing audit reports under PCAOB Auditing Standards. Compliance with audit reporting requirements under Yellow Book and Single Audit engagements.</p> | 3 Jennifer Louis | Premium | ✓ | | |
| 14135/15546 | It's worse than you thought: A leadership mindset to flourish in tough times | Personal Development | <p>This course will be an overview of:</p> <p>The techniques and tips leaders can use to navigate the stormy waters of COVID-created change How to take advantage of the opportunities change brings to flourish in the post-pandemic world How to spark the outside the box creativity that will set you and your organization apart in an economy that demands bold new approaches to address emerging problems</p> | 2 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 14136/15547 | No easy choices: Decision-making under stress | Personal Development | <p>This course will be an overview of:</p> <p>The art and science of making better decisions especially now in the wake of COVID-created stress Opening your eyes and your colleagues to the blind spots that can lead to bad decisions Pushing through the barrier of fear so that you can make the tough choices that lead to a better future for you and others</p> | 2 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 14219/15663 | Gross-to-Net Revenue Adjustments for the Pharmaceutical Industry | Accounting | <p>This course will be an overview of:</p> <p>The general principles of the 5-Step Model for recognition of revenue under ASC Topic 606. The components of gross-to-net adjustments to revenue for pharmaceutical and biotech companies including returns, chargebacks, rebates and other adjustments. Certain specialized issues in accounting for revenue recognition in the life sciences industry.</p> | 2.5 Jack Markey, MBA, Timothy F. Gearty | Premium | ✓ | | ✓ |
| 14290/15796 | Wyoming Ethics | Regulatory Ethics | <p>This State Board-approved course meets state license renewal requirements for ethics.</p> <p>This course will be an overview of: Wyoming statutes, board rules, and regulations Rules for practicing as a CPA in Wyoming Wyoming rules of professional conduct, ethical guidance, and disciplinary process The AICPA Code of Professional Conduct and its applicability to accounting professionals Ethical standards addressed by the SEC and the PCAOB</p> | 4 Timothy F. Gearty | Premium | ✓ | | ✓ |

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| 14291/15797 | Change Management | Management Services | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Definition of change management The change management process The roles in change management The change tools Best practices in change management | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 14316/15825 | Collaborating to Build Your Personal and Professional Networks | Communications & Marketing | <p>This course will be an overview of Client Rapport Foundations:</p> <ul style="list-style-type: none"> Yesterday and today. Hierarchies and networks. From command and control to influence and collaboration. | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 14318/15827 | Problem Solving | Personal Development | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> How to identify the real problem, not just the symptoms. How to identify the stakeholders involved in the problem. How to select analytical tools to analyze the problem. How to select creative tools to generate alternative solutions. How to generate an impact analysis. | 1 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 14319/15828 | The Role of the Whistleblower | Regulatory Ethics | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The role of the whistleblowing in the workplace A historic overview of famous cases and their outcomes Laws protecting workers rights in whistleblowing cases Programs, procedures, and concepts important to whistleblowing laws | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |
| 14340/15849 | Financial Statement Fraud | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Ways in which both large and small companies are vulnerable to fraud. According to the ACFEs most recent Report to the Nations, the average organization loses an estimated 5 percent of its annual revenue to fraud each year. This course on financial statement fraud will identify what to look for and provide insights that can help any company prevent the most damaging type of fraud. | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 14427/15941 | Time Management for Professionals | Personal Development | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Causes of time wasters at work Common and effective time management systems Productivity-enhancing techniques Holding productive meetings virtually and in person Creating a work culture of productivity | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 14495/16079 | Controllershship and IT Management | Information Technology | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The controllers responsibilities in regard to IT systems and internal controls Differences in the controllers responsibility in designing, implementing, and maintaining effective internal controls based on the size of the company and the management personnel available A review of the principles and framework provided by the Committee of Sponsoring Organizations (COSO) on enterprise risk management and internal controls | 2.5 Mike Potenza | Foundation | ✓ | ✓ | ✓ |
| 14530/16170 | GAAP financial statements (ASC 205-235) | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The SEC accounting rules applicable to the preparation and inclusion of financial statements in the Form 10-K (Annual Report) and the Form 10-Q (Quarterly Report) for those entities subject to such reporting requirements | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14534/16176 | Project management: Manage the project to get it all done | Management Services | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> How business-focused project goals get translated into aspects of managing the team to achieve those goals The major components of the project managers job in managing a project Multiple techniques for tracking the big picture and details of a project How to regularly assess whether the project is on track to meet its goals How a team works together during a project to consider suggested changes and ensure that impacts are understood and changes controlled Aspects of and techniques for effective and efficient team | 1.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 14535/16181 | Global telework - The future of work is here | Information Technology | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The future of work is remote work. Impact of disruptions to the business and the workers. The types of virtual teams. The advantages and disadvantages of virtual teams. Best practices of virtual meetings. Tools that support virtual collaboration. | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |

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| 14573/16219 | Capital structure with COVID-19 (Coronavirus) implications: What do you need to know? | Finance | <p>This course will be an overview of:</p> <p>The importance of determining how investments are financed. How capital structure decisions assist in maximizing firm value. The basic concepts of capital structure. Fundamental decisions on managing capital structure.</p> | 3 Peter Olinto | Premium | ✓ | | |
| 14651/16471 | Going digital, staying human: Retooling your digital dexterity for success | Information Technology | <p>This course will be an overview of:</p> <p>The dynamics of technology in business. How technology can help or hinder effective functioning and growth of a company. The mindset required to leverage technology for profitability and productivity. How to assess, plan and enact strategies to use technology for successful outcomes.</p> | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |
| 14652/16472 | Leadership skills | Communications & Marketing | <p>This course will be an overview of:</p> <p>What makes a leader Traditional traits of a leader Non-traditional traits of a leader</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14654/16474 | Managing a Virtual Team | Management Services | <p>This course will be an overview of:</p> <p>Research on high-performing virtual teams Situations, behaviors and techniques that enhance or deter a virtual teams performance The challenges of the remote team members Virtual meetings that engage the whole virtual team to produce successful results</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 14715/16536 | Short term financing and working capital management: Cash and liquidity | Finance | <p>This course will be an overview of:</p> <p>Short-term financing decisions Working capital and liquidity management Short-term investment options Cash management</p> | 2.5 Peter Olinto | Premium | ✓ | | |

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| 14717/16538 | Your go-to guide to S Corporations | Taxes | <p>This course will be an overview of:</p> <p>S corporations and the pros and cons of this entity type as compared to other choices (such as LLCs)</p> <p>How to qualify as an S corporation</p> <p>How to make the S election</p> <p>Other special issues</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 14763/16584 | Tax in a digital world: How to excel during the fourth industrial revolution (4IR) | Taxes | <p>This course will be an overview of:</p> <p>The fourth industrial revolution in context</p> <p>Common aspects of the fourth industrial revolution for companies to know</p> <p>Tax challenges arising as part of the fourth industrial revolution</p> <p>Strategies for coping with such tax challenges</p> <p>Strategies for coping with indirect issues associated with such challenges, especially personnel and business planning issues</p> | 1.5 Julie McGinty | Foundation | ✓ | ✓ | ✓ |
| 14770/16600 | Who needs conflict anyway: Reframing to avoid and mitigate conflict | Personal Development | <p>This course will be an overview of:</p> <p>Conflict is not about you: Framing, the rapport cycle and the structure of conflict</p> <p>Thats not what I meant!: Strategies for avoiding conflict</p> <p>Damage control: Tactics for mitigating conflict</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 14776/16612 | Oregon Ethics | Regulatory Ethics | <p>This State Board-approved course meets state license renewal requirements for ethics. After completing this course, the learner should be able to:</p> <p>Apply the AICPA Code of Professional Conduct (Code).</p> <p>Recognize case studies, case law, and examples related to the laws and rules governing accountants in Oregon.</p> <p>Recognize where and how to access law and regulations governing accountancy in Oregon state, including those issued by the AICPA and the Board.</p> | 4 Timothy F. Gearty | Foundation | ✓ | | ✓ |
| 14777/16613 | Best tips for operating an S corporation | Taxes | <p>This course will be an overview of:</p> <p>Operational framework of S corporations</p> <p>Operating guidelines of S corporations</p> <p>Stock sale rules and regulations</p> <p>Federal, state and local taxation implications</p> <p>Issues and questions relating to switching from one type of corporation to another</p> <p>Salary and income issues</p> <p>Retirement planning under an S corporation</p> <p>Effects of TCJA on S corporations</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 14830/16669 | Maximizing Higher Education Tax Credits | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Recognize financial challenges in higher education Define the American Opportunity Credit and the Lifetime Learning Credit Calculate tax credits for education Apply general tax knowledge and provisions to higher education tax planning</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14831/16670 | Federal tax accounting, part 4 - Transactional issues and net operating loss | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Define the Claim of Right Doctrine Recognize the IRC Section 1341 doctrine Identify the Tax Benefit Rule Identify the Rescission Doctrine</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14836/16676 | Business Combinations and Consolidations, Part 1 (ASC 805 & 810) | Accounting | <p>This course will be an overview of:</p> <p>When it is appropriate to use consolidated statements How to choose and execute the right accounting method for your organizations portfolio of subsidiaries and investments</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14837/16677 | Business Combinations and Consolidations, Part 2 (ASC 805 & 810) | Accounting | <p>This course will be an overview of:</p> <p>When to use consolidated statements How to choose and execute the right accounting method for your organizations portfolio of subsidiaries and investments</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 14838/16678 | Revenue & Expenses: Proposed Changes For Governmental Entities | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>GASBs Preliminary Views Document on revenue and expense recognition</p> | 1 Melisa Galasso | Premium | ✓ | | |

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| 14871/16711 | Meetings that Work | Communications & Marketing | <p>This course will be an overview of:</p> <p>How meetings can be used effectively in the workplace. Self-assessment of strengths and weaknesses in the area of soft skills. How to appropriately set expectations for meetings. Recognizing how problems arise in meetings and ways to best address them.</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 14872/16712 | Proposed Changes to the GASB Financial Reporting Model | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>GASBs Exposure Draft of the Financial Reporting Model Proposed changes to the conceptual framework for recognition</p> | 1 Melisa Galasso | Premium | ✓ | | |
| 14874/16714 | Becoming an Expert Witness | Accounting | <p>This course will be an overview of:</p> <p>The legal standard for expert witness testimony, including statutory and case law The types of matters on which a CPA expert witness may provide testimony Which qualifications an expert witness must possess The preparation that is required of an expert witness Other considerations for expert witnesses</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 14880/16720 | Fraud in your practice | Accounting | <p>This course will be an overview of:</p> <p>Various types of fraud to watch for Fraud in financial statements the why and the how Fraud in relation to tax returns The importance of internal controls in preventing fraud</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 14882/16722 | Completing the Audit | Auditing | <p>This course will be an overview of:</p> <p>The requirements related to completing an audit Common final testwork and procedures performed as part of audit completion activities Financial statement review procedures Audit reporting</p> | 3 Holly Hawk | Foundation | ✓ | ✓ | ✓ |

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| 14998/16882 | Performing and Interpreting Data Analytics | Information Technology | <p>This course will be an overview of:</p> <p>How to perform descriptive, predictive, and prescriptive analyses using tools available in Microsoft Excel</p> <p>How to interpret the results of descriptive, predictive and prescriptive analyses</p> <p>How to identify potential outliers and their potential effect on the analysis results</p> <p>How to test and interpret model assumptions.</p> <p>How to perform and interpret correlation</p> <p>How to interpret correlation</p> | 3 Ann Dzurainin | Premium | ✓ | | |
| 15004/16888 | PCAOB Inspection Reports for the Six Largest U.S. Firms | Auditing | <p>This course will be an overview of:</p> <p>The PCAOBs strategic plan for 2019-2023.</p> <p>The form and content of the newly designed PCAOB Inspection Report.</p> <p>Audit deficiencies noted within the 2018 Inspection Reports of the six largest U.S. audit firms.</p> | 1.5 Timothy F. Gearty | Premium | ✓ | | |
| 15022/16913 | SAS 143: Auditing Estimates | Auditing | <p>This course will be an overview of:</p> <p>The changes to audit requirements for estimates as issued in SAS 143</p> | 1 Melisa Galasso | Premium | ✓ | | |
| 15148/17041 | Standard Costing | Accounting | <p>This course will be an overview of:</p> <p>Description and application of standard costing.</p> <p>Calculation and analysis of cost variances.</p> <p>Current trends and management considerations related to standard costing.</p> <p>Examples of standard costing.</p> | 2.5 Katie Harris | Foundation | ✓ | ✓ | ✓ |
| 15198/17096 | Creating effective presentations | Communications & Marketing | <p>This course will be an overview of:</p> <p>Introduction to presentation basics</p> <p>Presentation methods</p> <p>Presenting quantitative information</p> <p>Best practices for presentations</p> | 1 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 15247/17148 | Accounting for Convertible Debt Instruments and Contracts in an Entity's Own Equity | Accounting | <p>This course will be an overview of:</p> <p>The amendments to the guidance on accounting and disclosures for convertible instruments. Changes to accounting for contracts in an entity's own stock. Amendments to the guidance on earnings per share as it relates to convertible instruments.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 15269/17170 | Managing with courage | Personal Development | <p>This course will be an overview of:</p> <p>What is managerial courage? How to develop managerial courage. The impact of managerial courage. Habit to build to support managerial courage. How to coach others to have managerial courage.</p> | 1 Kelly Pope | Foundation | ✓ | ✓ | ✓ |
| 15299/17217 | Common audit deficiencies: Governmental audits | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Common audit deficiencies for governmental entities Common Yellow Book Deficiencies Common Single Audit Deficiencies</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 15322/17240 | Base Erosion and Anti-Abuse Tax | Taxes | <p>This course will be an overview of:</p> <p>Background and Policy Methodology and Computations Filing Requirements</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 15396/17328 | Networking Skills | Communications & Marketing | <p>This course will be an overview of:</p> <p>Commonly accepted etiquette and practices for attending virtual and in-person business networking events. Best uses for online platforms for networking. Communication basics for professional networking in writing. Common challenges professionals often face when networking and tips to handle those challenges.</p> | 1.5 Michelle Pace | Foundation | ✓ | ✓ | ✓ |

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| 15450/17382 | Corporate distribution decisions: dividend versus share repurchases | Finance | <p>This course will be an overview of:</p> <p>Company decisions regarding distributions to shareholders Different types of dividend policies and the reasons companies select specific policies Company decisions regarding repurchasing stock Implications of the COVID-19 pandemic on distribution to shareholders</p> | 2.5 Peter Olinto | Premium | ✓ | | |
| 15452/17384 | Financial Statement Analysis: Financing Activities | Finance | <p>This course will be an overview of:</p> <p>Accounting, reporting, and disclosure considerations related to debt and equity financing, leases, other liabilities, and other financing options Differences between GAAP and IFRS principles related to financing activities Considerations when performing financial statement analysis relating to financing activities Implications of the COVID-19 pandemic on financial reporting and financial statement analysis</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 15454/17386 | Mergers and Acquisitions Due Diligence | Accounting | <p>This course will be an overview of:</p> <p>What takes place during the merger and acquisition process. The key players of a merger and acquisition and the roles they fulfill in the transaction. The models and techniques that are used to value the target company that will be merged or acquired. The due diligence that is applied by parties that are interested in purchasing a company through a merger or acquisition.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 15461/17393 | A focus on special topics for S corporations - revocation, termination, Taxes & reorganization | | <p>This course will be an overview of:</p> <p>The fundamental differences in the ways S corporations can be terminated The tax implications when entities cease to be an S corporation or when they terminate by voluntary revocation The regulations governing redemptions, liquidations, and reorganizations</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 15551/17500 | Introduction to Federal Grants | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Rules governing the awarding and accounting of grants to state and local governments, as well as not-for-profit organizations and other eligible entities. The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) that govern the award and administration of grants issued by Federal awarding agencies Complexities surrounding allowable cost determinations, internal controls, and audits under the Single Audit Act.</p> | 5 Tom Cox | Foundation | ✓ | ✓ | ✓ |

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| 15567/17519 | Macroeconomic analysis - Bringing the big picture into focus, part 1 | Economics | <p>This course will be an overview of:</p> <p>The basics of macroeconomics. The concepts of supply and demand. The most common economic theoriesclassical and Keynesian. The business cycle.</p> | 2.5 Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 15590/17542 | Tax Treaties | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Understand policy objectives of tax treaties and how to qualify for benefits Understand taxation of business income under tax treaties Understand taxation of nonbusiness income under tax treaties Understand limitation on benefits provision Understand ratification of tax treaties</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 15610/17562 | S corporations from A to Z—Getting ready to prepare the S corp return | Taxes | <p>This course will be an overview of:</p> <p>S corporation basics, including qualification and tax requirements Form 1120-S, the S corporation annual tax return Unique aspects of S corporation taxes (including separately stated items and deduction limitations) Taxes applicable to an S corporation</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 15615/17572 | An executive overview of SASes 134 – 143 | Auditing | <p>This course will be an overview of:</p> <p>The changes to audit standards due to the issuance of SAS 134 through 143</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 15617/17574 | Delegation in a small firm | Business Management and Organization | <p>This course will be an overview of:</p> <p>The basic concepts and behaviors that are part of successful delegation. Barriers to delegation. How to determine what tasks to delegate. How to choose the person to whom a task is delegated. How to effectively hand off a task to another person. The various levels of delegation.</p> | 1.5 Kelly Pope | Foundation | ✓ | ✓ | ✓ |

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| 15636/17593 | Macroeconomic analysis – Bringing the big picture into focus, part 2 | Economics | <p>This course will be an overview of:</p> <p>The importance of fiscal policy, including the pros and cons of various fiscal policy theories. Monetary policy and its impact on the economy. The banking system and the role of the Federal Reserve.</p> | 2.5 Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 15637/17594 | Advanced Individual Tax - Schedule C | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Identify the tax implications of sections 1231, 1245, and 1250 business assets to the sole proprietor Apply MACRS, Section 179, and bonus depreciation rules Recognize how payroll taxes and the self-employment tax are calculated Identify the basics of self-employed retirement plans and health insurance</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 15638/17595 | Financial statement analysis: Investing activities | Finance | <p>This course will be an overview of:</p> <p>Accounting of investments in long-term assets and intercompany investments Comparison of U.S. GAAP and IFRS requirements for reporting and disclosing investments in long-term assets and intercompany investments Analysis of investments in long-term assets and intercompany investments, including valuation-related issues, and other considerations such as risk exposure</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 15642/17600 | Sustainability accounting and integrated reporting | Accounting | <p>This course will be an overview of:</p> <p>The standards and conceptual framework behind sustainability accounting, including the history, purpose, and leadership structure of the Sustainability Accounting Standards Board. The needs and benefits of integrated reporting. Examples of industry standards and companies currently using the framework. Sustainability disclosure quality and current examples.</p> | 2.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 15645/17609 | Evaluating the Effectiveness of Not-For-Profit Entities | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The unique financial characteristics of not-for-profit entities, with particular emphasis on entities organized for charitable purposes and the economic warning signs of financial weakness that can threaten service delivery The importance of not-for-profit financial performance and basic measures of financial health</p> | 2.5 Katie Harris | Foundation | ✓ | ✓ | ✓ |

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| 15665/17629 | Special Purpose Acquisition Companies (SPACs) | Accounting | <p>This course will be an overview of:</p> <p>What exactly is a Special Purpose Acquisition Company (SPAC) How SPACs are formed to raise capital in public equity markets The accounting and financial reporting requirements of a SPAC</p> | 2 Jack Markey, MBA, Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 15713/17677 | Not-for-profit accounting and reporting: an introduction | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The accounting and reporting functions in the not-for-profit world, with particular emphasis on the practical aspects of financial statements and revenue recognition Asset transfers and the unique issues presented by artwork capitalization, split interest agreements, investments, fixed assets, and fund accounting</p> | 3 Katie Harris | Foundation | ✓ | ✓ | ✓ |
| 15715/17682 | Cyber never sleeps: How to prevent and protect your organization | Information Technology | <p>This course will be an overview of:</p> <p>The history of cybercrime. A review of internal and external cyber threats. Common cyber red flags. Strategies to protect your organization from a cyber attack. How cybercrime markets operate.</p> | 2 Kelly Pope | Premium | ✓ | | |
| 15716/17683 | Cybersecurity: How to build a successful cybersecurity program | Information Technology | <p>This course will be an overview of:</p> <p>Information security. The role of the cybersecurity professional. The components of a cybersecurity program. The risks associated with B.Y.O.D., IoT, and third-party access. The importance of cybersecurity training for employees.</p> | 2 Kelly Pope | Premium | ✓ | | |
| 15718/17685 | Introduction to Bookkeeping | Accounting | <p>This course will be an overview of:</p> <p>Bookkeeping basics for small businesses Common bookkeeping systems available for small businesses Converting transaction information into a general ledger Customizing bookkeeping systems, reports, and ledgers to meet a companys unique needs</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 15818/17786 | Cybersecurity: I've been hacked! Now what? A framework for preventing cyber attacks | Information Technology | <p>This course will be an overview of:</p> <p>History of hacking. Types of hacking. Financial services industry hacks. Strategies to prevent financial data hacking. Incident response plans.</p> | 2 Kelly Pope | Premium | ✓ | | |
| 15821/17789 | Inbound Taxation | Taxes | <p>This course will be an overview of:</p> <p>Taxation of foreign persons business income Taxation of foreign persons nonbusiness income Special inbound tax provisions-FIRPTA and branch profits tax Base erosion and anti-abuse tax (BEAT) Policies tied to global tax issues</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 15839/17807 | Cybersecurity: Understanding social engineering and its impact on data security | Information Technology | <p>This course will be an overview of:</p> <p>Social engineering. Six key principles of influence. Types of social engineering. Laws. Prevention.</p> | 2 Kelly Pope | Premium | ✓ | | |
| 15840/17808 | 10 Habits of highly successful careers | Personal Development | <p>This course will be an overview of:</p> <p>Habits you can work on to advance in your career. Tasks you should be working on. Questions you should ask yourself in taking ownership for your career. When to ask others for help to ensure you are getting the guidance and advice you need.</p> | 2 Tom Cox | Foundation | ✓ | ✓ | ✓ |
| 15847/17816 | Strategic thinking | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions of strategy and strategic thinking. Definition of competitive advantage. Models and tools for developing strategies. Core competencies for strategic thinking for competitive advantage.</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |

