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Becker Prime

As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
1	Accounting	Accounting for Variable Interest Entities	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
2	Accounting	2023 Accounting Update	4.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Recent guidance issued by the FASB for accounting and reporting. * Common accounting and financial reporting issues for the fair presentation of financial statements. 	12/31/23	QAS Self-Study
3	Accounting	2023 Auditing and Accounting Update	9.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
4	Accounting	2023 SEC Update	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Certain Proposed, Amended, and Final Rules as issued by the SEC * 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 * Highlights from the SEC/PCAOB/AICPA Annual Conference 	12/31/23	QAS Self-Study



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5	Accounting	Accounting and Auditing for Going Concern	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
6	Accounting	Accounting and Auditing Update - Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
7	Accounting	Accounting and Auditing Update - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	04/30/24	QAS Self-Study
8	Accounting	Accounting and Auditing Update - Q4 2021	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. * Changes within the SEC, including new and proposed accounting and 	10/31/23	QAS Self-Study
9	Accounting	Accounting and Auditing Update - Q4 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. * Changes within the SEC and PCAOB, including new and proposed 	10/31/23	QAS Self-Study



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10	Accounting	Accounting and Auditing Update Q3 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	07/31/24	QAS Self-Study
11	Accounting	Accounting Changes and Error Corrections (ASC 250)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The definition of and scope of various types of accounting changes. * Economic motives, justification, and evaluation of changing accounting methods. * The primary considerations for error corrections. * Illustrated examples of how to apply FASB ASC 250—Accounting Changes and Error Corrections. 	01/31/24	QAS Self-Study



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12	Accounting	Accounting for Convertible Debt Instruments and Contracts in an Entity's Own Equity	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	11/30/23	QAS Self-Study
13	Accounting	Accounting for debt modifications	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
14	Accounting	Accounting for Derivative Financial Instruments and Hedging Activities (ASC 815)	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * How to account for hedging and derivatives activities and ensure compliance with related accounting standards 	12/31/23	QAS Self-Study
15	Accounting	Accounting for Income Taxes (ASC 740): Overview and Special Issues	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
16	Accounting	Accounting for Stock Options and Other Stock-Based Compensation (ASC 718)	1.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * Define the capitalization and income tax rules outlined in ASC 718 * Define the impact of ASC 718 on nonpublic companies * Name the required disclosures under ASC 718 	11/30/23	QAS Self-Study
17	Accounting	Accounting for Stock-Based Compensation	3.5	<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 	05/31/24	Qas Self-Study



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18	Accounting	Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Bankruptcy law * The bankruptcy process * Issues and implications of Chapter 11 bankruptcies 	01/31/24	QAS Self-Study
19	Accounting	Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Bankruptcy law * The bankruptcy process * Issues and implications of Chapter 11 bankruptcies * Financial reporting examples 	02/29/24	QAS Self-Study
20	Accounting	AICPA Valuation and Consulting Standards	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Statement on Standards for Consulting Services (SSCS) No. 1 to include the consulting process and consulting services for attest clients * Use of professional judgment under SSCS No. 1 * Introduction and scope of Statement on Standards for Valuation Services (SSVS) No. 1, including exceptions to SSVS No. 1 * Types of engagements to estimate value * Engagement development, valuation reports, valuation engagements, 	08/30/24	QAS Self-Study