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| 15849/17818 | Going concern uncertainty | Auditing | <p>This course will be an overview of:</p> <p>U.S. GAAP Requirements Auditors Responsibilities Audit Procedures Audit Report Impact of SAS No. 134 SSARS: Engagements Other Important Matters</p> | 3 Jennifer Louis | Premium | ✓ | | |
| 15906/17884 | Artificial intelligence and machine learning—What's the buzz? | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Artificial intelligence (AI), machine learning (ML), predictive analytics (PA), and how they differ from other related concepts. Models, what they mean, and how they are used in ML and PA. Different PA models (algorithms), with an understanding of where and when each algorithm can be applied. A case study demonstrating an application of a specific PA algorithmnamely, classification trees.</p> | 1 Matt Pickard | Foundation | ✓ | ✓ | ✓ |
| 15907/17885 | Developing a growth mindset | Communications & Marketing | <p>This course will be an overview of:</p> <p>Background of growth mindsets How to develop a growth mindset. The power of a growth mindset. The impact of a growth mindset on your firm. How to apply growth hacking in your firm.</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 15986/17964 | Financial statement analysis: Profitability and growth | Finance | <p>This course will be an overview of:</p> <p>The issues that affect the profitability of shareholders investments and growth of their investments. Investment profitability analysis. Investment growth analysis. The implications of the Great Recession and the COVID-19 pandemic on investments in stocks.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 16022/18000 | Major Changes to the Attestation Standards | Auditing | <p>This course will be an overview of:</p> <p>SSAE 19 SSAE 20 SSAE 21 SSAE 22</p> | 1 Melisa Galasso | Premium | ✓ | | |

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| 16067/18045 | Remote Auditing | Auditing | <p>This course will be an overview of:</p> <p>Important considerations for remote auditing Best practices as identified by the AICPA and practice aid vendors GAAP considerations related to the COVID-19 environment</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 16086/18064 | Bitcoin: Key concepts to understand about the original blockchain | Information Technology | <p>This course will be an overview of:</p> <p>The advent of Bitcoin Bitcoin and its use of blockchain Critical concepts and terminology How the Bitcoin blockchain works Threats and concerns</p> | 1.5 Mark Sheldon | Premium | ✓ | | |
| 16108/18097 | Worthless Stock Losses: An Overview | Taxes | <p>This course will be an overview of:</p> <p>Deducting losses: The general rules Worthless securities Worthlessness a deeper dive Identifiable event upon entity conversion Claiming a worthless stock loss upon dissolution Ordinary deductions the gross receipts test Treatment of intercompany debt Other considerations Filing and record keeping requirements</p> | 1.5 Mike Schumann | Foundation | ✓ | ✓ | ✓ |
| 16115/18116 | Transfers and servicing of financial assets (ASC 860) | Accounting | <p>This course will be an overview of:</p> <p>ASC 860 and the guidance related to transfers and servicing of financial assets What qualifies as a transfer of a financial asset Control criteria for transfers of financial assets How to account for sales-type transfers and finance-type transfers What is meant by servicing of financial assets Disclosure requirements of ASC 860.</p> | 2 Timothy F. Gearty | Premium | ✓ | ✓ | ✓ |
| 16129/18142 | Filing Form 1041 – reporting income tax of trusts and estates | Taxes | <p>This course will be an overview of:</p> <p>Trust and estate formation and purposes Form 1041 filing requirements Choice of filing period Common types of income and deductions reported on Form 1041 The impact and benefit of making certain elections (e.g., Sections 645 and 663(b) elections) Section 1041 basis adjustment reporting The allocation of income between entity and beneficiaries, and to the proper tax period The process of filling out Form 1041</p> | 2.5 Julie McGinty | Foundation | ✓ | ✓ | ✓ |

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| 16181/18264 | Resilience: Bouncing back from major setbacks | Personal Development | <p>This course will be an overview of:</p> <p>What is resilience and why does it matter? Benefits of resilience personally and professionally. Steps to building resilience in the workplace. Tools for building resilience. Measuring resilience to gauge your progress.</p> | 1.5 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 16188/18272 | Tax Fraud Due to Identity Theft | Taxes | <p>This course will be an overview of:</p> <p>Identity theft basics, including defining tax fraud due to identity theft, warning signs, and why a criminal may want to commit identity theft Common tax fraud schemes to commit identity theft Steps to take if you encounter identity theft, either an attempted theft or a theft of your or your clients information Best practices for guarding against identity theft Ways the IRS is working in the industry, with partners, and with taxpayers to minimize tax fraud due to identity theft and educate the public about the scams</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 16191/18275 | Common disclosures for nonpublic entities | Accounting | <p>This course will be an overview of:</p> <p>General disclosures about the entity and its environment Common critical information that supplements the face financial statements Highlighting risks and uncertainties through robust footnotes Tailoring disclosures to the nature, size, and complexity of the entity to provide useful information for economic decisions</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 16239/18323 | Financial statement analysis: Liquidity and solvency | Finance | <p>This course will be an overview of:</p> <p>The concepts of liquidity and solvency. The importance of financial statement analysis. The use of liquidity and solvency ratios in financial statement analysis.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 16339/18533 | Required auditor communications | Auditing | <p>This course will be an overview of:</p> <p>AU-C Section 210, Terms of Engagement. AU-C Section 240, Consideration of Fraud in a Financial Statement Audit. AU-C Section 250, Consideration of Laws and Regulations in an Audit of Financial Statements. AU-C Section 260, The Auditors Communication With Those Charged With Governance. AU-C Section 265, Communicating Internal Control Related Matters Identified in an Audit. Comparison to PCAOB, International Audit Standards and Government Audit Standards.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |

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| 16341/18535 | Microeconomic analysis – Understanding the effect on supply and demand, part 1 | Economics | <p>This course will be an overview of:</p> <p>The study of the economy at the individual, firm, and industry level The laws of supply and demand The impact of shortages and surpluses The relationship between time and the market adjustment process</p> | 3 Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 16342/18536 | Microeconomic analysis – Understanding the effect on supply and demand, part 2 | Economics | <p>This course will be an overview of:</p> <p>The law of supply and demand. The different types of competitive market structures. The impact of shortages and surpluses on supply and demand. The relationship between time and the market adjustment process.</p> | 3 Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 16343/18537 | Application of financial statement analysis in forecasting | Finance | <p>This course will be an overview of:</p> <p>Developing financial forecasts Using financial statement analysis tools in creating financial forecasts The role of nonfinancial data in financial forecasting The challenges in developing accurate financial forecasts</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 16366/18561 | Independence technical overview | Regulatory Ethics | <p>This course will be a high-level overview of:</p> <p>The independence rules from the American Institute of Certified Public Accountants (AICPA) The independence rules from the Securities and Exchange Commission (SEC) The independence rules from the Public Company Accounting Oversight Board (PCAOB) The IRS independent tax return preparer rules Global independence standards established by the International Federation of Accountants (IFAC) and the International Ethics Standards Board for Accountants (IESBA)</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 16411/18612 | Taxes and corporate strategies: Decisions for acquisitions and divestitures | Finance | <p>This course will be an overview of:</p> <p>Methods involved in corporate MA and divestiture activity. Inner workings of taxable and tax-free corporate acquisitions. Major tax issues associated with MAs and divestitures. The effect of the COVID-19 pandemic on MA and divestiture activity.</p> | 3 Timothy F. Gearty | Premium | ✓ | | |

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| 16412/18613 | Accounting for debt modifications | Accounting | <p>This course will be an overview of:</p> <p>Highlights of the impact of changing debt terms Identifying and accounting for troubled debt restructurings (TDRs) Identifying and prospectively accounting for debt modifications with an existing lender Identifying and accounting for debt extinguishments, when new debt is incurred with a different or same lender Modifying line-of-credit and revolving debt arrangements Overview of other related matters</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 16460/18661 | Multinational corporate finance: International capital budgeting | Finance | <p>This course will be an overview of:</p> <p>Process of multinational capital budgeting. Decision-making in multinational capital investment. Valuation methods used for international companies. Analysis of real options in international setting. Direction of multinational capital investment.</p> | 3 Peter Olinto | Premium | ✓ | | |
| 16529/18730 | Application of financial statement analysis in equity valuation | Finance | <p>This course will be an overview of:</p> <p>The types of financial statement analysis and why they are important The types of equity valuation methods including balance sheet, discounted cash flow, and earnings multiple methods The importance of these measurements and what information they provide</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 16556/18761 | Project management: Be a people-savvy leader throughout | Management Services | <p>This course will be an overview of:</p> <p>What it means to lead people on a project. Why influence is a critical part of the PM leadership role, and how to develop and utilize influence with individuals. How to grow the PMs circle of influence and gain additional access for broader influence to achieve project goals. The PM role in leading critical project decision-making and tools that can help. How a leader communicates and comports themselves and why it matters.</p> | 1.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 16575/18781 | Building a persuasive case | Accounting | <p>This course will be an overview of:</p> <p>The role of persuasion in the accounting profession The psychological and business motivations of accountants and clients during negotiations Persuasive principles and tactics accountants can use in the course of their work Ethical problems involved in using persuasive techniques and how to avoid them</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 16576/18782 | Effective business writing for CPAs, part 2 | Communications & Marketing | <p>This course will be an overview of:</p> <p>The most critical format and grammatical elements utilized when preparing written audit reports and developing critical components of an audit report</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 16596/18802 | The GameStop Short Squeeze | Accounting | <p>This course will be an overview of:</p> <p>Recent developments in the trading frenzy of GameStop stock that resulted in a short selling squeeze of hedge funds. How a short sale of securities works and its potential impacts on other forms of stock transactions. The responses from various regulators to determine if any market manipulation has occurred and how SEC registrants should react during times of extreme market volatility.</p> | 1 Timothy F. Gearty | Premium | ✓ | | |
| 16614/18820 | Taxes and corporate strategies: Compensation and retirement planning | Finance | <p>This course will be an overview of:</p> <p>Types of compensation plans employers can offer to employees Types of pension and retirement plan alternatives employers can offer to employees Tax and nontax factors to consider when structuring compensation contracts, pension plan, or retirement plans Recent trends in compensation contracts and retirement planning Impacts of the COVID-19 pandemic on corporate compensation and retirement planning</p> | 2.5 Timothy F. Gearty | Premium | ✓ | | |
| 16649/18856 | Project management: Close strongly with customers and the team | Management Services | <p>This course will be an overview of:</p> <p>What it means to finish a project strongly and the sequence of work to achieve. Techniques for judging that the deliverables of a project are ready to go to customers. Approaches for planning ahead for and executing transitions of the projects deliverables to the customer and any support teams. Techniques for closing out a project with team appreciation and feedback.</p> | 2 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 16650/18857 | Transitioning from buddy to boss | Personal Development | <p>This course will be an overview of:</p> <p>The essential roles and skills of an independent contributor, a manager, and a leader The progression of learning from self development to managing your team The five stages of team development Quick summary of Situational Leadership and team, and readiness How to assess your customers satisfaction with your teams work Your 90-Day Transition Plan</p> | 1.5 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |

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| 16698/18908 | Blockchain assurance and COSO and COBIT standards | Information Technology | <p>This course will be an overview of:</p> <p>Blockchain Distributed Trust and Auditing COSO COBIT Auditing, Standards, Blockchain, and Future of Assurance</p> | 1.5 Reza Barkhi | Foundation | ✓ | ✓ | ✓ |
| 16764/18976 | Becoming a highly effective performer! Making the best of YOUR time! | Personal Development | <p>This course will be an overview of:</p> <p>What is difficult about managing YOUR time? How to set priorities. What is the distinction between distractions and procrastination. How to gain a discipline around your biggest tasks.</p> | 1.5 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 16765/18977 | Change management: Cultivating a culture that embraces change | Business Management and Organization | <p>This course will be an overview of:</p> <p>Perceptions of change the pros and cons. Lessons learned about change from the COVID pandemic and the ongoing application. Natural responses and how to tame human nature in response to change. Resilience as a tool to overcome natural responses to change. Workplace practices that support innovation and a positive change culture.</p> | 1.5 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 16808/19023 | Application of process costing to the manufacturing industry | Finance | <p>This course will be an overview of:</p> <p>Steps in developing manufactured product cost information using process costing The various process costing methodsweighted average, standard costs, and FIFO costs used by a manufacturing firm Special situations that occur in process costing within the manufacturing industry</p> | 2.5 Timothy F. Gearty | Premium | ✓ | | |
| 16834/19053 | Talent management and succession planning | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Definitions and trends. Talent management. Succession planning and using the 9-box grid.</p> | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |

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| 16925/19147 | Performance management essentials | Personnel/Human Resources | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Elements of the performance management cycle Process for planning the timeline of activities The structure the documentation process The structure of the performance appraisal meeting Dos and Donts of performance management | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 16927/19150 | Special topics in strategic cost management | Finance | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> What strategic cost management is and how it is utilized in business Key criteria, definitions, and terms for strategic cost management Real-world examples of strategic cost management in use Current and potential implications of the COVID-19 pandemic on strategic cost management | 2.5 Timothy F. Gearty | Premium | ✓ | | |
| 16931/19154 | Cost control and management for service industries | Finance | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The characteristics of service firms and recent trends for cost control and management The budgeting process for service firms Using a job costing system for service firms Using an activity-based costing system for service firms The implications of the COVID-19 pandemic for service firms | 2 Timothy F. Gearty | Premium | ✓ | | |
| 16936/19159 | The oracle problem: When blockchain smart contracts rely on external data | Information Technology | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Smart contracts, Dapps, and DAOs Oracles versus data sources Oracle risks and mitigating actions Oracles as service organizations | 1 Mark Sheldon | Foundation | ✓ | ✓ | ✓ |
| 16993/19216 | Comparing the Audit Standards - AICPA vs. PCAOB vs. International Standards | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The three primary audit standard-setting bodies. Differences between the audit standard requirements of the AICPA, IAASB, and PCAOB. Certain special issues faced in the United States as it relates to financial statement audits. Special considerations when an auditor is required to comply with multiple auditing standards in the same report. | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |

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| 17032/19256 | GILT1 final regulations (2020) | Taxes | <p>This course will be an overview of:</p> <p>Background and Policy Methodology and Computations Filing Requirements</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 17035/19259 | Characteristics of an effective organization: Success inside and out | Management Services | <p>This course will be an overview of:</p> <p>The best practices of companies that build success from the inside out.</p> | 2.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 17094/19321 | Critical coverage of tax provisions in post-CARES COVID-19 legislation | Taxes | <p>This course will be an overview of:</p> <p>Consolidated Appropriations Act tax provisions American Rescue Plan Act tax provisions Recent IRS notices related to COVID-19 legislation</p> | 2 John Stevko | Premium | ✓ | | |
| 17134/19363 | Change management: Audit your change implementation | Business Management and Organization | <p>This course will be an overview of:</p> <p>Change management activities mapping basic processes and procedures. Methods for collecting data on change management activities. Key controls of change management people, processes, and technology. Indicators of derailment or inadequate change management. Measuring change management success.</p> | 1.5 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 17234/19463 | Leading through emotional intelligence | Management Services | <p>This course will be an overview of:</p> <p>The research on emotional intelligence. Daniel Golemans five domains of emotional intelligence. The 20 competencies for each domain of emotional intelligence. Differences between leaders with high emotional intelligence and leaders with low emotional intelligence. Suggestions for improving your emotional intelligence. Benefits of emotional intelligence for leaders and the organization.</p> | 2 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |

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| 17307/19538 | Coronavirus (COVID-19) impact – What every accountant should know | Accounting | <p>This course will be an overview of:</p> <p>The accounting, presentation, and disclosure requirements of financial statements prepared under U.S. GAAP Special purpose frameworks that are likely to ; kick-in as a result of the continued pandemic Important internal control considerations Tips for public accounting professionals who must continue to provide audit, attest, and accounting services</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 17309/19540 | Maintaining professional ethics in a culture of oversharing | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Oversharing on social media: What it is and how to avoid it How to build a positive digital persona to present the best possible professional appearance online Best practices for messages on social media How to align social media communications with AICPA Code of Professional Conduct guidelines</p> | 1 Maya Bordeaux | Foundation | ✓ | ✓ | ✓ |
| 17312/19543 | Power BI: Creating reports | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Introduce to Power BI Desktop Demonstrate how to import a dataset. Discuss various other ways data can be imported. Explain dimensions and measures and when and how to use them. Discuss different types of aggregations and what types of questions merit what types of aggregations. Demonstrate how to display the analysis in a report for easy consumption.</p> | 3 Matt Pickard | Foundation | ✓ | ✓ | ✓ |
| 17403/19634 | Business valuation approaches, methods, and procedures, part 1 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The income approach to business valuation The market approach to business valuation Asset-based approaches, the guideline publicly traded company method and guideline merged and acquired company method, to business valuation</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 17404/19635 | Business valuation approaches, methods, and procedures, part 2 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The two asset-based approach modelsadjusted net asset value and excess earnings value Revenue Rule 59-60 Valuation reconciliation Business valuation reports</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 17611/19970 | Mining gold: Mapping your clients' decision journey with your firm | Business Management and Organization | <p>This course will be an overview of:</p> <p>A background on client decision journeys. Defining target markets and client personas. Mapping the clients decision journey. Enriching the clients decision journey touchpoints. Leveraging information from the client journey map.</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 17652/20017 | Foreign tax credit (final regulations 2020) | Taxes | <p>This course will be an overview of:</p> <p>Worldwide Tax System v. Territorial Tax System Foreign Tax Credit Interaction with Other International Tax Rules</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 17676/20074 | An introduction to the R&D tax credit for tech companies | Taxes | <p>This course will be an overview of:</p> <p>The history and purpose of the RD tax credit The general requirements to qualify for the credit The methods of utilizing the credit Calculations and filing requirements The effect of the Tax Cuts and Jobs Act of 2017, and the Coronavirus Aid, Relief, and Economic Security Act, on the RD credit</p> | 2 Heather Luttrell | Premium | ✓ | | |
| 17677/20092 | An introduction to the R&D tax credit for pharmaceutical companies | Taxes | <p>This course will be an overview of:</p> <p>The history and purpose of RD tax credits The general requirements to qualify for RD credits The methods of utilizing RD credits Calculations and filing requirements The effect of the Tax Cuts and Jobs Act of 2017, and the Coronavirus Aid, Relief, and Economic Security Act, on RD credits</p> | 2 Heather Luttrell | Premium | ✓ | | |
| 17763/20225 | Comprehensive income | Accounting | <p>This course will be an overview of:</p> <p>The rules governing comprehensive income contained in ASC 220 Coverage of recognition and initial measurement, subsequent measurement and reclassifications, and presentation and disclosure requirements A series of interactive examples meant for users to practice the application of the standards governing comprehensive income</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 17856/20475 | Reporting on subject matters other than historical financial statements | Auditing | <p>This course will be an overview of:</p> <p>The most common attest engagements on subject matters other than historical financial statements. Common threads between relevant attest standards contained in the most recent SSARs and the SSAEs. Overcoming quality control challenges in any attestation engagement.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 18064/20742 | Multinational corporate finance: Liability and financing management | Finance | <p>This course will be an overview of:</p> <p>Capital budgeting and structure decision-making by multinational corporations and their subsidiaries Both internal and external short-term local and foreign financing options The cost-saving benefits and risks related to foreign currency financing including hedging strategies Long-term debt financing including local and foreign options and analyzing the debt denomination, debt maturity, and fixed or floating rate decisions International trade payment and financing methods and the agencies that assist and support international trade transactions</p> | 2.5 Peter Olinto | Premium | ✓ | | |
| 18163/20843 | The power of personalities at work | Personal Development | <p>The course will be an overview of:</p> <p>Impact of the COVID-19 pandemic on international debt The cost of the pandemic on international debt</p> <p>Different personality types The motivational drives of personality types Common frustrations various personality types may experience How different personality types communicate Best personality types to work together in peer-to-peer and manager-to-peer scenarios Tips and techniques that various personality types can use to create powerful professional outcomes</p> | 2 Michelle Pace | Foundation | ✓ | ✓ | ✓ |
| 18229/20982 | Capital budgeting: The tools to enhance shareholder value part 1 | Finance | <p>This course will be an overview of:</p> <p>The importance of capital project decisions Approaches used to determine the selection of appropriate capital projects Pros and cons of the various tools used to make investment decisions The use of cash flow analysis in making capital budgeting decisions</p> | 3 Peter Olinto | Foundation | ✓ | ✓ | ✓ |
| 18230/20983 | Capital budgeting: The tools to enhance shareholder value part 2 | Finance | <p>This course will be an overview of:</p> <p>The required rate of return for capital acquisitions Risk analysis related to capital investments Evaluating the optimal capital budget and impact of capital rationing in making capital investment decisions The use of real options in evaluating capital projects</p> | 2.5 Peter Olinto | Foundation | ✓ | ✓ | ✓ |

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| 18256/21012 | Foreign Derived Intangible Income (FDII) Rules | Taxes | <p>This course will be an overview of:</p> <p>Overview of the international tax provisions under TCJA FDII rules and regulations FDII filing requirements</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 18355/21111 | Evaluating internal controls post-pandemic | Auditing | <p>This course will be an overview of:</p> <p>The importance of each of the key components of a sound system of internal controls over financial reporting, regardless of entity's nature, size, complexity, or current operating environment Understanding the critical role of information technology (IT) general and application controls to reliable financial reporting, especially in the current operating environment Identifying and evaluating the sufficiency of key controls to satisfy an entity's control objectives post-pandemic, especially smaller entities with fewer resources</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 18434/21194 | Tax planning strategies for individuals | Taxes | <p>This course will be an overview of:</p> <p>The importance of tax planning and related goals of tax planning Basic tax planning strategies for individuals Tax planning opportunities related to retirement, investments, and the effect of pass-through entities on individual tax planning strategies Concepts related to gift and estate tax planning that can impact individuals</p> <p>WE RECOMMEND USING GOOGLE</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 18585/21395 | Proposed Quality Management Standards - Major Changes Ahead | Auditing | <p>This course will be an overview of:</p> <p>Proposed Statements on Quality Management Standard (SQMS)Quality Management: A Firms System of Quality Management Proposed Statements on Quality Management Standard (SQMS)Engagement Quality Reviews Proposed Statement on Auditing Standards, Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 18727/21549 | Power BI: Understanding machine learning concepts | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Introduction to Power BI</p> <p>Downloading and installing Power BI Signing up for a Power BI account Getting data into Power BI Power BI Desktop and Service</p> <p>Discuss different ML algorithms and models</p> <p>Identify when to use different algorithms and models</p> | 3 Matt Pickard | Foundation | ✓ | ✓ | ✓ |

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| 18730/21552 | Nonmonetary transactions | Accounting | <p>This course will be an overview of:</p> <p>The definition of monetary and nonmonetary transactions The distinction between monetary and nonmonetary transactions Determining whether a nonmonetary transaction has commercial substance and how to account for it The tax issues related to nonmonetary transactions, specifically under Internal Revenue Code Sections 1031 and 1032</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 18731/21553 | Understanding the excess business loss limitation | Taxes | <p>This course will be an overview of:</p> <p>The excess business loss limitation enacted by the 2017 Tax Cuts and Jobs Act (TCJA) and to whom it applies How the excess business loss interacts with other loss limitation provisions How the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES Act) impacts the excess business loss rules How to calculate the business loss using Form 461</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 18778/21604 | Introduction to software development and software-as-a-service (SaaS) companies | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Software development and SaaS companies, including a brief history of each type and how and when they came into being Examples of software development and SaaS companies, including key industry terms Business models used by software development and SaaS companies How business models of software development and SaaS companies lead to revenue Financial reporting considerations for software development and SaaS companies</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 18781/21607 | Non-qualified deferred compensation: The impact of Section 409A | Taxes | <p>This course will be an overview of:</p> <p>General rules and definitions of Section 409A Requirements of nonqualified deferred compensation plans Deferral elections and permissible payments under Section 409A Recent authority relating to Section 409A and deferred compensation plans</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 18782/21608 | Individual alternative minimum tax: What every practitioner needs to know | Taxes | <p>This course will be an overview of:</p> <p>The history of the alternative minimum tax (AMT) in modern taxation The reasoning behind the AMT and its justification How the Tax Cuts and Jobs Act affects the AMT Which adjustments are added to regular income and which are subtracted from regular income to determine AMTI How alternative minimum taxable income (AMTI) is used to calculate AMT</p> | 2 Julie McGinty | Foundation | ✓ | ✓ | ✓ |

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| 18783/21609 | Non-GAAP financial measures | Accounting | <p>This course will be an overview of:</p> <p>The background and history of non-GAAP financial measures Guidance and interpretations related to non-GAAP financial measures SEC comment letter examples Other developments in pro forma financial reporting Best practices in non-GAAP reporting</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 18827/21654 | Capital assets and preparing Schedule D | Taxes | <p>This course will be an overview of:</p> <p>Defining and characterizing capital assets Calculating and reporting the tax on capital assets Evaluating the tax effects from the disposal of capital assets</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 18829/21656 | Leading with empathy | Personal Development | <p>This course will be an overview of:</p> <p>What empathy is and why it matters. Barriers to empathy. Positive impact of empathy to the bottom line. How to develop empathy skills. Managers role when there are signs of struggle.</p> | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 18867/21694 | Statement of cash flows (ASC 230) | Accounting | <p>This course will be an overview of:</p> <p>The statement of cash flows as a required U.S. GAAP financial statement that requires knowledge of ASC 230 The significant but sometimes subtle differences between net income, cash flow, and operating, investing, and financing activities Factors that produce accurate and timely cash statements which provide information crucial to any companys success The three categories within a statement of cash flows: operating, investing, and financing activities A case study with journal entries and working schedules that provide an opportunity to practice real-world strategies while preparing a statement to completion</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 18869/21696 | Explaining financial results to non-financial managers | Finance | <p>This course will be an overview of:</p> <p>The relationship between accounting and business operations The accounting information generating processes and its assumptions The information conveyed by major financial statements The use financial statement information for business decisions</p> | 2 David Wang | Foundation | ✓ | ✓ | ✓ |

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| 18892/21719 | Meals and Entertainment | Taxes | <p>This course will be an overview of:</p> <p>The general deductibility of business ME expenditures The impact of the TCJA on the deductibility of ME expenditures The deductible percentages of various types of ME expenditures The exceptions to the nondeductibility of entertainment expenditures following the TCJA The principles of recent authority and final regulations relating to ME expenditures</p> | 1 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 18957/21784 | Recordkeeping for small businesses | Taxes | <p>This course will be an overview of:</p> <p>The importance of recordkeeping for small businesses Key small business record and retention guidelines Consequences of not keeping key records Manual and software recordkeeping system considerations for small businesses Small business recordkeeping systems and considerations Best practices in recordkeeping setup and management</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 18989/21816 | Why do we do the things we do? | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Background of the concepts of ethics, morals and values. Ethical principles and why they matter. Common ethical issues in accounting. Contributors, rationalizations and moral disengagement. Ethical dilemmas. How to become an ethical leader.</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 18992/21819 | Enhancing audit quality | Auditing | <p>This course will be an overview of:</p> <p>Overview of the Enhancing Audit Quality Initiative Highlights of completed and in-process projects Summarization of Statement on Quality Control Standards and planned updates Recently issued and proposed audit standards intended to improve audit quality</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 18994/21821 | 2021 Social security and medicare tax update | Taxes | <p>This course will be an overview of:</p> <p>Explanation of Social Security retirement benefits Explanation of Social Security disability, survivor, and family benefits Explanation of Medicare benefits Identification of options Explanation of tax issues Identification of planning strategies Coverage of recent changes</p> | 2.5 John Stevko | Premium | ✓ | | |

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| 19012/21839 | GASB 94 – Public Private and Public-Public Partnerships and Availability Payment Arrangements | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>Financial reporting guidelines for PPP and APA</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 19013/21840 | Change management: Making strategy happen | Communications & Marketing | <p>This course will be an overview of:</p> <p>The strategic and tactical framework to successfully implement change initiatives The tools to assess the progress of each phase of the framework Timing the change implementation to enable optimum success</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 19196/22101 | SSAE No. 19 - Agreed upon procedures engagements | Auditing | <p>This course will be an overview of:</p> <p>The requirements of SSAE No. 19, Agreed-Upon Procedures Engagements. Overcoming quality control challenges in agreed-upon procedures engagements.</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 19219/22125 | Interim reporting (ASC 270) | Accounting | <p>This course will be an overview of:</p> <p>The accounting and disclosure principles for interim financial reporting for nonpublic entities The unique requirements for interim financial reporting for publicly traded companies</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 19220/22126 | Repair Regulations | Taxes | <p>This course will be an overview of:</p> <p>The differences between the Final Repair Regulations and the Proposed and Temporary Regulations issued prior to the Final Repair Regulations. The current rules applicable to general asset accounts, betterments, restorations, safe harbor routine maintenance and dispositions. The de minimis rule and applicable threshold. The relief available to small businesses. How to implement a change in accounting method.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 19246/22152 | Federal Taxation of Bitcoin and Virtual Currencies | Taxes | <p>This course will be an overview of:</p> <p>The digital currency bitcoin The federal taxation treatment of transactions using bitcoin New and proposed authorities and issues affecting bitcoin</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 19255/22161 | Role of the Leader in Talent Development | Communications & Marketing | <p>This course will be an overview of:</p> <p>Contemporary leadership theory and practice Personal character traits real leaders must have Negative organizational consequences of ineffective leaders Gardening practices that foster high-performing teams Leadership strategies to create an inclusive, diverse, and equitable workplace</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 19257/22163 | Tax implications for farming: Farm assets | Taxes | <p>This course will be an overview of:</p> <p>Basis of farm assets Depreciation, depletion, and amortization of farm assets Disposition of farm properties, installment sales, and involuntary conversion of farm properties</p> | 3 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 19258/22164 | Introduction to Government/Fund Accounting | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>Government accounting and financial reporting reports Government fund accounting State and local government consolidated financial statements Analyzing government financial statements</p> | 4 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 19275/22181 | Ethics - Understanding and applying the AICPA Code of Professional Conduct | Regulatory Ethics | <p>This course will be an overview of:</p> <p>This course will cover the AICPA Code of Professional Conduct and its applicability for accounting professionals and the role of the Securities and Exchange Commission.</p> <p>This course will result in 2 qualifying CPE credits for general ethics in the following states:</p> <p>Alabama Ethics Kansas Ethics Kentucky Ethics Missouri Ethics Montana Ethics North Carolina Ethics South Carolina Ethics</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 19276/22182 | Tax implications for charities and charitable contributions | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Recognize the definitions of and qualifications for tax-exempt charities, public charities, and private foundations</p> <p>Recognize how to qualify as a public charity and when to file for tax-exempt status</p> <p>Recognize what qualifies as a charitable contribution for income tax purposes</p> <p>Calculate the amount of a charitable contribution or charitable contribution recapture</p> <p>Recognize reductions/limitations/carryover of charitable contributions</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 19280/22186 | Coaching employees for better results | Communications & Marketing | <p>This course will be an overview of:</p> <p>The similarities and differences between coaching and mentoring</p> <p>The benefits of coaching and mentoring</p> <p>Coaching and mentoring approaches including diversity, equity, and inclusion</p> <p>Effective strategies for coaching and mentoring employees</p> | 1.5 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 19300/22206 | Reviewing tax returns for accuracy and efficiency | Taxes | <p>This course will be an overview of:</p> <p>The job of the reviewer</p> <p>Tools needed by the reviewer</p> <p>Steps in the review</p> <p>Specific procedures for the review</p> <p>Finishing up the review</p> <p>Signing the returns</p> <p>Follow-up after filing</p> | 1 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 19323/22229 | A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs | Regulatory Ethics | <p>This State Board-approved course meets state license renewal requirements for ethics.</p> <p>This course will be an overview of:</p> <p>The definition of ethics and various theories of ethics</p> <p>A review of the AICPA Code of Professional Conduct</p> <p>A review of the Texas Rules of Professional Conduct</p> <p>The temptations of unethical behaviors</p> <p>The implementation of best practices of ethical behavior</p> | 4 Allison McLeod | Premium | ✓ | | ✓ |
| 19324/22230 | Tax Policy | Taxes | <p>This course will be an overview of:</p> <p>Progressive, regressive, and proportional tax systems</p> <p>Three main standards of tax equity—vertical, horizontal, and transitional</p> <p>Inverse relationship between tax efficiency and fairness in the tax system</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |

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| 19382/22288 | Promoting your firm online using brand management | Communications & Marketing | <p>This course will be an overview of:</p> <p>The differences between marketing, advertising and public relations. What brand management is and does. Various online options for brand management and the dynamics of each. A basic framework for creating a brand management strategy for your firm. Metrics to measure both impact and performance.</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 19383/22289 | Getting new clients | Communications & Marketing | <p>This course will be an overview of:</p> <p>The key components for getting new clients. How to identify the perfect client. The value of effective marketing. Methods to measure the success of client acquisition strategies.</p> | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 19451/22357 | Blockchain and IT Governance | Information Technology | <p>This course will be an overview of:</p> <p>Blockchain and IT Governance Smart Contracts and IT Governance IT Governance Framework</p> | 1.5 Reza Barkhi | Premium | ✓ | ✓ | ✓ |
| 19453/22359 | Performance Audits Under Yellow Book | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Scope and nature of Government Auditing Standards Performance audits introduction Ethics, independence, and professional judgment Competence Quality control and peer review Planning performance audits Conducting the engagement Standards for internal control Reporting</p> | 4 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 19524/22431 | Debt and capital basis for S corporations | Taxes | <p>This course will be an overview of:</p> <p>Calculation of stock basis Calculation of debt basis Cases on S corporation basis The impact of basis on deductions allowed to S corporation shareholders</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 19529/22436 | Taxes and corporate strategies: Multinational investment decisions | Finance | <p>This course will be an overview of:</p> <p>History and recent trends of multinational investments of U.S. corporations Implications of the COVID-19 pandemic on multinational investments Framework and statistics for multinational taxation Tax computing and reporting of the U.S. multinational tax system Tax strategy and incentives for multinational investment decisions</p> | 3.5 Tara Fisher | Premium | ✓ | | | |
| 19563/22470 | GASB 96 – Subscription-Based Information Technology Arrangements Accounting (Governmental) (SBITAs) | | <p>This course will be an overview of:</p> <p>GASB 96 SBITAs</p> | 1 Melisa Galasso | Premium | ✓ | | | |
| 19681/22588 | Tax Implications Of A Change In Accounting Method | Taxes | <p>This course will be an overview of:</p> <p>Why accounting changes are made When and how accounting method changes are triggered The basic principles of Internal Revenue Code (IRC) Section 481 Form 3115, Application for Change in Accounting Method</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ | |
| 19729/22636 | Preparing Form 4797 - Sale of Business Property | Taxes | <p>This course will be an overview of:</p> <p>Transactions reported on Form 4797 Types of property included on Form 4797 Tour of Form 4797 Best practices in completing Form 4797</p> | 1.5 Stephanie Morris | Foundation | ✓ | ✓ | ✓ | |
| 19934/22844 | The Decentralized Autonomous Organization: Key concepts on the future of blockchain-based corporations | Information Technology | <p>This course will be an overview of:</p> <p>The historical context of decentralized autonomous organizations (DAOs) The building blocks of DAOs: Key concepts and principles DAOs in action: Contemporary and emerging models Emerging regulatory issues for DAOs</p> | 1 Tim Riser | Premium | ✓ | | | |

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| 19935/22845 | Taking Your Firm to the Next Level | Business Management and Organization | <p>This course will be an overview of:</p> <p>Elements of a strategic plan. Assessing your firms readiness to grow. McKinseys Three Growth Horizons. Growth vs. scale. Marketing strategies.</p> | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 20066/22979 | Revenue Recognition: Mastering the Fundamentals | Accounting | <p>This course will be an overview of:</p> <p>Revenue recognition, which is one of the most important reporting areas faced by accountants and standard setters Identifying GAAP requirements of revenue recognition including multiple-element arrangements Avoiding the many traps related to recognizing revenue in the delivery of products and services</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 20141/23089 | What is Changing in Risk Assessment | Auditing | <p>This course will be an overview of:</p> <p>The AICPA has issued SAS 145, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement. Risk assessment has been identified as an area of focus by the Enhancing Audit Quality Initiative of the AICPA and this SAS clarifies risk assessment in hopes of improving audit quality. This course will review the updated terminology related to risk assessment as well as the performance requirements. Well also look at the key changes from extant AU-C 315. SAS 145 is effective for audits of financial statements for periods ending on or after December 15, 2023. Early implementation is permitted.</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 20192/23196 | Multinational Entities | Taxes | <p>This course will be an overview of:</p> <p>Policies applicable to outbound taxation Policies introduced under TCJA to curb base erosion and profit shifting Provisions tied to transfer pricing Provisions tied to expatriation Policies tied to global tax issues</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 20245/23282 | Impact of Section 199A Regulations on Forms 1065 and 1120S | Taxes | <p>This course will be an overview of:</p> <p>Provisions contained in the Section 199A final regulations and related revenue procedures Safe harbor election under Section 199A Decisions the preparer must make and the decisions the preparer and client must make when applying Section 199A Tax return preparation and tax planning issues surrounding Section 199A</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |