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21	Accounting	Asset Retirement and Environmental Obligations (ASC 410)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The accounting standards applicable to the recognition and measurement of an asset retirement obligation * The terminology relevant to asset retirement obligations * The methods used to calculate asset retirement obligation liabilities * The guidelines and standards applicable to the presentation and disclosure of asset retirement obligations 	02/28/24	QAS Self-Study
22	Accounting	ASU's Effective for 2022 Year Ends	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * ASUs effective for 2022 year-ends * Public and private company standards effective 	02/29/24	QAS Self-Study
23	Accounting	ASU's Issued in 2022	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * ASUs issued in 2022 by the FASB 	02/29/24	QAS Self-Study
24	Accounting	Business Combinations and Consolidations, Part 1 (ASC 805 & 810)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * When it is appropriate to use consolidated statements * How to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments 	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
25	Accounting	Business Combinations and Consolidations, Part 2 (ASC 805 & 810)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * When to use consolidated statements * How to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments 	10/31/23	QAS Self-Study
26	Accounting	Business Restructuring Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Understanding the definition of a business and when a set of activities may be either a business or may be assets * 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 * Accounting and financial reporting for different forms of exit and disposal cost obligations and activities 	08/31/24	QAS Self-Study
27	Accounting	Business Restructuring Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
28	Accounting	Carve-Out Financial Statements, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The accounting requirements related to carve-out entity financial statements * Items to consider in the preparation of carve-out entity financial 	01/31/24	QAS Self-Study
29	Accounting	Common disclosures for nonpublic entities	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
30	Accounting	Construction Industry - Advanced Topics	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Accounting for and reporting investments in construction joint ventures * The financial statement presentation of joint ventures including the balance sheet and required disclosures 	10/31/23	QAS Self-Study



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31	Accounting	Coronavirus (COVID-19) impact – What every accountant should know	2.0	This course will be an overview of: <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study
32	Accounting	Debt - Accounting and Financial Reporting Risks	3.5	This course will be an overview of:	03/31/24	QAS Self-Study
33	Accounting	Disclosure and Sustainability Reporting: An SEC Overview	1.5	This course will be an overview of: <ul style="list-style-type: none"> * Critical SEC rules governing Fair Disclosure * SEC rules governing non-GAAP financial measures * Sustainability reporting * Environmental, social, and corporate governance initiatives 	08/31/24	QAS Self-Study
34	Accounting	Earnings Per Share (ASC 260)	3.0	This course will be an overview of: <ul style="list-style-type: none"> * The presentation and disclosures of EPS and their interpretation in financial statements. * How and when to compute EPS for financial statements. * Examples and interpretations of EPS disclosures from companies. 	02/28/24	QAS Self-Study
35	Accounting	Evaluating the Quality of Earnings	1.0	This course will be an overview of: <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
36	Accounting	Examining the New Lease Accounting Standard	2.0	This course will be an overview of: <ul style="list-style-type: none"> * Topic 842, lease accounting and financial reporting * Accounting for lease modifications and concessions * Other important considerations for transitioning to the new lease accounting standard 	11/30/23	QAS Self-Study
37	Accounting	Examining the New Lease Accounting Standard	2.0	This course will be an overview of: <ul style="list-style-type: none"> * Topic 842, lease accounting and financial reporting * Accounting for lease modifications and concessions * Other important considerations for applying the new lease accounting standard 	08/31/24	QAS Self-Study



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38	Accounting	FASB's Disclosure Framework Project	2.0	This course will be an overview of: * 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.	11/30/23	QAS Self-Study
39	Accounting	Financial Instruments Derivatives and Hedging	1.5	This course will be an overview of: * Background on why ASU was issued * Changes to presentation and disclosure * Simplifications permitted by the new standard	03/31/24	QAS Self-Study
40	Accounting	Financial Instruments — Recognition and Measurement	1.0	This course will be an overview of: * 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	10/31/23	QAS Self-Study
41	Accounting	Financial Instruments: Credit Losses (ASC 326)	1.5	This course will be an overview of: * 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	01/31/24	QAS Self-Study



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42	Accounting	Financial Reporting Challenges - Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	01/31/24	QAS Self-Study
43	Accounting	Financial Reporting Challenges - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
44	Accounting	Financial Reporting Challenges 2022 - Q4	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study