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| 20327/23409 | Staying connected with your clients on social media | Communications & Marketing | <p>This course will be an overview of:</p> <p>Social media basics Social media platforms Building a social media strategy Best practices for social media for small firms</p> | 1 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 20328/23410 | Evaluating Financial Statement Elements With Accounting Uncertainty | Auditing | <p>This course will be an overview of:</p> <p>Identifying financial statement areas containing recognition, measurement, presentation, or disclosure uncertainty. Applying common techniques for evaluating the proper accounting treatment of loss contingencies, allowances, accruals, and other areas with recognition and measurement uncertainty. Describing important presentation and disclosure considerations when highlighting uncertainty to financial statement users making economic decisions. Evaluating the adequacy of disclosure of going concern uncertainty under U.S. GAAP.</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 20349/23431 | What artificial intelligence brings to excel that makes your life easier | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Demonstrate how Flash Fill works Discuss various ways to employ Flash Fill to make data preparation faster and easier Demonstrate how Analyze Data (Excel Ideas) works Discuss various ways to employ Ideas to quickly extract answer from data Discuss how to think critically about the answers Analyze Data provides</p> | 1 Matt Pickard | Foundation | ✓ | ✓ | ✓ |
| 20385/23467 | Techniques for project scope and time management | Management Services | <p>This course will be an overview of:</p> <p>What project scope includes and techniques for being thorough in defining scope with the team and customers What the time parameters of a project include, and techniques for being thorough in project schedule definition What scope management and time management are, when they occur, and techniques for managing throughout a project or contract What scope creep is, typical sources, how to recognize that its happening or could happen, and what to do about it Signs of current or coming schedule slips and how to address what types of scope creep can happen in contractual</p> | 2.5 Cinda Voegtli | Foundation | ✓ | ✓ | ✓ |
| 20418/23501 | Financial Statement Analysis - Understanding the Numbers | Finance | <p>This course will be an overview of:</p> <p>In todays high-stakes business world, the ability to accurately assess the financial health of an organization is essential.</p> <p>Fundamental concepts covered in this course include:</p> <p>Basics of financial statement analysis including individual financial statements and business stakeholders Metrics used to assess liquidity, profitability, management performance, and capital structure Limitations associated with financial information and indicators Examples of key financial statement ratios</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 20423/23507 | Audit Opinions: Understanding the Fundamentals from Standards to Reports | Auditing | <p>This course will be an overview of:</p> <p>With corporate scandals ushering in the 21st century and the recent economic downturn, the role of the auditor has taken on heightened significance in today's corporate world. In this two-part course, participants will obtain the necessary background and skills to:</p> <p>Conduct audits in accordance with generally accepted auditing standards (GAAS)</p> <p>Fairly present statements in accordance with generally accepted accounting principles (GAAP)</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 20509/23593 | Best Practices for Hybrid Work | Business Management and Organization | <p>This course will be an overview of:</p> <p>Background and terminology.</p> <p>Compilation of mistakes made to date for return-to-work.</p> <p>Essential considerations for management, office(s), policies, health of workplace.</p> <p>Essential considerations for employees, psychological safety, sensitivity to personal home commitments, flexibility.</p> <p>Essential considerations for work, agreements on work, deadlines, resources for a flexible work arrangement.</p> <p>Best practices based on lessons learned.</p> | 2 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 20627/23711 | SSARS 21 | Auditing | <p>This course will be an overview of:</p> <p>General principles for engagements performed in accordance with SSARS</p> <p>Objectives, requirements, and reporting for preparation engagements</p> <p>Objectives, requirements, and reporting for compilation engagements</p> <p>Objectives, requirements, and reporting for review engagements</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 20634/23718 | Turning around a dysfunctional team | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The major causes of dysfunction in a team.</p> <p>How to evaluate leadership influence (if any) on the team's dysfunction.</p> <p>The steps to resolve team dysfunctions.</p> <p>Managing the dynamics of virtual team dysfunctions.</p> | 1 Jina Etienne | Foundation | ✓ | ✓ | ✓ |
| 20760/23844 1 | How to Properly Prepare Audit Documentation and Workpapers, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>Audit documentation and procedures, including planning and supervision, internal control, and substantive testing</p> <p>Generally accepted auditing standards (GAAS)</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 20765/23849 2 | How to Properly Prepare Audit Documentation and Workpapers, Part Auditing | | <p>This course will be an overview of:</p> <p>Audit documentation and procedures, including planning and supervision, internal control, and substantive testing</p> <p>Generally accepted auditing standards (GAAS)</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 20804/23934 | Women Lead with Confidence | Personal Development | <p>This course will be an overview of:</p> <p>The confidence gap</p> <p>Elements of confidence</p> <p>Techniques to develop confidence</p> <p>Actions to take to reinforce confidence</p> <p>How to encourage and develop women to be leaders</p> | 2 Jina Etienne | Foundation | ✓ | ✓ | ✓ |
| 21028/24301 | Understanding and Applying SAS 142 - Audit Evidence | Auditing | <p>This course will be an overview of:</p> <p>The Auditing Standards Board issued SAS 142 in July 2020. The standard provides expanded guidance on whether sufficient appropriate evidence has been obtained in an audit. The standard is updated to include a focus on more modern technologies used by those in industry as well as auditors when obtaining evidence.</p> <p>The standard incorporates the use of automated tools and techniques throughout the standard with a focus on how procedures can be performed using tools such as data analytics.</p> <p>The standard also focuses on the use of professional skepticism and moves the requirements for the use of</p> | 1 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 21133/24433 | Fraud Investigation, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>Concealment investigation approaches, methods, and techniques</p> <p>The elements of discovery sampling to gather evidence</p> <p>The importance and value of documentary evidence</p> <p>The process of obtaining documentary evidence</p> <p>The techniques and practice of obtaining complex documentary evidence</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21197/24497 | Asset Retirement and Environmental Obligations (ASC 410) | Accounting | <p>This course will be an overview of:</p> <p>The accounting standards applicable to the recognition and measurement of an asset retirement obligation</p> <p>The terminology relevant to asset retirement obligations</p> <p>The methods used to calculate asset retirement obligation liabilities</p> <p>The guidelines and standards applicable to the presentation and disclosure of asset retirement obligations</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 21219/24519 | Corruption, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>How and why corruption happens How to deter and detect it in an organization</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21220/24520 | Private Company Council: Impact on Financial Reporting | Accounting | <p>This course will be an overview of:</p> <p>PCC ASUs issued PCC ASUs proposed</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 21255/24557 | Helping Cyber Clients Build Resiliency | Information Technology | <p>This course will be an overview of:</p> <p>Cybersecurity and cyber resiliency Ownership, oversight, and governance of cyber resilience in organizations The NIST cybersecurity and cyber resilience frameworks A risk management framework and corresponding set of actions that build cyber resiliency Strategic questions to help clients assess alignment and capabilities around the organizational management of cyber risks</p> | 2 Bethmara Kessler | Premium | ✓ | | |
| 21292/24594 | Consulting Skills: How to conduct a consulting engagement | Business Management and Organization | <p>This course will be an overview of:</p> <p>The basics (terms and definitions). The five steps of the consulting engagement cycle. Structuring a successful consulting engagement. Managing risk related to consulting engagements. Setting benchmarks, measuring success, and troubleshooting failures.</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 21293/24595 | Consulting skills: Product and service innovation processes | Business Management and Organization | <p>This course will be an overview of:</p> <p>Map your customers journeys with your products and services. Identify customers problems with your products and services. Name the attributes of what customers want. Name the phases of the innovation process.</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |

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| 21295/24597 | Consulting Skills: Development of Consulting Reports | Business Management and Organization | <p>This course will be an overview of:</p> <p>What is a consulting report? Structure of a consulting report. Types of consulting reports. How to write a consulting report. Dos and donts of a consulting report.</p> | 2.5 Holly Hawk | Foundation | ✓ | ✓ | ✓ |
| 21296/24598 | Consulting skills: How to develop customer surveys | Business Management and Organization | <p>This course will be an overview of:</p> <p>What is a survey? Why should you survey your customers? What are the methodologies of surveying your customers? How do you link survey questions to the customers journey map with your company? Why should you encourage customers complaints? How can you use customer feedback to improve your products and services?</p> | 2 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 21299/24601 | Consulting skills: How to develop a product strategy | Business Management and Organization | <p>This course will be an overview of:</p> <p>What is a consultants role in developing strategies? Steps to develop a strategy for a product. Steps to develop a strategy for a service. How to measure success of a product or service and how to address shortages.</p> | 2 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 21317/24620 | The Impact of Sarbanes-Oxley on Internal Controls | Auditing | <p>This course will be an overview of:</p> <p>The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act of 2002 . Review the Internal Control framework as developed in the COSO study. Understand how the COSO ICF enables compliance with the requirements of the Sarbanes-Oxley Act. Summarize the Acts effects on the components of an entitys internal control system.</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21491/24794 | Corruption, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>How foreign corrupt practices are defined How and why corruption happens The proactive steps businesses can take to manage risk</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 21562/24865 | Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, provides new guidance for nonprofits on how they present and disclose their gifts in kind.</p> <p>The new standard does not change recognition or measurement. GIKs will still be presented at fair value.</p> <p>The new standard focuses on providing transparency on the use of the nonfinancial assets by nonprofits as well as how fair value was measured.</p> <p>ASU 2020-07 is effective for annual periods beginning after June 15, 2021. Early implementation is permitted.</p> | 1 Melisa Galasso | Premium | ✓ | | |
| 21564/24867 | Debt - Accounting and Financial Reporting Risks | Accounting | <p>This course will be an overview of:</p> <p>Discussion of debt subject to classification</p> <p>Guidance on callable obligations</p> <p>Accounting for lock-box or revolving credit arrangements</p> <p>Refinancing of short-term obligations</p> <p>Treatment of debt modifications and exchanges, including debt extinguishments or troubled-debt restructurings</p> <p>Overview of debt with conversion options and other special debt considerations</p> | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 21581/24884 | Introduction to Employee Benefits, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>The definition of different types of employee benefit plans</p> <p>The effect of government regulations on employee benefit plans</p> <p>The issue of internal control of a service organization relevant to an audit of an employee benefit plan</p> <p>The audit requirements of employee benefit plans</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21634/24938 | Professional Judgment in Audit | Auditing | <p>This course will be an overview of:</p> <p>The Center for Audit Quality's new guide, Professional Judgment Resource.</p> <p>Common potential judgment tendencies, traps, and biases.</p> <p>Strategies to avoid potential judgment tendencies and traps and to mitigate possible biases.</p> <p>Guidelines pertaining to the documentation of an auditor's decision-making process.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21635/24939 | Earnings Per Share (ASC 260) | Accounting | <p>This course will be an overview of:</p> <p>The presentation and disclosures of EPS and their interpretation in financial statements.</p> <p>How and when to compute EPS for financial statements.</p> <p>Examples and interpretations of EPS disclosures from companies.</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 21649/24953 | Services Selling - You are the Product | Management Services | <p>This course will be an overview of:</p> <p>The services selling mindset Targeting services and clients Identifying potential clients Conducting potential client discussions</p> | 1 Jim Eicher | Foundation | ✓ | ✓ | ✓ |
| 21683/24987 | Business Owners' Response to COVID-19 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The health care crisis generated by COVID-19 The various government resources and solutions offered under the Small Business Administration, particularly in light of the COVID-19 health care crisis Certain employment laws that employers should be familiar with during the COVID-19 crisis The various forms of COVID-19 related tax relief and incentives that have been offered to individuals and businesses by the federal government, including:</p> <p>CARES Act</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21723/25027 | Auditing Revenue Recognition | Auditing | <p>This course will be an overview of:</p> <p>GAAP requirements for revenue recognition Important considerations in auditing revenue PCAOB guidance for transition adjustments, transition disclosures, controls, and risk assessment Outlook for revenue recognition</p> | 2.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 21725/25033 | Carve-Out Financial Statements, Part 1 | Accounting | <p>This course will be an overview of:</p> <p>What are carve-out entity financial statements The accounting requirements related to carve-out entity financial statements Items to consider in the preparation of carve-out entity financial statements Disclosures related to carve-out financial statements</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 21726/25036 | Carve-Out Financial Statements, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>The accounting requirements related to carve-out entity financial statements Items to consider in the preparation of carve-out entity financial statements</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 21777/25087 | How to Successfully Change Your State Residency to Reduce Taxes | Taxes | <p>This course will be an overview of:</p> <p>The process of changing state residency Part-year and nonresidency issues State tax rates and the best places to retire Advantages and disadvantages to changing residence</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 21833/25143 | Controlled Foreign Corporations | Taxes | <p>This course will be an overview of:</p> <p>Impact of controlled foreign corporation (CFC) status Shareholder taxation in the CFC environment Reporting provisions impacted by the CFC rules</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 21834/25144 | Enhancing Reports with Visuals | Business Management and Organization | <p>This course will be an overview of:</p> <p>Examining the meaningful types of visuals used in consulting reports. Identifying best practices when using visuals. Identifying software used in creating visuals. Understanding and exploring specific software used to create visuals.</p> | 2 Holly Hawk | Foundation | ✓ | ✓ | ✓ |
| 21835/25145 | Louisiana Ethics | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Regulatory agencies who oversee Certified Public Accountants Concepts and rules applicable to Louisianas Certified Public Accountants Similarities and differences between the AICPA Code of Professional Conduct and Louisiana Board Rules How to apply regulatory guidance as a practicing Louisiana Certified Public Accountant</p> | 3 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 21981/25336 | Psychological Safety: Creating Safe Places for Employees to Thrive | Personal Development | <p>This course will be an overview of:</p> <p>The workplace stressors that employees face. How to fight against bias in the workplace. Learning how to make the workplace a place of psychological safety. Strategies to handle workplace scenarios.</p> | 1 Jeannine Brown | Foundation | ✓ | ✓ | ✓ |

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| 21985/25341 | Why Diversity Matters | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Why diversity matters to everyone Why diverse teams outperform homogenous teams How diversity increases employee engagement How diversity unlocks innovation How diversity boosts company reputation and goodwill How diversity contributes to strong financial performance</p> | 1 Jeannine Brown | | ✓ | ✓ | ✓ |
| 21986/25342 | Auditing Cash and Cash Equivalents | Auditing | <p>This course will be an overview of:</p> <p>Understanding different audit areas for cash and cash equivalents. Areas for internal control weaknesses. Audit procedures used to detect material misstatement in cash. Financial statement presentation and disclosure requirements.</p> | 1 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 21987/25343 | FASAB: Introduction to Federal Accounting and Reporting | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Participants will gain a practical and relevant understanding of the sources of guidance for federal financial accounting and reporting, the theoretical foundations for accounting and reporting requirements, and the mechanics of dual track accounting from journal entry to trial balance to financial report.</p> | 4 Tom Cox | Foundation | ✓ | ✓ | ✓ |
| 21988/25344 | GAO Green Book - Government Internal Control Standards | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Internal Control Integrated Framework has been considered the most widely accepted internal control framework in the world since its initial publication by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) a joint initiative of five prominent accounting, finance, and auditing organizations. The Green Book is an adaptation of the Framework and provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with adaptation of this important guide to federal settings.</p> | 3 Tom Cox | Foundation | ✓ | ✓ | ✓ |
| 22016/25373 | Examination Engagements – Direct and Assertion-Based (SSAE 21) | Auditing | <p>This course will be an overview of:</p> <p>How direct and assertion-based examinations provide reasonable assurance on a variety of subject matters. Requirements for planning and performing examination engagements. Elements of examination reports and other required communications.</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |

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| 22089/25456 | Trusts: Family Succession Basics | Taxes | <p>This course will be an overview of:</p> <p>Basic issues related to family business succession planning Basic information involving trusts and how they may be used in family business succession planning The basic unified transfer tax system Basic trust income taxation</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22146/25514 | Audit Risk Assessment: The Do's and Don'ts, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>Whether its data inaccuracies and omissions, incorrect accounting estimates, or elements that don't comply with generally accepted accounting principles (GAAP), the sources of material misstatements on financial statements are plentiful and common. Auditors who fail to appropriately modify their opinions on materially misstated financial statements pose a serious audit risk. However, those who understand contemporary audit standards as well as the sources of material misstatements can help reduce or eliminate that risk.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22147/25515 | Audit Risk Assessment: The Do's and Don'ts, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>Whether its data inaccuracies and omissions, incorrect accounting estimates, or elements that don't comply with generally accepted accounting principles (GAAP), the sources of material misstatements on financial statements are plentiful and common. Auditors who fail to appropriately modify their opinions on materially misstated financial statements pose a serious audit risk. However, those who understand contemporary audit standards as well as the sources of material misstatements can help reduce or eliminate that risk.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22187/25617 | Ethics, Integrity, and the AICPA Code of Professional Conduct | Regulatory Ethics | <p>This course will cover the AICPA Code of Professional Conduct and its applicability for accounting professionals and also covers ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230.</p> <p>This course will result in 3 qualifying CPE credits for general ethics in the following states and territories:</p> <p>Arkansas Ethics Michigan Ethics Ohio Ethics Puerto Rico Ethics Utah Ethics Wisconsin Ethics</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22195/25695 | Tackling Tax Depreciation Issues | Taxes | <p>This course will be an overview of:</p> <p>Depreciable property. Various methods of cost recovery for tangible property including MACRS, bonus depreciation, Section 179, and straight-line. Special issues in depreciation such as listed property and frequent changes in tax law. Differences between book and tax depreciation methods and objectives and the relevance of such differences.</p> | 2 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |

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| 22201/25706 | AICPA Cybersecurity Standards, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>Recent cybersecurity threats and the professional standard-setter response Guidance for performing and reporting on cybersecurity risk management program attestation engagements</p> | 1 Timothy F. Gearty | Premium | ✓ | ✓ | ✓ |
| 22202/25707 | AICPA Cybersecurity Standards, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>Desirable elements for managements description of an entitis cybersecurity risk management program Relationship to COSOs Internal ControlIntegrated Framework Control criteria that can be used to evaluate the effectiveness of an entitis cybersecurity controls</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 22203/25708 | Ethics, integrity, and AICPA Code of Professional Conduct (expanded version) | Regulatory Ethics | <p>This is an expanded version of our course titled Ethics, Integrity, and the AICPA Code of Professional Conduct. It will cover the AICPA Code of Professional Conduct, ethical standards addressed by the International Ethics Standards Board for Accountants, and IRS Circular 230.</p> <p>Individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.</p> <p>This course will result in 4 qualifying CPE credits for general ethics in the following states and territories:</p> <p>Alaska Ethics</p> | 4 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22206/25711 | Planning for Foreign Operations | Taxes | <p>This course will be an overview of:</p> <p>Issues relevant to entering a foreign market Definitions and key components of the Subpart F regime Overview of the newly enacted tax reform provisions Calculations tied to the foreign tax credit Filing requirements for outbound transactions</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 22334/25839 | Filing Form 990 for Higher Education Institutions | Taxes | <p>This course will be an overview of:</p> <p>Purpose of Form 990 Form 990 Schedules Form 990 filing requirements for higher education institutions Higher education best practices for preparing Form 990</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 22335/25840 | Understanding 1031 Exchanges | Taxes | <p>This course will be an overview of:</p> <p>Mechanics of Section 1031 exchanges Section 1031 definitions and rules for exchanges Issues related to Section 1031 exchanges Depreciation of property received in Section 1031 exchanges Tax reporting for Section 1031 exchanges</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22377/25883 | Business Valuations, Special Considerations | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Concept of value Stocks and bonds Debt securities Preferred stock Stock options S corporation stock and pass-through entities (PTEs) Intangible assets Valuation for estate and gift tax purposes Stock transactions valuation for income tax purposes Buy/sell agreements Employee stock ownership plans Dissenting stockholder and minority</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22479/25986 | Behavioral Interviewing | Personal Development | <p>This course will be an overview of:</p> <p>This course covers types of interviews an employer may conduct and the differentiating value of behavioral interviewing. Course participants will learn about the processes of preparing for and conducting a behavioral interview, as well as using behavioral interviewing to assess experienced and inexperienced candidate skills.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22481/25988 | Consolidation of VIEs, Part 1 (ASC 810) | Accounting | <p>This course will be an overview of:</p> <p>How to determine when a company has a variable interest in another entity How to determine which entities are not subject to consolidation as variable interest entities How to identify the criteria used to identify the primary beneficiary</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22529/26036 | Consolidation of VIEs, Part 2 (ASC 810) | Accounting | <p>This course will be an overview of:</p> <p>How to determine when a company has a variable interest in another entity</p> <p>How to determine which entities are not subject to consolidation as variable interest entities</p> <p>How to identify the criteria used to identify the primary beneficiary</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 22530/26037 | Corporate Taxation and Preparation Strategies, Part 1 | Taxes | <p>This course will be an overview of:</p> <p>Formation of C and S corporations Taxation of C and S corporations Distributions by C and S corporations Liquidation of C and S corporations Preparation of C and S corporation tax returns</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 22625/26132 | Understanding the "Other" Taxes: Consumption, Retail, Value Added, Taxes and Destination-Based | | <p>This course will be an overview of:</p> <p>Tax systems and tax equity Major forms of consumption taxes International impact of COVID-19 on consumption taxes</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 22673/26183 | Managing Consulting Engagements: The Family Office | Specialized Knowledge | <p>This course will be an overview of:</p> <p>What is a family office? The purpose, role, and work of a family office. Types and costs of family offices. Family office best practices. Tools, resources, and examples.</p> | 2.5 Tom Tillery, MA Ed, MSFS, Premium CFP®, CLU®, ChFC®, LUTCF, CRPC® | | ✓ | | |
| 22732/26242 | Mastering Audit Evidence Requirements Post-SAS 142 and SAS 144 | Auditing | <p>This course will be an overview of:</p> <p>Requirements of SAS 142 and SAS 144 related to audit evidence. Previous requirements being retained related to audit evidence.</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 22783/26293 | The Millennial Leaders | Personal Development | <p>This course will be an overview of:</p> <p>The characteristics of the millennial leaders generation The different types of leadership jobs millennials hold and the trends over the last several years Millennial leaders management style and the skills they will need to be successful in the future workforce</p> | 1.5 Holly Hawk | Foundation | ✓ | ✓ | ✓ |

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| 22900/26410 | Alteryx: Data Manipulation and Descriptive Analytics | Information Technology | <p>This course will be an overview of:</p> <p>Examining the steps when performing data analytics. Understanding a foundation on Alteryx. Exploring how to use Alteryx to perform several commonly used data manipulation techniques to generate descriptive-level information and highlight potential anomalies.</p> | 2 Holly Hawk | Premium | ✓ | | |
| 23052/26554 | Federal Corporate Tax: Section 351 Overview | Taxes | <p>This course will be an overview of:</p> <p>The general rules of property exchanges The basic requirements of Section 351 Receipt of boot Assumption of liabilities Investment companies and :busting Section 351 Calculations (including a comprehensive example) Filing and record keeping</p> | 2.5 Julie McGinty | Foundation | ✓ | ✓ | ✓ |
| 23095/26597 | Expatriation - Individuals and corporations | Taxes | <p>This course will be an overview of:</p> <p>U.S. tax provisions related to U.S. individuals working abroad U.S. tax provisions related to U.S. individuals relinquishing citizenship U.S. tax provisions related to U.S. companies that become expatriated entities</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 23109/26614 | Essentials for Businesses Receiving Government Assistance | Accounting | <p>This course will be an overview of:</p> <p>The common types of government assistance received by for-profit entities, including various recent COVID-19 funding sources Alternative policy elections available for the proper accounting, reporting, and disclosure of government assistance in financial statements Compliance audit requirements that may apply to entities not considered to be within the presumed scope of Single Audit</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 23111/26616 | Cybersecurity Threats and Bad Actors | Information Technology | <p>This course will be an overview of the:</p> <p>Trends in the cybersecurity landscape Characteristics, traits, and motivations of bad actors Top cyber methods used by company insiders that threaten organizations Top cyber methods used by company outsiders that threaten organizations Common consulting engagements that help clients understand their cybersecurity vulnerabilities and risks</p> | 2 Bethmara Kessler | Premium | ✓ | | |