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45	Accounting	Financial Reporting Challenges Q3 2023	2.0	This course will be an overview of: * 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	07/31/24	QAS Self-Study
46	Accounting	Impairment of Long-Lived Assets	2.0	This course will be an overview of: * 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	03/31/24	QAS Self-Study
47	Accounting	Impairment of Tangibles, Intangibles and Goodwill	2.0	This course will be an overview of: * The assets subject to impairment testing * How to calculate the impairment of fixed assets with both definite and indefinite lives * How to calculate the impairment of intangible assets other than goodwill	11/30/23	QAS Self-Study
48	Accounting	Introduction to Bookkeeping	2.0	This course will be an overview of: * 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 company's unique needs	10/31/23	QAS Self-Study
49	Accounting	Introduction to Derivatives and Hedge Accounting	3.0	This course will be an overview of: * Introductory accounting guidance related to derivatives and hedge accounting, with an emphasis on nonpublic entities. * Examples to illustrate important concepts and practical application.	06/30/24	QAS Self-Study
50	Accounting	Introduction to Derivatives and Hedge Accounting	3.5	This course will be an overview of: * Introductory accounting guidance related to derivatives and hedge accounting, with an emphasis on nonpublic entities * Examples to illustrate important concepts and practical application	06/30/24	QAS Self-Study



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51	Accounting	Introduction to Financial Reporting Quality	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * An introduction to financial reporting quality * Variations in reporting quality * Quality indicators and financial statement comparisons * Earnings quality and stock valuation 	11/30/23	QAS Self-Study
52	Accounting	Lease Accounting: Mastering the Requirements	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * FASB's 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 	12/31/23	QAS Self-Study
53	Accounting	Lease Accounting: Mastering the Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * FASB's 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 	06/30/24	QAS Self-Study
54	Accounting	Liquidation Basis of Accounting (ASC 205-30)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * ASU 2013-07, Presentation of Financial Statements (Topic 205) * The liquidation basis of accounting * Going concern * Liquidity challenges, going concern, substantial doubt, economic and industry risk factors, and other issues facing corporate America today * The historical forces that foreshadowed the current actions and the <u>updated guidance</u> 	01/31/24	QAS Self-Study
55	Accounting	Managing the Company's Cash and Credit	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 management's efficiency in managing company resources * <u>Best practices related to cash collections and cash management</u> 	03/31/24	QAS Self-Study
56	Accounting	Meeting SEC disclosure requirements: Management's Discussion & Analysis of financial condition and results of operations, part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Compliance with Securities and Exchange Commission ("SEC") regulations and guidelines is critical and applies to the Management's Discussion & Analysis section of an entity's annual financial report. * We will discuss current MD&A compliance and receive guidance that will 	10/31/23	QAS Self-Study



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57	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Compliance with Securities and Exchange Commission (SEC) regulations relating to the MD&A section of an entity's annual financial report * Guidelines applicable to the MD&A section of an entity's annual financial report 	11/30/23	QAS Self-Study
58	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Compliance with SEC regulations and guidelines as it applies to the MD&A section of an entity's annual financial report * Current MD&A compliance and guidance that will clarify many of the complex issues related to preparing MD&A disclosures 	11/30/23	QAS Self-Study
59	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 3	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Compliance with SEC regulations and guidelines, which is critical and applies to the MD&A section of an entity's interim period and annual financial reports * Current MD&A compliance and review guidance that will clarify many of the complex issues related to preparing MD&A disclosures 	11/30/23	QAS Self-Study



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60	Accounting	Mergers and Acquisitions Due Diligence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
61	Accounting	Not-For-Profit Accounting and Auditing Update - 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * New nonprofit accounting standards * Yellow Book independence * COVID-related accounting * Gifts-in-kind 	11/30/23	QAS Self-Study
62	Accounting	Opening a New Chapter: Fresh-Start Accounting	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Business qualification for fresh-start accounting (ASC 852) * Presentation of financial information when using fresh-start accounting (ASC 852) * Disclosures required by fresh-start accounting (ASC 852) 	08/31/24	QAS Self-Study
63	Accounting	Other Comprehensive Basis of Accounting (OCBOA)	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study



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64	Accounting	Pension Accounting and Reporting Requirements	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The accounting and reporting of pension and other postretirement benefits 	05/31/24	Qas Self-Study
65	Accounting	Preparing for Current Expected Credit Losses (CECL) Model	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
66	Accounting	Private Company Council: Impact on Financial Reporting	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * PCC ASUs issued * PCC ASUs proposed 	03/31/24	QAS Self-Study



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67	Accounting	Revenue Recognition - Clarifications to the Standard (ASC 606)	2.0	This course provides a review of the revenue recognition standard jointly issued by the FASB and IASB. It then covers in greater detail the accounting standards updates released since the issuance of the converged standard which provide clarification on the new guidance.	03/31/24	QAS Self-Study
68	Accounting	Revenue Recognition – Disclosures	2.0	This course will be an overview of: * Disclosures for public companies required under Topic 606 * Disclosure requirements for nonpublic business entities	01/31/24	QAS Self-Study
69	Accounting	Revenue Recognition: ASC 606 Analysis for the Technology Industry	1.0	Revenue recognition is one of the most important reporting areas faced by accountants and standard setters. 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.	01/31/24	QAS Self-Study
70	Accounting	Revenue Recognition: Mastering the Fundamentals	2.0	This course will be an overview of: * 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	11/30/23	QAS Self-Study
71	Accounting	SEC Comfort Letters	2.0	This course will be an overview of: * The purpose of comfort letters in the underwriting process. * The information that is typically included in a comfort letter. * 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.	01/31/24	QAS Self-Study
72	Accounting	SEC Initial Public Offering Requirements	2.0	This course will be an overview of: * 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	01/31/24	QAS Self-Study
73	Accounting	SEC Quarterly Update - Q1 2023	2.0	This course will be an overview of: * 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.	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
74	Accounting	SEC Quarterly Update - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
75	Accounting	SEC Quarterly Update - Q4 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	10/31/23	QAS Self-Study
76	Accounting	SEC Quarterly Update Q3 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
77	Accounting	SEC Reporting Requirements, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
78	Accounting	SEC Reporting Requirements, Part 2	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The auditor's role in the process of SEC reporting. * The statutory sources of the auditor's obligations in the SEC reporting process including the Securities Act of 1933, the Securities Exchange Act of 	12/31/23	QAS Self-Study



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79	Accounting	SEC Reporting Requirements, Part 3	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The various roles inherent in corporate governance. * Various concepts related to the auditor's 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. 	12/31/23	QAS Self-Study
80	Accounting	Segment Reporting (ASC 280)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The accounting standards applicable to identification and disclosure of reportable segments * The terminology relevant to segment reporting * The implementation issues related to reportable segments 	12/31/23	QAS Self-Study
81	Accounting	Standard Costing	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Description and application of standard costing. * Calculation and analysis of cost variances. * Current trends and management considerations related to standard costing. * Examples of standard costing. 	11/30/23	QAS Self-Study
82	Accounting	Top Accounting, Financial Reporting, Operational and Compliance Challenges for Nonprofits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
83	Accounting	Transparency and Accuracy Through Fair Value Measurements (ASC 820)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * What different definitions and guidance in the measurement of fair value contribute to added complexity in generally accepted accounting principles (GAAP) * How practical insight into fair value measurements can help bring 	02/29/24	QAS Self-Study