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| 23156/26756 | Navigating Schedules K-2 and K-3 | Taxes | <p>This course will be an overview of:</p> <p>The purpose of Schedules K-2 and K-3 Who must file Schedules K-2 and K-3 Completion of Schedules K-2 and K-3 What forms use the information from K-3 Notice 2021-39 penalties and relief related to filing Schedules K-2 and K-3 Potential changes related to Schedules K-2 and K-3</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 23212/26940 | Utah ethics - Certified Public Accountant Licensing Act and Associated Rule | Regulatory Ethics | <p>This course meets state license renewal requirements for one hour of CPE that covers Title 58, Chapter 26a, the Certified Public Accountant Licensing Act, and Rule R156-26a. Utah licensees also need three credits on the AICPA Code of Conduct, ethical dilemmas, and business ethics.</p> <p>This course will be an overview of:</p> <p>Utahs CPE requirements for ethics The Utah Certified Public Accountant Licensing Act The Certified Public Accountant Licensing Act Rule</p> | 1 Heather Luttrell | Foundation | ✓ | | ✓ |
| 23223/26959 | Why Incorporate Environmental, Social, and Corporate Governance (ESG) | Management Services | <p>This course will be an overview of:</p> <p>Background of environmental, social, and corporate governance (ESG) Importance of ESG Trends in investor consideration of ESG Requirements and recommended considerations of financial statement disclosures related to ESG</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23234/26975 | Ethics: Integrity, a Foundation for Success | Behavioral Ethics | <p>This course will be an overview of:</p> <p>How unethical behavior can ruin careers, bring debilitating fines to companies, and lead to prison terms for executives and others How regulation and compliance influence the standards and expectations for ethical behavior How a sound understanding of ethical theory may help in identifying unethical employees or fraudulent behavior Ethics considerations regarding the future of work</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23262/27004 | How ESG-Related Matters Impact Financial Statements and Audits | Accounting | <p>This course will be an overview of:</p> <p>The broad spectrum of quantitative and qualitative information that interested parties seek to understand about an entities business strategy, cash flows, financial position, and financial performance. Evolving guidance from the AICPA, SEC, PCAOB, and other stand-setters related to environmental, social, and governance matters. Risks of material misstatement in financial statements and related disclosures emerging from environmental, social, and governance matters.</p> | 2 Jennifer Louis | Premium | ✓ | | |

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| 23301/27081 | Overview of California State Taxes | Taxes | <p>This course will be an overview of:</p> <p>California tax system Main types of California business and individual taxes Key California jurisdictional and sourcing rules Specialty taxes</p> | 2.5 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 23302/27082 | Accountants' Responsibility Regarding Fraud, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>Fraud: The issues Fraud: The CPAs responsibility Profile of employees who commit fraud Employee fraud Prevention of financial statement fraud</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23304/27084 | Analyzing Personal Casualty Gains and Losses | Taxes | <p>This course will be an overview of:</p> <p>Personal- and disaster-related casualty gains and losses How to compute casualty gains and loss deductions Related impact of involuntary conversion rules How and when to report casualty- and disaster-related gains and losses</p> | 2 Heather Luttrell | Foundation | ✓ | ✓ | ✓ |
| 23313/27094 | Compliance Issues of Sales and Use Tax in the United States – Part 2 | Taxes | <p>The three courses on U.S. sales and use tax intend to provide a comprehensive overview of the sales and use tax system in the United States.</p> <p>Course I, Fundamentals of Sales and Use Tax in the United States, focuses on the basics of sales and use tax as well as nexus standards and the implications of Court rulings such as the Supreme Courts decision on the 1992 Quill case and the recent 2018 Wayfair case.</p> <p>Course II, Compliance Issues in Sales and Use Tax in the United States, provides details on compliance issues such as registration, calculating tax liabilities, reporting, payment, penalties, appeals, and audit management.</p> | 2.5 Susie (Qi) Duong, PhD | Foundation | ✓ | ✓ | ✓ |
| 23314/27095 | Fundamentals of sales and use tax in the United States | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Recognize traditional nexus standards based on physical presence Recognize the Supreme Courts Wayfair decision that overturns Quill and its impact on remote sellers across state lines Recognize new nexus standards and actions taken by states that affect nexus Identify the differences between nexus standards for income tax purposes and those for sales and use tax purposes</p> | 2.5 Julie McGinty | Foundation | ✓ | ✓ | ✓ |

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| 23318/27099 | Preparing Texas Franchise Tax Returns for Businesses | Taxes | <p>This course will be an overview of:</p> <p>The Texas tax structure. Calculating taxable Texas revenue and total franchise tax. Calculating the Texas apportionment factor. How to accurately prepare Texas franchise tax forms. How to use Texas tax instructions to accurately prepare franchise tax returns. The filing requirements for different taxes due and which forms to use when filing a franchise tax return in Texas.</p> | 1.5 Skye Moench, CPA | Foundation | ✓ | ✓ | ✓ |
| 23324/27105 | Independence – Historical Insights and Today's Rules | Regulatory Ethics | <p>Well-developed accounting standards and independent audits have helped make the U.S. capital markets a national asset. Because auditor objectivity is crucial to investor confidence, regulators and others become concerned when they perceive actions that may impair or appear to impair independence. That's why accounting compliance in today's business world demands a solid understanding of the most current ethics rules relating to independence, no matter the regulatory body.</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23325/27106 | Creating a Culture of Integrity | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Integrity generally, including definitions and the importance of integrity in the workplace The general steps required to build a culture of integrity Common examples of incorporating the five-step process to build a culture of integrity in a workplace Strategies for balancing integrity with business challenges</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 23337/27120 | Accountants' Responsibility Regarding Fraud, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>Common motivations to commit fraud Financial statement fraud, asset misappropriation, billing fraud, and other types of fraud The CPAs responsibilities in detecting and preventing fraud</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23338/27121 | AICPA's Ethics Codification Project | Regulatory Ethics | <p>The AICPA's Ethics Codification is the primary focus of this course's history, purpose, and organization. The course outlines the key changes implemented as a result of the project and explains the conceptual framework approach to the new Codification. Concrete examples are employed to illustrate how to use the new Codification as well as how to use the research features available that are online.</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 23341/27124 | Accounting for Equity Instruments | Accounting | <p>This course will be an overview of:</p> <p>Accounting for equity securities and related ownership interests within the scope of ASC 321. Applying the net asset value practical expedient for qualifying investments. Applying the modified cost alternative method of accounting for certain investments. Equity method accounting for investments in other entities in which there is significant influence. Current common presentation and disclosure requirements. Other considerations, such as when to consolidate another entity.</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 23349/27135 | Alteryx for Excel Users: Basic Programming Concepts | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Basic programming concepts found in programming languages like Excel and Alteryx Data types in Excel and Alteryx Reading and writing variables in Excel and Alteryx Functions (formulas) in Excel and Alteryx Loops in Excel and Alteryx Conditional statements in Excel and Alteryx</p> | 2 Matt Pickard | Premium | ✓ | | |
| 23362/27149 | Overview of Illinois State Taxes | Taxes | <p>This course will be an overview of:</p> <p>Corporate tax liabilities in Illinois Tax liabilities for individuals in Illinois Inheritance and gift taxation in Illinois Excise tax imposed in Illinois Illinois property taxes Sales and use taxes in Illinois Taxation situations related to pass-through entities Illinois taxation requirements related to employees</p> | 2 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 23366/27154 | Auditing Pandemic Funding | Auditing | <p>This course will be an overview of:</p> <p>Pandemic-related funding made available to various types of entities, both for-profit and nonprofit, that could be subject to financial statement and/or compliance audit. Compliance audit requirements that either for-profit or nonprofit entities may be subject to. Tips for entities subject to compliance audits for the first time.</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 23367/27155 | Bystander Training | Management Services | <p>This course will be an overview of:</p> <p>What is a bystander? What is harassment? What is unconscious bias, and what role does it play in harassment? How do I safely and appropriately get involved in a situation?</p> | 1 Maya Bordeaux | Foundation | ✓ | ✓ | ✓ |

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| 23368/27156 | Leadership and Balance in Turbulent Times | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Ethics, integrity and their relationship to challenging changes A leadership approach to positive cultural change Methods for identifying and dealing with fear, failure and resistance to change Techniques and tools for facilitating change</p> | 2 Greg Conderacci | Foundation | ✓ | ✓ | ✓ |
| 23369/27157 | Arizona Ethics | Regulatory Ethics | <p>This course meets state license renewal requirements for ethics.</p> <p>This course will be an overview of:</p> <p>This course will cover the AICPA Code of Professional Conduct and its applicability to accounting professionals. It also covers ethical standards addressed by the International Ethics Standards Board for Accountants, IRS Circular 230, and Arizonas State Board of Accountancy statutes and administrative rules.</p> | 4 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 23370/27158 | Accounting and Financial Reporting for Cryptocurrency and Other Digital Assets | Accounting | <p>This course will be an overview of:</p> <p>Common issues related to initial recognition and measurement, subsequent measurement or derecognition, presentation, and disclosure of cryptocurrency and other digital assets. Feedback from the AICPAs Digital Assets Working Group intended to assist financial statement preparers and auditors with addressing these digital records.</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 23375/27163 | Capital Gains and Losses: The Fundamentals | Taxes | <p>This course will be an overview of:</p> <p>Capital gains and losses, capital assets, and capital gains taxation Nuances and complications of Internal Revenue Code Section 1231 The critical issues related to capital gains taxation</p> | 1.5 Heather Luttrell | Foundation | ✓ | ✓ | ✓ |
| 23376/27164 | Why we do the things we do for enrolled agents | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Background of the concepts of ethics, morals, and values Ethical principles and why they matter Common ethical issues in accounting Contributors, rationalizations, and moral disengagement Ethical dilemmas How to become an ethical leader IRS Circular 230</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 23378/27167 | Identity Theft Today | Finance | <p>This course will be an overview of:</p> <p>How identity thieves can take your money, destroy your credit, and ruin your reputation Ways to stay a step ahead of this ever-changing crime by taking effective preventative measures How to put your life back in order if you do fall victim</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23382/27171 | Transfer Pricing – Friend and Foe | Taxes | <p>This course will be an overview of:</p> <p>The whats and whys of transfer pricing How transfer pricing relates to the U.S Tax Code and Regulations Global policies tied to transfer pricing</p> | 2 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 23386/27176 | Financial Instruments — Recognition and Measurement | Accounting | <p>This course will be an overview of:</p> <p>Accounting standards that affect the treatment and reporting of financial instruments Guidance under U.S. generally accepted accounting principles (GAAP) for the proper recognition and measurement of financial instruments Reporting, presentation, and disclosure requirements for financial instruments</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23387/27177 | Federal Government Contracting - Unallowable Costs | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Participants will gain a practical and relevant understanding of accounting for unallowable cost under federal government contracts.</p> | 2.5 Tom Cox | Foundation | ✓ | ✓ | ✓ |
| 23388/27178 | Trends in Change Management – 2023 | Business Management and Organization | <p>This course will be an overview of:</p> <p>What are trends, and how do they impact business and the workplace Business trends, including sales, marketing, and customer service Accounting trends Human resources and management trends Technology trends Managing disruption</p> | 2 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |

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| 23389/27179 | 2023 Fraud Update | Auditing | <p>This course will be an overview of:</p> <p>Fraud facts, trends, and cases Reducing the fraudsters advantage Diagnosing the health of hotlines Managing third-party fraud risks Finding red flags of fraud in the data Building an anti-fraud road map</p> | 3 Bethmara Kessler | Premium | ✓ | | | |
| 23390/27180 | Pass-through Entity Tax Update - Q4 2022 | Taxes | <p>This course will be an overview of:</p> <p>Legislative changes impacting pass-through entities Tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) Compliance issues and other considerations related to pass-through entities</p> | 2 Stan Pollock | Premium | ✓ | | | |
| 23391/27181 | Business Combinations and Goodwill | Accounting | <p>This course will be an overview of:</p> <p>Identifying the buyer Determining the acquisition date Recognition and measurement of assets acquired, liabilities assumed, and noncontrolling interest Recognizing goodwill or bargain purchase gain Determining consideration transferred Proper treatment of special considerations, such as pre-existing relationships and share-based payments replacement awards</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ | |
| 23392/27184 | Not-For-Profit Accounting and Auditing Update - 2023 | Accounting | <p>This course will be an overview of:</p> <p>New nonprofit accounting standards Yellow Book independence COVID-related accounting Gifts-in-kind</p> | 2 Melisa Galasso | Premium | ✓ | | | |
| 23393/27185 | Accounting and Auditing Update - Q4 2022 | Accounting | <p>This course will be an overview of:</p> <p>Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. Changes within the SEC and PCAOB, including new and proposed accounting and reporting rules and amendments issued by the commission. Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.</p> | 2 Timothy F. Gearty | Premium | ✓ | | | |

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| 23394/27186 | Ohio - professional standards and responsibilities | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Ohio statutes, board rules, and regulations Rules for practicing as a CPA in Ohio Ohio rules of professional conduct, ethical guidance, and disciplinary process The AICPA Code of Professional Conduct and its applicability for accounting professionals Ethical standards addressed by the SEC and the PCAOB</p> | 3 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23395/27187 | Financial Reporting Challenges 2022 - Q4 | Accounting | <p>This course will be an overview of:</p> <p>Global and national economic issues and their impact on financial reporting and accounting The Inflation Reduction Act Why SPACs have lost their luster Updates from the FASB Accounting firm issues Other items that need to be considered for year-end financial reporting</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 23396/27188 | SEC Quarterly Update - Q4 2022 | Accounting | <p>This course will be an overview of:</p> <p>Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements. Certain Proposed, Amended, and Final Rules as issued by the SEC. How the SEC Division of Enforcement has addressed certain alleged violations of securities laws. Results of the last year of the SECs comment letters and the implication for registrants.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 23397/27189 | State Tax Highlights - Q4 2022 | Taxes | <p>This course will be an overview of:</p> <p>Recent and proposed federal tax laws State conformity Significant trends in multistate tax concepts (nexus, sourcing, etc.) Quarterly changes to state tax law State tax impacts of significant court cases</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 23404/27196 | Improper Payments: Legislation and Mitigation | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>This course will allow the participant to acquire a practical overview of improper payment legislation and guidance and the federal governments efforts to reduce and recover improper payments.</p> | 2 David Harvey, CPA | Foundation | ✓ | ✓ | ✓ |

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| 23405/27197 | Compliance Issues of Sales and Use Tax in the United States – Part 1 | Taxes | <p>The three courses on U.S. sales and use tax intend to provide a comprehensive overview of the sales and use tax system in the United States.</p> <p>Course I, Fundamentals of Sales and Use Tax in the United States, focuses on the basics of sales and use tax as well as nexus standards and the implications of Court rulings such as the Supreme Courts decision on the 1992 Quill case and the recent 2018 Wayfair case.</p> <p>Course II, Compliance Issues in Sales and Use Tax in the United States, provides details on compliance issues such as registration, calculating tax liabilities, reporting, payment, penalties, appeals, and audit management.</p> <p>Course III, Reform and Development of Sales and Use Tax in the United States, focuses on:</p> <p>(1) The sales tax reform and the Streamlined Sales Tax (SST);</p> <p>(2) Hot topics in tax treatment regarding e-commerce, Internet sales, MA, sales of digital goods, cloud computing and software as a service;</p> <p>(3) A brief introduction of local sales taxes and gross receipts taxes.</p> | 3 | Susie (Qi) Duong, PhD | Foundation | ✓ | ✓ | ✓ |
| 23407/27199 | Accounting for Stock Options and Other Stock-Based Compensation (ASC 718) | Accounting | <p>This is Part I of Course II focusing on addressing the following</p> <p>After completing this course, the learner should be able to:</p> <p>Define the capitalization and income tax rules outlined in ASC 718</p> <p>Define the impact of ASC 718 on nonpublic companies</p> <p>Name the required disclosures under ASC 718</p> | 1.5 | Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23408/27200 | Python for Excel Users: A Gentle Introduction | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Basic programming concepts variables, conditional statements, functions, and loops</p> <p>Python and how its similar to and different from tools such as Excel, Tableau, and Alteryx</p> <p>Pythons capabilities for machine learning and data analytics</p> <p>Reasons to learn and use Python</p> <p>Setting up Python on your computer</p> | 2 | Matt Pickard | Premium | ✓ | | |
| 23410/27203 | 2023 Audit Update | Auditing | <p>This course will be an overview of:</p> <p>Recent guidance issued by the AICPA for financial statement audits.</p> <p>Recent guidance issued by the AICPA for SSARS and SSAE engagements.</p> <p>Recent changes related to professional standards and quality management.</p> | 4 | Jennifer Louis | Premium | ✓ | | |

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| 23411/27217 | Outbound Reporting (Forms 5471, 8892, 8832, 8858 and 8865) | Taxes | <p>This course will be an overview of:</p> <p>What it means to be a controlled foreign corporation (CFC) Calculation of Subpart F income Other tax implications of CFC status Forms 5471 and 8892 (foreign corporations) Forms 8832, 8858, and 8865 (foreign flow-through entities)</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 23412/27218 | Seeking Millennials and Generation Z | Business Management and Organization | <p>This course will be an overview of:</p> <p>Characteristics of millennials and Generation Z Common life experiences of millennials and Generation Z Strategies for recruiting, hiring, and engaging millennials and Generation Z Ways of engaging millennials and Generation Z within an accounting firm workplace How to leverage the traits of millennials and Generation Z to add value to an accounting firm</p> | 2 Holly Hawk | Foundation | ✓ | ✓ | ✓ |
| 23417/27223 | Colorado Rules and Regulations | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The governing bodies responsible for enforcing the rules and regulations applicable to public accountants in Colorado The state-specific rules governing professional conduct in Colorado Explain the processes and procedures applicable to those engaged in the practice of public accountancy in Colorado</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 23422/27245 | Meeting SEC Disclosure Requirements: MD&A, Part 1 | Accounting | <p>This course will be an overview of:</p> <p>Compliance with Securities and Exchange Commission (SEC) regulations relating to the MDA section of an entity's annual financial report Guidelines applicable to the MDA section of an entity's annual financial report Complex issues related to preparing MDA disclosures</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23423/27246 | Meeting SEC Disclosure Requirements: MD&A, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>Compliance with SEC regulations and guidelines as it applies to the MDA section of an entity's annual financial report Current MDA compliance and guidance that will clarify many of the complex issues related to preparing MDA disclosures</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 23424/27247 | 2023 Auditing and Accounting Update | Accounting | <p>This course will be an overview of:</p> <p>Recent guidance issued by the FASB for accounting and reporting. Common accounting and financial reporting issues for the fair presentation of financial statements. Recent guidance issued by the AICPA for financial statement audits. Recent guidance issued by the AICPA for SSARS and SSAE engagements. Recent changes related to professional standards and quality management.</p> | 9 Jennifer Louis | Premium | ✓ | | |
| 23425/27248 | Accounting and Auditing for Going Concern | Accounting | <p>This course will be an overview of:</p> <p>The various requirements related to going concern considerations for preparers under U.S. GAAP, IFRS, and Governmental GAAP. The recent changes to the auditing standards regarding going concern.</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 23426/27249 | Idaho Accountancy Act and Rules | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Rules and regulations applicable to Idaho CPAs The Idaho Accountancy Act applicable to Idaho CPAs Licensing requirements applicable to Idaho CPAs and accounting firms Processes and procedures applicable to those engaged in the practice of public accountancy in Idaho, including ethical foundations</p> | 2 Timothy F. Gearty | Premium | | | |
| 23438/27279 | Fraud in Not-for-profits | Auditing | <p>This course will be an overview of:</p> <p>Fraud statistics in the not-for-profit industry Common scams for committing fraud in the not-for-profit industry Cultural strategies for preventing fraud in a not-for-profit Policies, procedures, and practices to prevent fraud in a not-for-profit Case studies and stories of fraud in the not-for-profit industry</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23440/27282 | 2023 Yellow Book Update | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Scope and nature of Government Auditing Standards (Yellow Book). Yellow Book general standards, including independence. Requirements for performing a financial statement audit performed in accordance with generally accepted auditing standards and Yellow Book. Reporting and communication requirements of a financial statement audit performed under Yellow Book. Differences in audit objectives and reporting requirements for various Yellow Book engagements, including performance audits.</p> | 2 Jennifer Louis | Premium | ✓ | | |