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84	Accounting	What is Integrated Reporting?	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The rationale for the move to IR * IR implementation * Creating a corporate report using the IR format * The role of technology in IR 	02/29/24	QAS Self-Study
85	Accounting (Governmental)	Annual GASB Update 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 GASB's current projects and exposure drafts including revenue and expense recognition and the financial reporting model 	06/30/24	QAS Self-Study
86	Accounting (Governmental)	Federal Government Contracting: An Introduction	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	02/29/24	QAS Self-Study
87	Accounting (Governmental)	GASB 84: Fiduciary Activities	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * GASB 84 * Decision making process for identifying fiduciary activities * Financial reporting 	10/31/23	QAS Self-Study
88	Accounting (Governmental)	GASB 94 – Public Private and Public-Public Partnerships and Availability Payment Arrangements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Financial reporting guidelines for PPP and APA 	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
89	Accounting (Governmental)	GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0	This course will be an overview of: * GASB 96 * SBITAs	10/31/23	QAS Self-Study
90	Accounting (Governmental)	GASB Disclosure Framework Issued	1.0	This course will be an overview of: * Impact of new conceptual framework on disclosures	02/29/24	QAS Self-Study
91	Accounting (Governmental)	GASB Other Postemployment Benefits (OPEB)	2.0	This course will cover the following: * 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	03/31/24	QAS Self-Study
92	Accounting (Governmental)	Introduction to Government/Fund Accounting	4.0	This course will be an overview of: * Government accounting and financial reporting reports * Government fund accounting * State and local government consolidated financial statements * Analyzing government financial statements	10/31/23	QAS Self-Study
93	Accounting (Governmental)	Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets	1.0	This course will be an overview of: * 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. * The new standard does not change recognition or measurement. GIKs will still be presented at fair value.	03/31/24	QAS Self-Study
94	Accounting (Governmental)	New Accounting Guidance on Not-for-Profit Revenue Recognition	2.0	This course will be an overview of: * Introduction to Topic 606 * ASU 2018-08	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
95	Accounting (Governmental)	Proposed Changes to the GASB Financial Reporting Model	1.0	This course will be an overview of: <ul style="list-style-type: none">* GASB's Exposure Draft of the Financial Reporting Model* Proposed changes to the conceptual framework for recognition	10/31/23	QAS Self-Study
96	Accounting (Governmental)	What's Going On at the Not-For-Profit Advisory Committee 2024	1.0	This course will be an overview of: <ul style="list-style-type: none">* The Not-for-Profit Advisory Committee (NAC)* Meeting discussions* Feedback provided to FASB	07/31/24	QAS Self-Study



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97	Auditing	2022 GAAS Update	2.0	This course will be an overview of: <ul style="list-style-type: none">* Audit evidence* Auditing accounting estimates* Risk assessment* Quality management* NOCLAR	11/30/23	QAS Self-Study



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98	Auditing	2023 Audit Update	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none">* 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.	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
99	Auditing	2023 Fraud Update	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Fraud facts, trends, and cases * Reducing the fraudster's 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 	11/30/23	QAS Self-Study
100	Auditing	AICPA Control Risk Assessment Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Common deficiencies in internal control risk assessment * Procedures for internal control assessment * Components of internal controls * Testing operating effectiveness of internal controls 	03/31/24	QAS Self-Study
101	Auditing	AICPA Documentation Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Common Deficiencies 	10/31/23	QAS Self-Study
102	Auditing	AICPA Risk Assessment Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Definitions * Risk Assessment Procedures * Five Components of Internal Control * Documentation Requirements 	12/31/23	QAS Self-Study



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103	Auditing	Annual Update for Employee Benefit Plans	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	01/31/24	QAS Self-Study
104	Auditing	Asset Misappropriation Schemes	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Who is misappropriating assets * Why and how they're doing it * How to protect individuals, companies, and clients 	06/30/24	QAS Self-Study
105	Auditing	Asset Misappropriation Schemes	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The different types of asset misappropriation schemes * The profile of individuals who commit asset misappropriation fraud * The prevention and detection of asset misappropriation schemes 	06/30/24	QAS Self-Study
106	Auditing	Audit Opinions: Understanding the Fundamentals from Standards to Reports	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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: * Conduct audits in accordance with generally accepted auditing standards 	01/31/24	QAS Self-Study
107	Auditing	Auditing Employee Benefit Plans, Part 1	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
108	Auditing	Auditing Employee Benefit Plans, Part 2	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 plan's qualified status * The financial statement preparation and reporting process, including common financial statement mistakes 	02/29/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
109	Auditing	Auditing Prepaid Expenses	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study
110	Auditing	Auditing Typical Investments	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
111	Auditing	Common Issues in Auditing Student Financial Assistance	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Single audit procedures to test compliance * Student financial aid 	12/31/23	QAS Self-Study
112	Auditing	Compilations and Reviews: Avoiding Peer Review Deficiencies	4.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Significant requirements related to preparation, compilation, and review engagements * General ethical and quality control considerations * When each type of SSARSs engagement applies * Required procedures for each type of engagement * Special purpose framework considerations * Reporting and other required communication considerations * Minimum documentation requirements 	07/31/24	QAS Self-Study



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113	Auditing	COSO Internal Control Framework	2.5	<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>	07/31/24	QAS Self-Study
114	Auditing	COSO: Internal Control Over Sustainability Reporting	2.0	<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>	06/30/24	QAS Self-Study
115	Auditing	COSO: Internal Control Over Sustainability Reporting	2.0	<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</p>	06/30/24	QAS Self-Study



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116	Auditing	Employee Benefits, Part 2—Defined Contribution Plans	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
117	Auditing	Employee Benefits, Part 3 - Defined Benefit Pension Plans	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The operation, administration, reporting, and auditing of defined benefit plans * The key components of net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in 	12/31/23	QAS Self-Study
118	Auditing	Enhancing audit quality	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Overview of the Enhancing Audit Quality Initiative * Highlights of completed and in-process projects 	11/30/23	QAS Self-Study
119	Auditing	Evaluating Design and Implementation of Internal Controls on Audits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Responsibilities for evaluating the design and implementation of internal controls on a financial statement audit * Requirements for considering the impact of identified deficiencies on 	07/31/24	QAS Self-Study
120	Auditing	Evaluating Financial Statement Elements With Accounting Uncertainty	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Identifying financial statement areas containing recognition, measurement, presentation, or disclosure uncertainty. 	12/31/23	QAS Self-Study
121	Auditing	Fraud in Not-for-profits	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
122	Auditing	Fraud in the Construction Industry, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study



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123	Auditing	Fraud in the Construction Industry, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Various construction contract risks * Various construction fraud schemes * The relationship between procurement and construction fraud * Perpetrator tactics associated with contract bidding 	04/30/24	QAS Self-Study
124	Auditing	Fraud in the Construction Industry, Part 3	1.0	<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 	04/30/24	QAS Self-Study
125	Auditing	Fraud in the Construction Industry, Part 4	1.0	<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 	04/30/24	QAS Self-Study
126	Auditing	Fraud Investigation, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
127	Auditing	Fundamental IT Auditing Concepts	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study



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128	Auditing	GAAS Update 2023	2.0	This course will be an overview of: * Auditing Accounting Estimates * Risk Assessment * Quality Management * NOCLAR * Compliance Audits * Group Audits	08/31/24	QAS Self-Study
129	Auditing	Going concern uncertainty	3.0	This course will be an overview of: * U.S. GAAP Requirements * Auditor's Responsibilities * Audit Procedures * Audit Report * Impact of SAS No. 134 * SSARs Engagements * Other Important Matters	11/30/23	QAS Self-Study
130	Auditing	Group Audits (SAS 149)	1.0	This course will be an overview of: * SAS 149's impact on group audits * New terminology in AU-C 600 * Requirements when performing a group audit	07/31/24	QAS Self-Study
131	Auditing	How to Assess Internal Controls and Safeguard Assets	2.0	Internal control is a process designed to reasonably assure an organization's 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.	02/28/24	QAS Self-Study
132	Auditing	How to Properly Prepare Audit Documentation and Workpapers, Part 1	2.0	This course will be an overview of: * Audit documentation and procedures, including planning and supervision, internal control, and substantive testing * Generally accepted auditing standards (GAAS)	01/31/24	QAS Self-Study
133	Auditing	How to Properly Prepare Audit Documentation and Workpapers, Part 2	2.0	This course will be an overview of: * Audit documentation and procedures, including planning and supervision, internal control, and substantive testing * Generally accepted auditing standards (GAAS)	01/31/24	QAS Self-Study