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| 23445/27308 | Accounting for Income Taxes (ASC 740): Overview and Special Issues | Accounting | <p>This course will be an overview of:</p> <p>Preparing a tax provision Identifying temporary and permanent differences Calculating deferred tax asset (DTA) and deferred tax liability (DTL) Assessing valuation allowance Intercompany transactions Net operating losses</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23459/27379 | Mississippi Public Accountancy Law and Regulations | Regulatory Ethics | <p>This general course will be an overview of:</p> <p>Mississippi Public Accountancy Law and Regulations</p> | 1 Timothy F. Gearty | Premium | ✓ | | |
| 23460/27381 | Implementing a Competency Framework for Accountants | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The basic elements of a competency Steps in developing a competency framework Current CPA competency model Process to create a training and development framework How to assess proficiency Components of the individual development plan</p> | 1.5 Evelyn Grammar | Foundation | ✓ | ✓ | ✓ |
| 23461/27382 | Meeting SEC Disclosure Requirements: MD&A, Part 3 | Accounting | <p>This course will be an overview of:</p> <p>Compliance with SEC regulations and guidelines, which is critical and applies to the MDA section of an entity's interim period and annual financial reports Current MDA compliance and review guidance that will clarify many of the complex issues related to preparing MDA disclosures</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23462/27383 | 2023 Accounting Update | Accounting | <p>This course will be an overview of:</p> <p>Recent guidance issued by the FASB for accounting and reporting. Common accounting and financial reporting issues for the fair presentation of financial statements.</p> | 4.5 Jennifer Louis | Premium | ✓ | | |

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| 23476/27410 | Segment Reporting (ASC 280) | Accounting | <p>This course will be an overview of:</p> <p>The accounting standards applicable to identification and disclosure of reportable segments The terminology relevant to segment reporting The implementation issues related to reportable segments</p> | 2 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 23477/27414 | Serving on a board: What a CPA needs to know | Personal Development | <p>This course will be an overview of:</p> <p>General information about board service for both corporate and not-for-profit entities Identifying organizations or companies that may be a good fit for board service Governance considerations for board members Professional benefits to the CPA of serving on a board</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 23485/27424 | Intro to International: Foreign Tax Credit | Taxes | <p>This course will be an overview of:</p> <p>Mitigating double taxation through credit or exemption Income eligible for the foreign tax credit Foreign tax credit limitation calculation</p> | 1 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 23491/27431 | Federal Government Contracting - Contract Fraud | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Participants will gain a practical and relevant understanding of the potential for fraud in the federal government contracting environment.</p> | 1.5 David Harvey, CPA | Foundation | ✓ | ✓ | ✓ |
| 23494/27455 | Employee Benefits, Part 2—Defined Contribution Plans | Auditing | <p>This course will be an overview of:</p> <p>The differences between defined contribution and defined benefit plans The components of net assets available for benefits The financial disclosures relevant to a defined contribution plan The audit considerations for a defined contribution plan The tax filings and requirements for a defined contribution plan</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 23505/27467 | 2023 Entity Specific Tax Update | Taxes | <p>This course will be an overview of:</p> <p>Final regulations, tax rulings, and court cases relating to partnerships, Corporations, and limited liability companies (LLCs)</p> <p>Compliance issues and other considerations related to business entities</p> | 4 Stan Pollock | Premium | ✓ | | |
| 23513/27475 | Employee Benefits, Part 3 - Defined Benefit Pension Plans | Auditing | <p>This course will be an overview of:</p> <p>The operation, administration, reporting, and auditing of defined benefit plans</p> <p>The key components of net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits</p> <p>The financial disclosures relevant to a defined benefit plan</p> <p>The effect of specific events on the accounting, reporting, and auditing of a defined benefit plan</p> <p>The audit considerations of a defined benefit plan</p> <p>Tax status of a defined benefit plan</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 23515/27477 | Risk Management in the Public Sector | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Introduction to enterprise risk management</p> <p>The COSO ERM framework</p> <p>Application techniques/implementing ERM</p> <p>Use of ERM techniques in government</p> | 3 Tom Cox | Foundation | ✓ | ✓ | ✓ |
| 23516/27478 | Washington State Ethics 2023 | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The AICPA Code of Professional Conduct and its applicability for accounting professionals.</p> <p>Ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230.</p> <p>The 2023 Washington State ethics requirements and recent legislative changes.</p> <p>This State Board-approved course meets state license renewal requirements for ethics in calendar year 2023.</p> | 4 Timothy F. Gearty | Premium | ✓ | | ✓ |
| 23517/27479 | Impairment of Tangibles, Intangibles and Goodwill | Accounting | <p>This course will be an overview of:</p> <p>The assets subject to impairment testing</p> <p>How to calculate the impairment of fixed assets with both definite and indefinite lives</p> <p>How to calculate the impairment of intangible assets other than goodwill</p> <p>How to calculate the impairment of goodwill</p> <p>The differences between GAAP and IFRS with respect to the calculation and reporting of impairment losses</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 23528/27514 | 2023 SEC Update | Accounting | <p>This course will be an overview of:</p> <p>Certain Proposed, Amended, and Final Rules as issued by the SEC</p> <p>Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements</p> <p>How the SEC Division of Enforcement has addressed certain alleged violations of securities laws</p> <p>Highlights from the SEC/PCAOB/AICPA Annual Conference</p> | 4 Timothy F. Gearty | Premium | ✓ | | |
| 23532/27519 | Accounting Changes and Error Corrections (ASC 250) | Accounting | <p>This course will be an overview of:</p> <p>The definition of and scope of various types of accounting changes.</p> <p>Economic motives, justification, and evaluation of changing accounting methods.</p> <p>The primary considerations for error corrections.</p> <p>Illustrated examples of how to apply FASB ASC 250 Accounting Changes and Error Corrections.</p> | 2 Amelia Hart | Foundation | ✓ | ✓ | ✓ |
| 23533/27520 | 2023 Tax Update for Individuals (for the 2022 Filing Season) | Taxes | <p>This course will be an overview of:</p> <p>Key issues to be aware of as you head into busy season, including the impact of recent and proposed legislation</p> <p>Rulings, announcements, and court cases affecting individual and pass-through entity taxation</p> <p>The best strategies to comply with the ever-changing tax laws used in preparing individual and pass-through entity tax filings</p> <p>Tax season procedures that have and have not worked since the pandemic and related legislative changes (and which ones to continue using going forward)</p> | 4 Stan Pollock | Premium | ✓ | | |
| 23564/27557 | Preparing Form 1040 for Tax Year 2022 | Taxes | <p>This course will be an overview of:</p> <p>Filing considerations</p> <p>Income inclusions and exclusions</p> <p>Adjusted gross income and taxable income</p> <p>Standard deduction and itemized deductions</p> <p>Computing credits and total tax</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 23985/28018 | Foundations of Business Combinations and Noncontrolling Interests | Accounting | <p>This course will be an overview of:</p> <p>Concepts related to accounting for business combinations under ASC 805</p> <p>Concepts related to consolidations under ASC 810</p> <p>Compliance requirements for critical issues and understanding of the relevant guidance</p> | 3.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 24118/28237 | Accounting for Derivative Financial Instruments and Hedging Activities (ASC 815) | Accounting | <p>This course will be an overview of:</p> <p>How to account for hedging and derivatives activities and ensure compliance with related accounting standards</p> | 2.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 24164/28301 | Federal corporate tax: Overview of reorganizations | Taxes | <p>This course will be an overview of:</p> <p>IRC Section 368 reorganizational structures The tax benefits afforded by IRC Section 368 Statutory and non-statutory reorganization requirements</p> | 2.5 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 24206/28369 | SEC Initial Public Offering Requirements | Accounting | <p>This course will be an overview of:</p> <p>IPO inclusive of the purpose along with the pros and cons of going public The process of bringing a company to a publicly traded market The role of the independent auditor and other professionals Case studies of IPOs highlighting the outcomes and success factors</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 24207/28370 | Annual Update for Employee Benefit Plans | Auditing | <p>This course will be an overview of:</p> <p>The employee benefit plan landscape and update on the Department of Labor Activity The recent changes that have an impact on employee benefit plan auditing and reporting as well as what is on the horizon The risk assessment process and the steps to ensure compliance with the standards including the related peer review implications Procedures related to key employee benefit plan audit areas How the auditor should respond to the common mistakes made by plan sponsors in administering and operating employee benefit plans</p> | 3.5 Melissa G. Critcher | Premium | ✓ | | |
| 24210/28376 | Housing and Urban Development Audits for Financial Service Institutions | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Audit guidance applicable to HUD-approved Title II lenders Compliance requirements HUD-approved lenders must meet, including practices related to quality control, origination, valuation, servicing, financial reporting, and recertification Recommended audit procedures for auditors to follow in reviewing a lenders compliance with HUD regulations and requirements Use of LEAP and other tools made available by HUD to meet compliance and reporting requirements Resources available to assist with submission requirements, available through the HUD website</p> | 3 Tom Cox | Foundation | ✓ | ✓ | ✓ |

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| 24304/28504 | Forensic Accounting | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The definition of forensic accounting How forensic accounting differs from traditional accounting The benefits of developing forensic accounting skills and incorporating them into your organization The tools and techniques that can be used in the detection of fraud | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 24305/28505 | Upcoming Peer Review, Part 1 | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Recent changes to the peer review standards, interpretations, and other related guidance. This course will summarize these changes and help with preparation for upcoming peer reviews. The new quality control forms related to the review of the design of, and the firms compliance with, a firms system of quality control. Differences between system and engagement reviews. Differences in engagement selection by the peer reviewer. Lessons learned from enhanced oversights. | 1.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 24339/28553 | Upcoming Peer Review, Part 2 | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> How to prepare for an upcoming peer review Recent changes to the peer review standards, interpretations, and other related guidance The new quality control forms related to the review of the design of and the firms compliance with a firms system of quality control Tools that exist to help firms document their system of quality control System reviews to help the firm design and comply with effective quality control policies and procedures over its auditing and accounting environment Differences between system and engagement reviews | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 24341/28555 | Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1 | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> How to prepare for an upcoming peer review Recent changes to the peer review standards, interpretations, and other related guidance The new quality control forms related to the review of the design of and the firms compliance with a firms system of quality control Tools that exist to help firms document their system of quality control System reviews to help the firm design and comply with effective quality control policies and procedures over its auditing and accounting environment Differences between system and engagement reviews <p>Bankruptcy law The bankruptcy process Issues and implications of Chapter 11 bankruptcies</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 24382/28598 | Liabilities (ASC 400-480) | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The definition and scope of various types of liabilities The nature, types, valuation, disclosure, and recognition of liabilities The primary considerations for accounting for liabilities Illustrated examples of how to apply FASB ASC 405480, Accounting for Liabilities | 3.5 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 24384/28600 | Liquidation Basis of Accounting (ASC 205-30) | Accounting | <p>This course will be an overview of:</p> <p>ASU 2013-07, Presentation of Financial Statements (Topic 205)</p> <p>The liquidation basis of accounting</p> <p>Going concern</p> <p>Liquidity challenges, going concern, substantial doubt, economic and industry risk factors, and other issues facing corporate America today</p> <p>The historical forces that foreshadowed the current actions and the updated guidance</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 24426/28642 | Federal Government Contracting: An Introduction | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>Government contracting in the federal sector. It will describe roles and responsibilities of government and contractor personnel, address the organization of the Federal Acquisition Regulation (FAR) and certain key provisions, describe contract elements and types, identify the major components of the procurement cycle, and develop an understanding of accounting system requirements and ethical considerations.</p> | 2.5 David Harvey, CPA | Foundation | ✓ | ✓ | ✓ |
| 24427/28643 | Corporate Taxation and Preparation Strategies, Part 2 | Taxes | <p>This course will be an overview of:</p> <p>The formation of C and S corporations</p> <p>The taxation of C and S corporations</p> <p>The distribution of C and S corporations</p> <p>The liquidation of C and S corporations</p> <p>The preparation of C and S corporation tax returns</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 24428/28644 | Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The primary regulations and regulatory bodies</p> <p>Relevance of AU-C 935, Compliance Audits to a Single Audit</p> <p>Internal control and compliance auditor responsibilities</p> <p>Allowable cost and allocable cost testing</p> <p>Subrecipient monitoring testing requirements</p> <p>Sampling considerations</p> <p>Single Audit reporting highlights</p> <p>Audit documentation</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 24429/28645 | Revenue Recognition – Disclosures | Accounting | <p>This course will be an overview of:</p> <p>Disclosures for public companies required under Topic 606</p> <p>Disclosure requirements for nonpublic business entities</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 24430/28646 | Housing and Urban Development: An Auditing Introduction | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The basics of HUD (Housing and Urban Development) and FHA (Federal Housing Administration) mortgage programs and the respective auditing requirements HUD and FHA lending Introduction to governmental audits GAAS versus GAGAS, ethics, and continuing professional education (CPE) requirements Engagement letters and audit fieldwork issues AICPA guidance Lender Electronic Assessment Portal (LEAP)</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 24431/28648 | Top Accounting, Financial Reporting, Operational and Compliance Challenges for Nonprofits | Accounting | <p>This course will be an overview of:</p> <p>Special accounting and financial reporting considerations for nonprofits Unique operational considerations for nonprofit management and those charged with governance to monitor Compliance requirements commonly faced by nonprofits when providing external financial information</p> | 2 Jennifer Louis | Premium | ✓ | | |
| 24432/28650 | Fraud and Abuse in Nonprofit and Government Environments | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The fraud environment The fraud triangle and common types of fraud Results of recent fraud surveys Unique concerns to governmental and non-profit entity environments Tips for better cybersecurity risk management The auditors responsibility for fraud</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 24582/28799 | Financial Reporting Challenges - Q1 2023 | Accounting | <p>This course will be an overview of:</p> <p>Global and national economic issues, such as inflation and rising interest rates, and their impact on financial reporting New accounting pronouncements and projects that may have a major effect on your business Miscellaneous issues that need to be considered for year-end financial reporting</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 24584/28801 | Sexual Harassment: Creating a Safe and Positive Workplace | Management Services | <p>This course will be an overview of:</p> <p>Current climate, events, and trends associated with sexual harassment in the workplace Model sexual harassment prevention policies Appropriate training requirements and contents Next steps for enacting ongoing cultural change</p> | 2 Andrea Jennings | Foundation | ✓ | ✓ | ✓ |

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| 24588/28805 | Financial Instruments: Credit Losses (ASC 326) | Accounting | <p>This course will be an overview of:</p> <p>Concepts related to accounting for credit losses under ASC 326 The credit loss model for available-for-sale (AFS) debt securities and debt securities held at amortized cost</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 24590/28807 | Pass-through Entity Tax Update - Q1 2023 | Taxes | <p>This course will be an overview of:</p> <p>Legislative changes impacting pass-through entities Tax rulings and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) Compliance issues and other considerations related to pass-through entities</p> | 2 Stan Pollock | Premium | ✓ | | |
| 24591/28808 | SEC Quarterly Update - Q1 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements. Certain Proposed, Amended, and Final Rules as issued by the SEC. Recent developments regarding cryptocurrency. How the SEC Division of Enforcement has addressed certain alleged violations of securities laws. Certain PCAOB issues related to audit quality.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 24592/28809 | Accounting and Auditing Update - Q1 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission. Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 24975/29194 | Individual Taxes: Income and Deductions (2022 Returns) | Taxes | <p>This course will be an overview of:</p> <p>Identifying total income Computing adjusted gross income Calculating the standard deduction and itemized deductions Determining federal tax liability</p> | 3 Tara Fisher | Foundation | ✓ | ✓ | ✓ |

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| 25354/29573 | State Tax Highlights Q1 2023 | Taxes | <p>This course will be an overview of:</p> <p>Recent and proposed federal tax laws State conformity Significant trends in multistate tax concepts (nexus, sourcing, etc.) Quarterly changes to state tax law State tax impacts of significant court cases</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 25355/29574 | IRS Circular 230 | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The history of the issuance of Circular 230 by the Treasury Department. The authority granted to, and responsibilities of, the Office of Professional Responsibility. The parties subject to Circular 230. The current requirements regarding Circular 230 applicable to tax practitioners.</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 25359/29578 | The Future of the Accounting and Tax Profession | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The overall accounting industrys outlook Key challenges and changes anticipated in the industry Recommended best practices for managing these changes effectively</p> | 1 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 25360/29579 | Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 2 | Accounting | <p>This course will be an overview of:</p> <p>Bankruptcy law The bankruptcy process Issues and implications of Chapter 11 bankruptcies Financial reporting examples</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 25361/29580 | ASU's Issued in 2022 | Accounting | <p>This course will be an overview of:</p> <p>ASUs issued in 2022 by the FASB</p> | 1 Melisa Galasso | Premium | ✓ | | |

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| 25362/29581 | Special Topics in Capital Formation: Derivatives and Hybrid Financing | Finance | <p>This course will be an overview of:</p> <p>The reasons companies use alternative financing options Types of derivatives and hybrid financing Financing options when using derivatives or hybrid financing</p> | 3 Timothy F. Gearty, Michael Hamilton | Premium | ✓ | | |
| 25386/29605 | ASU's Effective for 2022 Year Ends | Accounting | <p>This course will be an overview of:</p> <p>ASUs effective for 2022 year-ends Public and private company standards effective</p> | 1.5 Melisa Galasso | Premium | ✓ | | |
| 25404/29623 | Virginia Ethics 2023: Why do we do the things we do? | Behavioral Ethics | <p>This course will be an overview of:</p> <p>Background of the concepts of ethics, morals and values. Ethical principles and why they matter. Common ethical issues in accounting. Contributors, rationalizations and moral disengagement. Ethical dilemmas. How to become an ethical leader.</p> <p>This is an approved Virginia Board of Accountancy ethics course.</p> | 2 Elizabeth Walsh | Premium | ✓ | | ✓ |
| 25405/29624 | Sexual Harassment: Creating a Safe and Positive Workplace (CA) | Management Services | <p>This course will be an overview of:</p> <p>Current climate, events, and trends associated with sexual harassment in the workplace Model sexual harassment prevention policies Appropriate training requirements and contents Next steps for enacting ongoing cultural change</p> | 2 Andrea Jennings | Premium | ✓ | | |
| 25431/29650 | What is Integrated Reporting? | Accounting | <p>This course will be an overview of:</p> <p>The rationale for the move to IR IR implementation Creating a corporate report using the IR format The role of technology in IR</p> | 1.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 25473/29692 | Sexual Harassment: Creating a Safe and Positive Workplace (ME) | Management Services | <p>This course will be an overview of:</p> <p>Current climate, events, and trends associated with sexual harassment in the workplace Model sexual harassment prevention policies Appropriate training requirements and contents Next steps for enacting ongoing cultural change Title VII of the Civil Rights Act of 1964, the Maine Human Rights Act (MHRA), and case law principles concerning the prohibition and prevention of sex discrimination, sexual harassment, and retaliation in the workplace The different types of workplace sexual harassment in Maine Current trends, events, and legislation associated with sexual harassment in the workplace</p> | 2 Andrea Jennings | Premium | ✓ | | |
| 25497/29716 | Auditing Employee Benefit Plans, Part 1 | Auditing | <p>This course will begin with an overview of:</p> <p>The rules and regulations from the IRS and Department of Labor (DOL) associated with employee benefit plans The audit and reporting requirements associated with employee benefit plans The risk assessment process and related documentation including internal controls The linkage between the identified risks, assessed risks, and detailed audit procedures The unique attributes of employee benefit plans and the differences between an EBP audit and other financial statement audit engagements</p> | 2.5 Melissa G. Critcher | Foundation | ✓ | ✓ | ✓ |
| 25498/29721 | Auditing Employee Benefit Plans, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>How to design audit procedures in direct response to assessed risks of material misstatement The common audit procedures for employee benefit plan engagements How the auditor should respond when operational and administrative errors are identified Other audit considerations, such as maintaining the plans qualified status The financial statement preparation and reporting process, including common financial statement mistakes</p> | 2.5 Melissa G. Critcher | Foundation | ✓ | ✓ | ✓ |
| 25586/29809 | A Sampling of Industries and Sectors, Part 1 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The basic components of the most common industries in the marketplace Current trends in the different industries The differences accountants/auditors will encounter based on industry Future expectations in the different industries</p> | 2.5 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 25604/29827 | A Sampling of Industries and Sectors, Part 2 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>The basic components of the most common industries in the marketplace Current trends in the different industries The differences accountants/auditors will encounter based on industry Future expectations in the different industries</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 25610/29833 | Yellow Book and Single Audit Update – 2023 | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Scope and nature of Government Auditing Standards (Yellow Book), including general standards, independence, and competence.</p> <p>Requirements for performing a financial statement audit and preparing related reports and communications in accordance with generally accepted auditing standards and Yellow Book. Requirements associated with Uniform Guidance for Federal Awards, including performing a financial statement audit and preparing related reports and communications in accordance with the Single Audit Act.</p> <p>Highlighted changes to the Office of Management and Budgets Compliance Supplement.</p> | 1.5 Tom Cox | Premium | ✓ | | |
| 25650/29873 | Transparency and Accuracy Through Fair Value Measurements (ASC 820) | Accounting | <p>This course will be an overview of:</p> <p>What different definitions and guidance in the measurement of fair value contribute to added complexity in generally accepted accounting principles (GAAP)</p> <p>How practical insight into fair value measurements can help bring transparency and accuracy to an organizations financial statements</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 25654/29877 | Financial Instruments Derivatives and Hedging | Accounting | <p>This course will be an overview of:</p> <p>Background on why ASU was issued</p> <p>Changes to presentation and disclosure</p> <p>Simplifications permitted by the new standard</p> | 1.5 Michael Hamilton | Foundation | ✓ | ✓ | ✓ |
| 25673/29896 | Considering an ESOP | Management Services | <p>This course will be an overview of:</p> <p>The purposes for which ESOPs can be used</p> <p>The structure of ESOPs</p> <p>How ESOPs operate</p> <p>The benefits and disadvantages of ESOPs</p> <p>The tax benefits that can be gained through the use of ESOPs</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 25692/29915 | Working Capital and Supply Chain Management | Finance | <p>This course will be an overview of:</p> <p>Various factors that can impact supply chain management</p> <p>Companies working capital considerations</p> <p>Concerns relating to the management of accounts receivable, inventory, and accounts payable</p> | 2.5 Michael Hamilton | Premium | ✓ | | |