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134	Auditing	How to Properly Review Audit Documentation and Workpapers, Part 1	2.0	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.	03/31/24	QAS Self-Study
135	Auditing	How to Properly Review Audit Documentation and Workpapers, Part 2	2.0	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.	03/31/24	QAS Self-Study
136	Auditing	Introduction to Audit Sampling	2.0	This course will be an overview of: <ul style="list-style-type: none"> * Sampling Terminology * Attribute verses Variable Sampling * Sample Size * Sample Selection * Common Findings 	03/31/24	QAS Self-Study
137	Auditing	Introduction to Employee Benefits, Part 1	2.5	This course will be an overview of: <ul style="list-style-type: none"> * The definition of different types of employee benefit plans * The effect of government regulations on employee benefit plans * The issue of internal control of a service organization relevant to an audit of an employee benefit plan * The audit requirements of employee benefit plans 	03/31/24	QAS Self-Study
138	Auditing	Leveraging Internal Control Frameworks for Success	2.0	This course will be an overview of: <ul style="list-style-type: none"> * COSO 2013 * Green Book * Benefits of Internal Control Frameworks 	11/30/23	QAS Self-Study
139	Auditing	Major Changes to the Attestation Standards	1.0	This course will be an overview of: <ul style="list-style-type: none"> * SSAE 19 * SSAE 20 * SSAE 21 * SSAE 22 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
140	Auditing	PCAOB Audit Standards, Part 1	2.0	This course will be an overview of: * PCAOB Auditing Standards (AS) 1101, 1105, 1201, 1215, 1220, and 1301	02/28/24	QAS Self-Study
141	Auditing	PCAOB Audit Standards, Part 2	2.0	This course will be an overview of: * 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.	02/28/24	QAS Self-Study
142	Auditing	PCAOB Audit Standards, Part 3	1.5	* Audit procedures for internal control over financial reporting * Audit procedures in response to risks—nature, timing, and extent * Audit procedures for specific aspects of the audit	02/28/24	QAS Self-Study
143	Auditing	PCAOB Audit Standards, Part 4	1.5	This course will be an overview of: * Auditing supplemental information accompanying audited financial statements * Evaluating audit results * Evaluating consistency of financial statements	02/28/24	QAS Self-Study
144	Auditing	Planning for a Smooth Audit: How to Work With Your Auditors	2.0	This course will be an overview of: * The client-external auditor relationship * The general stages of the external audit * Tools and techniques corporations can use throughout the external audit	07/31/24	QAS Self-Study
145	Auditing	Quality Management Standards	2.0	This course will be an overview of: * SQSM 1 * SQSM 2 * SAS 146 * SSARS 26	05/31/24	Qas Self-Study
146	Auditing	Root Cause Analysis, Part 1	2.0	This course will be an overview of: * 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.	01/31/24	QAS Self-Study



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147	Auditing	Root Cause Analysis, Part 2	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
148	Auditing	SAS 143: Auditing Estimates	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The changes to audit requirements for estimates as issued in SAS 143 	11/30/23	QAS Self-Study
149	Auditing	SSAE No. 19 - Agreed upon procedures engagements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The requirements of SSAE No. 19, Agreed-Upon Procedures Engagements. * Overcoming quality control challenges in agreed-upon procedures engagements. 	02/28/24	QAS Self-Study
150	Auditing	SSARS 21	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * General principles for engagements performed in accordance with SSARS * Objectives, requirements, and reporting for preparation engagements * Objectives, requirements, and reporting for compilation engagements * Objectives, requirements, and reporting for review engagements 	01/31/24	QAS Self-Study
151	Auditing	The Life Cycle of the Internal Audit	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 * Technology's impact on internal audits 	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
152	Auditing	The New Employee Benefit Plan (EBP) Auditor's Report	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The changes to the auditor's report for ERISA audits * New terminology for EBP audits * Changes to procedures as result of new standard 	11/30/23	QAS Self-Study
153	Auditing	Understanding and Applying SAS 142 - Audit Evidence	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/28/24	QAS Self-Study
154	Auditing	Upcoming Peer Review, Part 1	1.5	<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 firm's compliance with, a firm's system of quality control. 	01/31/24	QAS Self-Study
155	Auditing	Upcoming Peer Review, Part 2	1.5	<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 firm's compliance with a firm's 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 * Differences in engagement selection by the peer reviewer 	01/31/24	QAS Self-Study
156	Auditing	Use of Internal Auditors and Initial Audits	2.0	<p>This course will address two areas recently updated by the AICPA when performing audits.</p> <ul style="list-style-type: none"> * First we will look at how an auditor can use an internal auditor and what the requirements to use an internal auditor are. * We'll then switch gears to discuss the requirements under the Clarity 	10/31/23	QAS Self-Study
157	Auditing	Use of Specialists and Auditing Estimates	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The audit procedures required when using a specialist * The audit procedures required when auditing an estimate 	07/31/24	QAS Self-Study