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| 25731/29954 | Business Valuation: Valuing Intangibles, Part 1 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Intangibles and their impact on financial statements Identifying the various types of intangibles The various methods used for valuing intangibles</p> | 1.5 Joel Diccio | Foundation | ✓ | ✓ | ✓ |
| 25825/30048 | Business Valuation: Valuing Intangibles, Part 2 | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Valuation techniques for brands and customer relations Purchase price allocations, goodwill, and impairments</p> | 1.5 Joel Diccio | Foundation | ✓ | ✓ | ✓ |
| 25825/30051 | Intro to International: Controlled Foreign Corporations (CFCs) | Taxes | <p>This course will be an overview of:</p> <p>Definitions impacting controlled foreign corporation status Impact of controlled foreign corporation status Components of income tied to controlled foreign corporation status</p> | 1 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 25829/30052 | Impairment of Long-Lived Assets | Accounting | <p>This course will be an overview of:</p> <p>The typical assets subject to impairment, including finite- and indefinite-lived assets and the process for calculating the impairment loss Judgements used in evaluating goodwill for impairment</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 26060/30283 | Introduction to SpreadJS: The Excel Alternate for the CPA Exam | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Why the CPA exam is shifting from Microsoft Excel to SpreadJS The benefits of SpreadJS The functionality provided by SpreadJS How SpreadJS will be used in CPA Exam scenarios</p> | 1 Jacob Shortt | Foundation | ✓ | ✓ | ✓ |

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| 26124/30348 | GASB Disclosure Framework Issued | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>Impact of new conceptual framework on disclosures</p> | 1 Melisa Galasso | Premium | ✓ | | |
| 26221/30445 | Pension Accounting and Reporting Requirements | Accounting | <p>This course will be an overview of:</p> <p>The accounting and reporting of pension and other postretirement benefits</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 26379/30603 | Taxes and corporate strategies: Considerations for business operations | Taxes | <p>This course will be an overview of:</p> <p>Corporate federal tax reporting requirements and book-tax difference concepts The corporate tax functions role in determining capital structure Tax principles applying to corporate distributions and share repurchase initiatives Corporate liquidations and the resulting tax impact on the corporation and shareholders</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 26400/30647 | Quarterly Estimates for Individuals | Taxes | <p>This course will be an overview of:</p> <p>The requirements for making estimated tax payments for individuals Methods and resources available for computing estimated tax payments Special issues which may arise when making estimated tax payments</p> | 2 Janelle Wilson | Foundation | ✓ | ✓ | ✓ |
| 26401/30652 | Individual Taxation and Preparation Strategies: Filing Status and Income | Taxes | <p>This course will be an overview of:</p> <p>Hierarchy of authority in tax law Filing status and dependency definitions Inclusions and exclusions from gross income Classifying, netting, and reporting capital gains and losses</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 26441/30739 | Independence Update: AICPA, GAGAS & PCAOB | Regulatory Ethics | <p>This course will be an overview of:</p> <p>This course will look at the various rules related to Independence and compare and contrast the requirements. Each standard setter has put their own flavor on the concept of independence. This overview course will help auditors understand the nuances of independence and ensure they meet the requirements to perform attest services for their clients.</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 26464/30785 | Independence Requirements for Auditors | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The requirements for independence included in the AICPAs Code of Professional Conduct</p> | 2.5 Melisa Galasso | Premium | ✓ | | |
| 26465/30786 | Bridging the Gap between Understanding and Applying Data Analytics | Information Technology | <p>This course will be an overview of:</p> <p>Big data and how big data can be utilized within multiple industries The definition and importance of data analytics, including specific data analytics examples Types of analytics that can be performed, data analytics tools, and the benefits of emerging technologies partnering with big data</p> | 2.5 Holly Hawk | Premium | ✓ | | |
| 26525/30890 | Preparing for a Tax Audit | Taxes | <p>This course will be an overview of:</p> <p>The audit selection process Types of audits Responses to an audit Common audit issues Professional standards for tax preparers Results of an IRS audit</p> | 1 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 26545/30914 | The Future of the Finance Function in a Digital Economy | Finance | <p>This course will be an overview of:</p> <p>The finance function in the modern era Adapting the finance function to the digital economy Current and future technologies for the finance function Cybersecurity threats to the finance function</p> | 1.5 Scott Larson | Premium | ✓ | | |

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| 26546/30922 | Quarterly Estimates for Corporations | Taxes | <p>This course will be an overview of:</p> <p>Corporate estimated tax payment requirements Methods available for computing estimated tax payments Special issues which may arise for corporations making estimated tax payments</p> | 2 Janelle Wilson | Foundation | ✓ | ✓ | ✓ |
| 26547/30932 | Individual Taxation and Preparation Strategies: Deductions and Credits | Taxes | <p>This course will be an overview of:</p> <p>Rules for determining adjustments in arriving at adjusted gross income Rules for determining itemized deductions and the related limitations Calculation of income tax and tax credits Calculation of other taxes (e.g., alternative minimum tax)</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 26548/30933 | Overview of Net Neutrality | Information Technology | <p>This course will be an overview of:</p> <p>The definition of net neutrality The history of net neutrality Legal actions involving Comcast and Verizon FCC rulemaking on net neutrality Economic implications of net neutrality The future of net neutrality</p> | 1 Zach Chism | Premium | ✓ | | |
| 26558/30943 | NOCLAR: Ethics & Audit Requirements | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Responding to Noncompliance With Laws and Regulations [1.180.010 and 2.180.010] SAS 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations</p> | 1 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 26637/31022 | Quality Management Standards | Auditing | <p>This course will be an overview of:</p> <p>SQSM 1 SQSM 2 SAS 146 SSARS 26</p> | 2 Melisa Galasso | Premium | ✓ | | |

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| 26658/31043 | Intro to International: Global Intangible Low-taxed Income (GILTI) | Taxes | <p>This course will be an overview of:</p> <p>The background and policy tied to the GILTI rules The methodology and computations of the GILTI rules The filing requirements tied to the GILTI rules</p> | 1 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 26659/31044 | Federal Corporate Tax: Distributions (Dividends, Redemptions and Liquidations) | Taxes | <p>This course will be an overview of:</p> <p>The tax rules and regulations governing dividends, redemptions, and liquidations</p> | 2 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 26660/31045 | Financial Statement Analysis: Cash Flow and Operations | Finance | <p>This course will be an overview of:</p> <p>Interrelations and differences between cash-based and accrual-based analysis of operating activities Preparation of the statement of cash flows using both direct and indirect methods Using income and expenses to assess operational performance and risks in order to predict future cash flows</p> | 2 Scott Larson | Premium | ✓ | | |
| 26699/31084 | Cybersecurity Preparedness for CPAs | Information Technology | <p>This course will be an overview of:</p> <p>Current cybersecurity threats and how to mitigate data breach risk SEC and other regulatory guidance on cybersecurity risk and responses Guidance for performing and reporting on cybersecurity risk management programs</p> | 3 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 26700/31085 | Establishing a Successful Mentoring Program | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>The components of a successful mentoring program Different types of mentoring programs Roles and expectations in the mentoring program Best practices of successful mentoring programs The process of selecting, matching, and monitoring participants in the mentoring program Recommended training for participants in the mentoring program Fixing a broken mentoring program</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 26720/31105 | Fraud in the Construction Industry, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>The nature of fraud in the construction industry Fraud indicators in the construction industry Fraud existence and occurrence in the construction industry Perpetrator characteristics and behavioral indicators of fraud in the construction industry</p> | 1 Bethmara Kessler | Premium | ✓ | | |
| 26721/31106 | Tax Implications of Divorce | Taxes | <p>This course will be an overview of:</p> <p>Filing statuses and dependency issues Alimony, retirement benefit allocations, and other issues Applicable professional standards in divorce engagements</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 26724/31109 | Fraud in the Construction Industry, Part 2 | Auditing | <p>This course will be an overview of:</p> <p>Various construction contract risks Various construction fraud schemes The relationship between procurement and construction fraud Perpetrator tactics associated with contract bidding</p> | 1 Bethmara Kessler | Premium | ✓ | | |
| 26725/31110 | Understanding Blockchain Technology | Information Technology | <p>This course will be an overview of:</p> <p>The basics of blockchain Applications of blockchain to virtual currencies Applications of blockchain to other types of transactions Investments in blockchain technology Regulatory responses to the use of blockchain</p> | 1.5 Mark Sheldon | Foundation | ✓ | ✓ | ✓ |
| 26869/31254 | Technology ABCs: Artificial Intelligence (AI), Blockchain, and Cybersecurity | Information Technology | <p>This course will be an overview of:</p> <p>Artificial intelligence (AI) and its uses Blockchain and virtual currencies Methods to combat cybercrime and enhance cybersecurity</p> | 2 Mark Sheldon | Foundation | ✓ | ✓ | ✓ |

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| 26870/31255 | Fraud in the Construction Industry, Part 3 | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The process of fraud investigation in the construction industry Documents used to investigate fraud occurrences in the construction industry Types of investigation interviews The process of collecting and analyzing evidence for a fraud investigation | 1 Bethmara Kessler | Premium | ✓ | | |
| 26971/31356 | Tableau for Excel Users: Creating Reports | Computer Software & Applications | <p>This course will provide an overview of the software Tableau and how it can be utilized to create effective reporting. The training will allow Excel users to transition seamlessly into the Tableau software via a walkthrough of the Tableau interface and features. This will include how to import data from Excel into Tableau, how to create formulas, implement filtering, and create simple yet effective visual reports.</p> <p>How Excel users can use Tableau for reporting How to import Excel data into Tableau for analysis and reporting The interface and functionality provided by Tableau How to create reports with an effective, interactive and visual approach</p> | 2 Jacob Shortt | Premium | ✓ | | |
| 26972/31357 | Fraud in the Construction Industry, Part 4 | Auditing | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The impact of prevention and detection controls on combatting fraud in the construction industry Prevention techniques companies can use against fraud in the construction industry Detection techniques companies can use to uncover fraud in the construction industry Various auditing procedures specific to the construction industry | 1 Bethmara Kessler | Premium | ✓ | | |
| 26973/31359 | Overview of the Business Valuation Profession and Current Events | Specialized Knowledge | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The profession of business valuation Overview of business valuation methodologies Types of engagements and reports Research sources and databases International business valuation Current events and happenings | 3.5 Joel Diccio | Foundation | ✓ | ✓ | ✓ |
| 26995/31386 | Enterprise Risk Management in the Federal Government - OMB Circular A-123 | Auditing (Governmental) | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The Sarbanes-Oxley Act in 2002 changed the internal control financial reporting game and prompted the federal government to update its own internal control policies issuing OMB Circular 123. By 2016, OMB Circular A-123 was revised to introduce a management responsibility for implementing Enterprise Risk Management (ERM) in federal agencies. In this course, you will gain a familiarity with OMB Circular A-123 outlining managements responsibility for a portfolio-wide ERM approach that integrates agency strategy and budget development with a study and evaluation of Agency Internal Control. | 2 Tom Cox | Foundation | ✓ | ✓ | ✓ |

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| 27270/31661 | Cybersecurity Supply Chain Risk Management | Information Technology | <p>This course will be an overview of:</p> <p>Cybersecurity and supply chain risk management (C-SCRM) C-SCRM threat landscape and important sources of federal guidance C-SCRM events C-SCRM critical success factors</p> | 2 Bethmara Kessler | Premium | ✓ | | | |
| 27271/31662 | Annual Professional Ethics Update 2023 | Regulatory Ethics | <p>This course will be an overview of:</p> <p>Recent regulatory ethics changes Final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA</p> | 2 Melisa Galasso | Premium | ✓ | | | |
| 27404/31795 | Key Tips on Reading Brokerage Statements | Taxes | <p>This course will be an overview of:</p> <p>The purpose of a consolidated 1099 The composition of a consolidated 1099 Definitions of terms used in a consolidated 1099 Specific issues that can arise in connection with a consolidated 1099 How the information in a consolidated 1099 relates to an income tax return</p> | 2 John Stevko | Foundation | ✓ | ✓ | ✓ | |
| 27439/31830 | Accounting and Auditing Update - Q2 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission. Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.</p> | 2 Timothy F. Gearty | Premium | ✓ | | | |
| 27440/31831 | SEC Quarterly Update - Q2 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements Certain Proposed, Amended, and Final Rules as issued by the SEC How the SEC Division of Enforcement has addressed certain alleged violations of securities laws Current trends in SEC comment letters Certain PCAOB issues related to audit quality</p> | 2 Timothy F. Gearty | Premium | ✓ | | | |

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| 27501/31892 | Financial Reporting Challenges - Q2 2023 | Accounting | <p>This course will be an overview of:</p> <p>Global and national economic issues and their impact on financial reporting New accounting pronouncements that may have a major effect on your business Miscellaneous issues that need to be considered for year-end financial reporting</p> | 2 Timothy F. Gearty | Premium | ✓ | | | |
| 27587/31978 | Yellow Book Examination Engagements | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>The planning, fieldwork, and reporting requirements of an examination engagement under government auditing standards Application of principles to real-life scenarios, such as compliance examinations of federal government awards Best practices for audits that also apply to examination engagements</p> | 2 Jennifer Louis | Premium | ✓ | | | |
| 27624/32015 | Financial Planning and Analysis with Analytical Capabilities | Finance | <p>This course will be an overview of:</p> <p>The basics of financial planning and analysis Techniques in data analytics that can be used for financial planning and analysis Using data analytics techniques for business decisions</p> | 1.5 Holly Hawk | Foundation | ✓ | ✓ | ✓ | |
| 27829/32258 | Alteryx for Excel Users: More Data Manipulation | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Importing data Data sorting Data filtering Data summarization Joining data sets</p> | 2.5 Matt Pickard | Premium | ✓ | | | |
| 27852/32281 | Pass-through Entity Tax Update - Q2 2023 | Taxes | <p>This course will be an overview of:</p> <p>Legislative changes impacting pass-through entities Tax rulings and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) Compliance issues and other considerations related to pass-through entities</p> | 2 Stan Pollock | Premium | ✓ | | | |

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| 27878/32312 | Stress Management at Work | Personal Development | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Understanding the symptoms of stress Identifying workplace stress triggers Recognizing the emotional and physical impacts of stress Determining the most appropriate coping skills to alleviate stress in the workplace Creating a healthy work environment (managers) | 1.5 Jina Etienne | Foundation | ✓ | ✓ | ✓ |
| 27880/32314 | Accounting for Stock-Based Compensation | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> U.S. GAAP requirements related to accounting for stock-based compensation for both employees and nonemployees Relevant fair value measurement guidance Accounting for stock plan modifications The impact of recent accounting standard updates | 3.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 27881/32315 | Capital Investment: Cash Flow Analysis in Capital Budgeting | Finance | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The framework for capital budgeting for the purposes of making investment decisions Techniques and methods for forecasting and evaluating cash flows | 2 Scott Larson | Premium | ✓ | | |
| 27904/32343 | Introduction to Derivatives and Hedge Accounting | Accounting | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Introductory accounting guidance related to derivatives and hedge accounting, with an emphasis on nonpublic entities Examples to illustrate important concepts and practical application | 3.5 Jennifer Louis | Premium | ✓ | | |
| 27905/32345 | Real Estate Tax Update | Taxes | <p>This course will be an overview of:</p> <ul style="list-style-type: none"> Legislative changes on real estate taxation Specific tax issues for real estate businesses Tax-related court cases and IRS rulings that affect real estate businesses | 2 John Stevko | Premium | ✓ | | |

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| 27906/32346 | Managing Manufacturing Overhead Costs | Finance | <p>This course will be an overview of:</p> <p>Manufacturing overhead costs Types of costs and behavior patterns Activity-based costing Various overhead application methods The impact of COVID-19 on manufacturers</p> | 2.5 Scott Larson | Premium | ✓ | | |
| 27930/32370 | State Tax Highlights Q2 2023 | Taxes | <p>This course will be an overview of:</p> <p>Recent and proposed federal tax laws State conformity Significant trends in multistate tax concepts (nexus, sourcing, etc.) Quarterly changes to state tax law State tax impacts of significant court cases</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 27931/32372 | Real Estate Tax Update Advanced Topics | Taxes | <p>After completing this course, the learner should be able to:</p> <p>Understand the tax rules for the sale of a principal residence, &sect;1031 like-kind exchanges, home office deductions, vacation home rentals, escrow costs, tax compliance, and other rental property issues.</p> | 2 John Stevko | Premium | ✓ | | |
| 27932/32373 | Budgeting Behavioral Issues: Techniques to Properly Align Your Organization | Finance | <p>This course will be an overview of:</p> <p>How to align management and organizational goals Approaches to the development of budgets and standards Behavioral considerations when developing budgets and standards Considering behavioral issues when reporting on and evaluating performance</p> | 3 Scott Larson | Foundation | ✓ | ✓ | ✓ |
| 27933/32374 | Annual GASB Update 2023 | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>The accounting standards issued by the Government Accounting Standards Board (GASB) that have been recently issued as well as those that will be effective in the near future Key areas of focus that will include public-private partnership (PPP) and subscription-based information technology arrangements (SBITAs) The future, by discussing GASBs current projects and exposure drafts including revenue and expense recognition and the financial reporting model</p> | 2 Melisa Galasso | Premium | ✓ | | |

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| 27997/32438 | Crowdfunding | Specialized Knowledge | <p>This course will be an overview of:</p> <p>Raising funds from investors via crowdfunding SEC regulations regarding crowdfunding Accounting and tax implications for the practice of crowdfunding Real-life anecdotes of crowdfunding in action</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 28068/32514 | Special Topics in Capital Formation: Leases and Intermediate-Term Financing | Finance | <p>This course will be an overview of:</p> <p>Leasing fundamentals and the development of lease accounting over time Lease analysis from the perspective of both the lessee and the lessor Tax considerations in leasing and financing decisions Intermediate financing as an alternative to leasing</p> | 3 Scott Larson | Premium | ✓ | | |
| 28070/32516 | K-1 analysis: Form 1065 and Form 1120S | Taxes | <p>This course will be an overview of:</p> <p>The purpose of each line of the Schedule K-1 The nuances of the Form 1065 and 1120-S Schedule K-1s The whats and whys of reporting to partners/shareholders, including loss limitations, Section 199A considerations, and other issues</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 28071/32517 | Preparing Form 1065 | Taxes | <p>This course will be an overview of:</p> <p>Partnership taxation concepts, including formation, basis, flow-through of items, allocations, and distributions Form 1065 filing requirements Form 1065 preparation and reporting requirements, with an emphasis on book-to-tax reconciliations Maintaining and reporting capital account balances and the new tax-basis capital account reporting requirement Income/loss, expense/deduction, and recourse and nonrecourse debt allocation requirements</p> | 2.5 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 28115/32561 | Multinational Corporate Finance: Direct Foreign Investment | Finance | <p>This course will be an overview of:</p> <p>Basic direct foreign investment concepts and trends Reasons to consider direct foreign investment opportunities Host country impact on direct foreign investment Assessing potential direct foreign investment opportunities COVID-19 impacts on direct foreign investment</p> | 2 Scott Larson | Premium | ✓ | | |

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| 28116/32562 | Strategic Cost Management: Techniques and Technologies | Finance | <p>This course will be an overview of:</p> <p>The definition, importance, and purpose of strategic cost management Techniques used in strategic cost management Technological advances and their application to strategic cost management Examples of strategic cost management in action</p> | 2 Scott Larson | Premium | ✓ | | |
| 28243/32689 | IRA Mastery | Taxes | <p>This course will be an overview of:</p> <p>IRAs in general Traditional IRAs Roth IRAs A comparison of traditional IRAs and Roth IRAs Inherited IRAs</p> | 2.5 Stephanie Morris | Foundation | ✓ | ✓ | ✓ |
| 28270/32716 | Capital Investment: Risk Analysis in Capital Budgeting | Finance | <p>This course will be an overview of:</p> <p>The process for making capital investment decisions and creating capital budgets Types of risks inherent in the capital investment process Strategies for incorporating risk analysis into the capital investment decision-making process</p> | 2.5 Scott Larson | Premium | ✓ | | |
| 28292/32738 | Group Audits (SAS 149) | Auditing | <p>This course will be an overview of:</p> <p>SAS 149s impact on group audits New terminology in AU-C 600 Requirements when performing a group audit</p> | 1 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 28293/32739 | COSO Internal Control Framework | Auditing | <p>This course will be an overview of:</p> <p>The COSO Internal Control Framework, which has been considered the most widely accepted internal control framework in the world since its initial publication in 1992</p> | 2.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |

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| 28295/32741 | Asset Misappropriation Schemes | Auditing | <p>This course will be an overview of:</p> <p>The different types of asset misappropriation schemes The profile of individuals who commit asset misappropriation fraud The prevention and detection of asset misappropriation schemes</p> | 2 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 28326/32772 | Excel: Top 10 Functions for Accountants | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Ten critical functions for accountants to know including:</p> <p>VLOOKUP XLOOKUP XMATCH INDEX IF IFS COUNTIF SUMIF SUMPRODUCT</p> | 1 Michael Brown | Foundation | ✓ | ✓ | ✓ |
| 28348/32794 | Writing Yellow Book and Single Audit Reports That Comply With Requirements | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Required elements of reports prepared in accordance with Government Auditing Standards and Single Audit. Drafting findings to meet the needs of report users. Avoiding peer review and regulatory oversight deficiencies related to writing financial statement and compliance audit reports.</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28369/32815 | Sources of Income in Retirement | Taxes | <p>This course will be an overview of:</p> <p>Reasons to save for retirement Sources of income in retirement and how to withdraw Basics of Social Security Tax planning for retirement</p> | 2 Stan Pollock | Foundation | ✓ | ✓ | ✓ |
| 28370/32816 | Standards for Tennessee CPAs: State Specific Ethics | Regulatory Ethics | <p>This course will be an overview of:</p> <p>The importance of ethics License requirements Unlicensed activity Continuing professional education Peer review Rules of professional conduct The complaint process</p> <p>This course will include case studies that will focus on some of the core competencies required of CPAs.</p> | 2 Heather Luttrell | Premium | ✓ | ✓ | ✓ |

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| 28393/32843 | Lease Accounting: Mastering the Requirements | Accounting | <p>This course will be an overview of:</p> <p>FASBs Accounting Standard Update for Leases (Topic 842) Key differences between ASC Topic 842 and the International Accounting Standards Board (IASB) new lease accounting standard, IFRS 16, Leases</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28394/32844 | Introduction to IT Security | Information Technology | <p>This course will be an overview of:</p> <p>Introduction to IT security and cybersecurity IT and Cybersecurity risk analysis, management, and risk treatments IT and Cybersecurity access controls Types of IT and cybersecurity threats IT and Cybersecurity incident management and planning</p> | 2 Bethmara Kessler | Foundation | ✓ | ✓ | ✓ |
| 28416/32866 | Real estate investment trusts: Taxation basics | Taxes | <p>This course will be an overview of:</p> <p>The purpose of a real estate investment trust (REIT) Various types of REITs and associated benefits Requirements and considerations to qualify as a REIT How to invest in a REIT</p> | 1 John Stevko | Premium | ✓ | | |
| 28441/32891 | Estimating the Optimal Capital Structure | Finance | <p>This course will be an overview of:</p> <p>The importance of determining an optimal capital structure The basic theories of capital structure The process of estimating an optimal capital structure</p> | 1.5 Scott Larson | Premium | ✓ | | |
| 28512/32962 | What's Going On at the Not-For-Profit Advisory Committee 2024 | Accounting (Governmental) | <p>This course will be an overview of:</p> <p>The Not-for-Profit Advisory Committee (NAC) Meeting discussions Feedback provided to FASB</p> | 1 Melisa Galasso | Premium | ✓ | | |

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| 28555/33013 | Accounting Firm's System of Quality Control, Part 1 | Business Management and Organization | <p>This course will be an overview of:</p> <p>Guidance used to incorporate Statement on Quality Management Standards (SQMS) No. 1</p> <p>Transition from a principles-based to a risk-based approach for a firm's system of quality management</p> <p>Eight interrelated components of a firm's quality management system</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 28556/33014 | Evaluating Design and Implementation of Internal Controls on Audits | Auditing | <p>This course will be an overview of:</p> <p>Responsibilities for evaluating the design and implementation of internal controls on a financial statement audit</p> <p>Requirements for considering the impact of identified deficiencies on gathering sufficient and appropriate audit evidence</p> <p>Requirements for communicating identified internal control deficiencies noted during the course of the audit</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28557/33015 | Compilations and Reviews: Avoiding Peer Review Deficiencies | Auditing | <p>This course will be an overview of:</p> <p>Significant requirements related to preparation, compilation, and review engagements</p> <p>General ethical and quality control considerations</p> <p>When each type of SSARs engagement applies</p> <p>Required procedures for each type of engagement</p> <p>Special purpose framework considerations</p> <p>Reporting and other required communication considerations</p> <p>Minimum documentation requirements</p> | 4.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28714/33174 | Excel: Tools for Decision Making | Statistics | <p>This course will be an overview of:</p> <p>Solver Add-In Functionality within Excel</p> <p>Utilizing Solver for a variety of business scenarios, including:</p> <p>Single objective decision making</p> <p>Multiple objective decision making determining an ideal mix</p> <p>Historical scenario-based decision making</p> <p>Using Excel to organize and solve other business problems, including:</p> <p>Multiple objective decision making using even swap methodology</p> <p>Applying the Pareto Principle to determine priority tasks</p> <p>Working backwards through a decision tree to make decisions</p> | 1 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 28821/33281 | Capital Investment: Real Options in Capital Budgeting | Finance | <p>This course will be an overview of:</p> <p>Motivation for use of real options in capital budgeting Types of real options in business investment decisions Valuation of real options Application of real option analysis to business investment decisions Post-audit process</p> | 1.5 Scott Larson | Premium | ✓ | | |
| 28822/33282 | COSO: Internal Control Over Sustainability Reporting | Auditing | <p>Bob Herz, Jeff Thomsen and Shari Littan, contributing authors to the COSO framework titled: Achieving Effective Internal Control over Sustainability Reporting: Building Trust and Confidence through the COSO Internal Control- Integrated Framework will join Tim Gearty in this timely event to discuss this newly released framework. Hear from this expert panel on the call to action for this framework and the rationale behind what has been included in the guidance.</p> | 2 Shari Littan, Bob Herz, Timothy F. Gearty, Jeff Thomson | Premium | ✓ | | |
| 28823/33283 | Introduction to Preparing New York Income Tax Returns for Businesses | Taxes | <p>This course will be an overview of:</p> <p>The New York economy and income tax structure Calculating New York taxable income using federal income and applicable state adjustments The New York State apportionment factor How to accurately prepare New York tax forms for both corporate and pass-through entities The New York pass-through entity tax election How to use New York State tax instructions to accurately prepare a business tax return The filing requirements for different entities and which forms to use when filing a business income tax return in New York</p> | 3 Heather Luttrell | Foundation | ✓ | ✓ | ✓ |
| 28844/33304 | Excel Metrics: Best Practices | Computer Software & Applications | <p>This course will be an overview of:</p> <p>Questions to consider when determining the right metric to utilize Baseball How metrics once considered the best way to assess hitters have given way to a variety of new metrics Finance How research has given rise to metrics such as the Beneish M-Score and Altman Z-Score and what they reveal about historical information for select companies Education How to leverage the Analysis ToolPak to establish relationships between variables in a data set.</p> | 1 Mike Brown | Foundation | ✓ | ✓ | ✓ |
| 28845/33305 | Examining the New Lease Accounting Standard | Accounting | <p>This course will be an overview of:</p> <p>Topic 842, lease accounting and financial reporting Accounting for lease modifications and concessions Other important considerations for applying the new lease accounting standard</p> | 2 Jennifer Louis | Premium | ✓ | | |

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| 28846/33346 | Accounting Firm's System of Quality Control, Part 2 | Business Management and Organization | <p>This course will be an overview of:</p> <p>Application of Statement on Quality Management Standards (SQMS) No. 1 How firms can implement elements of Statement on Quality Management Standards (SQMS) No. 1 to improve audit quality Guidance available for next steps and timeline for implementation of new standards</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 28847/33380 | Planning for a Smooth Audit: How to Work With Your Auditors | Auditing | <p>This course will be an overview of:</p> <p>The client-external auditor relationship The general stages of the external audit Tools and techniques corporations can use throughout the external audit process</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28848/33381 | Leveraging Social Media for Firm Success | Communications & Marketing | <p>This course will be an overview of:</p> <p>How social media began, and its evolution to the present day The duties of a social media manager and how they cultivate a brand Social media practices used to recruit and retain prospective employees and target customers to improve operations Social media practices used to maintain relationships with other firms and clients, and improve profits</p> | 1 Ryan Bakke | Foundation | | | |
| 28890/33453 | Intro to International: BEAT | Taxes | <p>This course will be an overview of:</p> <p>Background and Policy Methodology and Computations Filing Requirements</p> | 1 Tara Fisher | Foundation | ✓ | ✓ | ✓ |
| 28910/33473 | Adaptive and Transformative Leadership | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Research and best practices in adaptive and transformational leadership Leadership competencies for future success Organizational competencies for future success</p> | 1 Mike Brown | Foundation | ✓ | ✓ | ✓ |

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| 28930/33493 | 2023 Uniform Guidance Update | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>2023 Compliance Supplement Alternative engagements for SVOG, CSLFRF and PRF</p> | 1 Melisa Galasso | Premium | ✓ | | |
| 28931/33494 | Ethical and Independence Considerations in Yellow Book Engagements | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Applicability of government auditing standards Ethical principles that lay the foundation for Yellow Book engagements Independence rules and documentation requirements</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 28932/33495 | Fundamentals of State and Local Taxation | Taxes | <p>This course will be an overview of:</p> <p>The basics of state and local taxation and common types of state and local taxes State nexus requirements and factor presence in nexus The basics of the voluntary disclosure agreement offered by most states State apportionment, including apportionment factors and apportionment methods Federal and state tax differences for income tax purposes State filing requirements for pass-through entities including pass-through entity tax elections. Evolving state and local tax law</p> | 2 Janelle Wilson | Foundation | ✓ | ✓ | ✓ |
| 28994/33557 | Ethics and professional conduct for CPAs in Florida (approval 0020313) | Regulatory Ethics | <p>This course will be an overview of:</p> <p>This course has been approved to meet the Ethics requirement in the state of Florida. It is in an organizations best interest to demonstrate a public commitment to integrity and ethical decision making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. This course also covers the AICPA Code of Professional Conduct and specific requirements for CPAs licensed in the state of Florida. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See not only how unethical behavior can</p> | 4 Timothy F. Gearty | Premium | ✓ | | |
| 29013/33576 | Lessons Learned Working from Home | Personnel/Human Resources | <p>This course will be an overview of:</p> <p>Organizing your workspace at home Dealing with distractions Coping with living at work Motivating yourself to be productive Dealing with your loneliness</p> | 1 Michael Brown | Foundation | ✓ | ✓ | ✓ |

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| 29051/33623 | Cost Management: Material Costs and Labor costs | Finance | <p>This course will be an overview of:</p> <p>Basic material and labor cost management concepts and trends Internal controls pertaining to material and labor costs Steps to account for material and labor costs Key characteristics unique to material and labor costs</p> | 2.5 Scott Larson | Premium | ✓ |
| 29134/33719 | Cyber Trends 2024 | Information Technology | <p>This course will be an overview of:</p> <p>Cyber trends Recent cyber breaches and cases Methods used by cyber criminals Actions to improve your cyber hygiene Actions to reduce your organization and clients cyber risk</p> | 2.5 Bethmara Kessler | Premium | |
| 29136/33721 | Building Your Business in the Cloud | Information Technology | <p>This course will be an overview of:</p> <p>Cloud computing concepts, including storage and software as a service Data protection strategies Cloud computing advantages and disadvantages with a focus on storage and software as a service Using cloud computing and cloud storage in the context of an accounting or financial firm</p> | 2 Bethmara Kessler | Premium | ✓ |
| 29169/33767 | Pass-through Entity Tax Update Q3 2023 | Taxes | <p>This course will be an overview of:</p> <p>Legislative changes impacting pass-through entities Tax rulings and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) Compliance issues and other considerations related to pass-through entities</p> | 2 Stan Pollock | Premium | ✓ |
| 29191/33795 | Accounting and Auditing Update Q3 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission. Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.</p> | 2 Timothy F. Gearty | Premium | ✓ |

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| 29192/33796 | SEC Quarterly Update Q3 2023 | Accounting | <p>This course will be an overview of:</p> <p>Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements. How the SEC Division of Enforcement has addressed certain alleged violations of securities laws. Miscellaneous SEC matters. Certain PCAOB topics related to audit quality and advice to auditors and the companies that they audit.</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 29193/33797 | Financial Reporting Challenges Q3 2023 | Accounting | <p>This course will be an overview of:</p> <p>Global and national economic issues and their impact on financial reporting New accounting pronouncements that may have a major affect on your business and Crypto asset issues SEC actions PCAOB inspection observations</p> | 2 Timothy F. Gearty | Premium | ✓ | | |
| 29194/33798 | Use of Specialists and Auditing Estimates | Auditing | <p>This course will be an overview of:</p> <p>The audit procedures required when using a specialist The audit procedures required when auditing an estimate</p> | 2 Melisa Galasso | Foundation | ✓ | ✓ | ✓ |
| 29195/33799 | Preparing for Current Expected Credit Losses (CECL) Model | Accounting | <p>This course will be an overview of:</p> <p>The events and background that led to the changes in credit loss reporting Institutions affected and when they need to adopt the standard Main provisions of the current expected credit loss (CECL) standard and amendments Methods used to implement the standard and guidance on how to apply them</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29248/33874 | Understanding the Tax Implications of the Legal Marijuana Industry | Taxes | <p>This course will be an overview of:</p> <p>The state of the legal marijuana industry in the United States The dichotomy between federal and state law, including relevant case law as it relates to taxation of this industry Considerations a CPA must weigh in deciding whether or not to provide services to this industry Guidance issued from state boards of accountancy with respect to legal marijuana</p> | 1.5 Timothy F. Gearty | Premium | ✓ | | |

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| 29272/33904 | AICPA Valuation and Consulting Standards | Accounting | <p>This course will be an overview of:</p> <p>Statement on Standards for Consulting Services (SSCS) No. 1 to include the consulting process and consulting services for attest clients</p> <p>Use of professional judgment under SSCS No. 1</p> <p>Introduction and scope of Statement on Standards for Valuation Services (SSVS) No. 1, including exceptions to SSVS No. 1</p> <p>Types of engagements to estimate value</p> <p>Engagement development, valuation reports, valuation engagements, calculation engagement report, and other sections of SSVS No. 1</p> <p>Introduction and scope of Statement on Standards for</p> | 2 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 29273/33914 | Opening a New Chapter: Fresh-Start Accounting | Accounting | <p>This course will be an overview of:</p> <p>Business qualification for fresh-start accounting (ASC 852)</p> <p>Presentation of financial information when using fresh-start accounting (ASC 852)</p> <p>Disclosures required by fresh-start accounting (ASC 852)</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29276/33919 | Business Restructuring Part 1 | Accounting | <p>This course will be an overview of:</p> <p>Understanding the definition of a business and when a set of activities may be either a business or may be assets</p> <p>When to test assets for impairment losses and how to measure and recognize an impairment loss for the different forms of assets held by an entity</p> <p>Accounting and financial reporting for different forms of exit and disposal cost obligations and activities</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29277/33920 | GAAS Update 2023 | Auditing | <p>This course will be an overview of:</p> <p>Auditing Accounting Estimates</p> <p>Risk Assessment</p> <p>Quality Management</p> <p>NOCLAR</p> <p>Compliance Audits</p> <p>Group Audits</p> | 2 Melisa Galasso | Premium | ✓ | | |
| 29286/33942 | Advanced Derivative and Hedge Accounting Concepts | Accounting | <p>This course will be an overview of:</p> <p>Advanced guidance related to some of the more complex derivative and hedge accounting issues</p> <p>Examples to illustrate important concepts and practical application</p> | 3 Jennifer Louis | Foundation | | | |

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| 29297/33979 | Managing Professional Liability Risk in Nonattest Services | Auditing | <p>This course will be an overview of:</p> <p>Differentiations between attest and non-attest services The Code of Professional Conduct and other professional requirements relevant to non-attest services Best practices for engaging, performing, documenting, and communicating the results of non-attest engagements Requirements specific to SSARS Section 70 related to non-attest engagements to prepare financial statements</p> | 3 Jennifer Louis | Foundation | | | |
| 29300/33982 | Data Privacy Regulations and Risk Assessment Frameworks | Information Technology | <p>This course will be an overview of:</p> <p>The impact of technology on privacy Data privacy and data security Privacy laws and data protection compliance Privacy risk assessment frameworks</p> | 2 Jacob Shortt | Foundation | ✓ | ✓ | ✓ |
| 29311/34013 | IDEA for Excel Users: Creating Reports | Computer Software & Applications | <p>This introductory course is based on CaseWare IDEA. The course will be an overview of:</p> <p>The definition, benefits, and basic use case scenarios of IDEA The IDEA interface Importing data into IDEA and an introduction to basic IDEA functionality Creating reports in IDEA</p> | 2.5 Holly Hawk | Premium | ✓ | | |
| 29312/34014 | Business Restructuring Part 2 | Accounting | <p>This course will be an overview of:</p> <p>Some of the concepts discussed in Business Restructuring: Part 1, including a discussion of contract termination costs in an exit and disposal activity The guidance for accounting and reporting a discontinued operation of an entity How and when an entity shall deconsolidate a subsidiary or a variable interest entity</p> | 2 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29313/34015 | Excel: Solve Hard Problems in Corporate Finance | Finance | <p>This course will be an overview of:</p> <p>Using sample work order data, examine different ways to identify specific transactions, how to manipulate text fields, and how to use conditional highlighting to flag selected information. Using sample insurance policy information, review the benefits provided by using Table functionality in Excel, how to utilize UNIQUE to identify unique items within a list, sorting tools in the Table along with the SORT function, and leveraging SUMIFS to selectively summarize information within a larger set of data. Using baseball statistics as an example, look at how to identify performance for a team. Use XLOOKUP to pull data</p> | 1 Michael Brown | Foundation | | | |

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| 29339/34053 | Disclosure and Sustainability Reporting: An SEC Overview | Accounting | <p>This course will be an overview of:</p> <p>Critical SEC rules governing Fair Disclosure SEC rules governing non-GAAP financial measures Sustainability reporting Environmental, social, and corporate governance initiatives</p> | 1.5 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29340/34054 | Fraud Investigation, Part 1 | Auditing | <p>This course will be an overview of:</p> <p>The existence of fraud and the circumstances that support the need for investigations The elements of fraud investigation and inquiry Fraud investigation approaches, methods, and techniques The importance of physical and electronic evidence used in fraud investigations Potential vulnerabilities and risk factors of fraud investigation</p> | 1 Timothy F. Gearty | Foundation | ✓ | ✓ | ✓ |
| 29361/34075 | State Tax Highlights Q3 2023 | Taxes | <p>This course will be an overview of:</p> <p>Recent and proposed federal tax laws State conformity Significant trends in multistate tax concepts (nexus, sourcing, etc.) Quarterly changes to state tax law State tax impacts of significant court cases</p> | 2 Timothy F. Gearty | Premium | | | |
| 29368/34084 | Understanding the Newly Released IFRS Sustainability Disclosure Standards | Accounting | | 2 Jeff Thomson, Bob Herz, Timothy F. Gearty | Premium | | | |
| 29390/34108 | Filing Form 709: How to Report Federal Gift Tax | Taxes | <p>This course will be an overview of:</p> <p>Gift tax basics, including transfers and individuals subject to the gift tax Specific gift tax exclusions, including the medical and educational exclusions Valuation of gifts for tax purposes, with special note of carryover basis Form 709 to report and calculate the gift tax Gift tax planning strategies</p> | 1.5 Julie McGinty | Foundation | | | |

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| 29392/34110 | Single Audit Quality: Focus on Risk Assessment, Evaluating Results, and Reporting | Auditing (Governmental) | <p>This course will be an overview of:</p> <p>Major players and relevant guidance AU-C 935, Compliance Audit Single Audit applicability Major program determination Internal control and compliance responsibilities Yellow Book and Single Audit reporting requirements</p> | 2.5 Jennifer Louis | Foundation | ✓ | ✓ | ✓ |
| 29616/34341 | Individual Alternative Minimum Tax: What Every Practitioner Needs to Know | Taxes | <p>This course will be an overview of:</p> <p>The history of the alternative minimum tax (AMT) in modern taxation The reasoning behind the AMT and its justification The impacts of the most current law changes and rules for AMT Which adjustments are made to regular income to determine alternative minimum taxable income (AMTI) How AMTI is used to calculate AMT</p> | 2 Heather Luttrell | Foundation | | | |
| 29617/34342 | Generation-skipping transfer (GST) tax | Taxes | <p>This course will be an overview of:</p> <p>The generation-skipping transfer tax</p> | 1 Timothy F. Gearty | Foundation | | | |