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158	Auditing	What is Changing in Risk Assessment	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. We'll 	12/31/23	QAS Self-Study
159	Auditing (Governmental)	Yellow Book Examination Engagements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study
160	Auditing (Governmental)	2023 Uniform Guidance Update	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 2023 Compliance Supplement * Alternative engagements for SVOG, CSLFRF and PRF 	07/31/24	QAS Self-Study
161	Auditing (Governmental)	2023 Yellow Book Update	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
162	Auditing (Governmental)	Common audit deficiencies: Governmental audits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Common audit deficiencies for governmental entities * Common Yellow Book Deficiencies * Common Single Audit Deficiencies 	12/31/23	QAS Self-Study
163	Auditing (Governmental)	Enterprise Risk Management in the Federal Government - OMB Circular A-123	2.0	<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 	04/30/24	QAS Self-Study



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164	Auditing (Governmental)	Ethical and Independence Considerations in Yellow Book Engagements	2.0	This course will be an overview of: <ul style="list-style-type: none"> * Applicability of government auditing standards * Ethical principles that lay the foundation for Yellow Book engagements * Independence rules and documentation requirements 	08/31/24	QAS Self-Study
165	Auditing (Governmental)	Federal Government Contracting - Contract Fraud	1.5	This course will be an overview of: <ul style="list-style-type: none"> * Participants will gain a practical and relevant understanding of the potential for fraud in the federal government contracting environment. 	01/31/24	QAS Self-Study
166	Auditing (Governmental)	Federal Government Contracting - Unallowable Costs	2.5	This course will be an overview of: <ul style="list-style-type: none"> * Participants will gain a practical and relevant understanding of accounting for unallowable cost under federal government contracts. 	01/31/24	QAS Self-Study
167	Auditing (Governmental)	Fraud and Abuse in Nonprofit and Government Environments	2.0	This course will be an overview of: <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
168	Auditing (Governmental)	GAO Green Book - Government Internal Control Standards	3.0	This course will be an overview of: <ul style="list-style-type: none"> * "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, 	10/31/23	QAS Self-Study
169	Auditing (Governmental)	Housing and Urban Development: An Auditing Introduction	3.0	This course will be an overview of: <ul style="list-style-type: none"> * The basics of HUD (Housing and Urban Development) and FHA (Federal Housing Administration) mortgage programs and the respective auditing requirements * Overview of HUD and FHA lending 	10/31/23	QAS Self-Study



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170	Auditing (Governmental)	Improper Payments: Legislation and Mitigation	2.0	This course will be an overview of: * This course will allow the participant to acquire a practical overview of improper payment legislation and guidance and the federal government's efforts to reduce and recover improper payments.	01/31/24	QAS Self-Study
171	Auditing (Governmental)	Introduction to Federal Grants	5.0	This course will be an overview of: * 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	11/30/23	QAS Self-Study
172	Auditing (Governmental)	Performance Audits Under Yellow Book	4.0	This course will be an overview of: * 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	10/31/23	QAS Self-Study
173	Auditing (Governmental)	Risk Management in the Public Sector	3.0	This course will be an overview of: * Introduction to enterprise risk management * The COSO ERM framework * Application techniques/implementing ERM * Use of ERM techniques in government	12/31/23	QAS Self-Study
174	Auditing (Governmental)	Single audit quality - Focus on designing and performing tests of control and compliance	3.0	This course will be an overview of: * The primary regulations and regulatory bodies * Relevance of AU-C 935, Compliance Audits to a Single Audit * Internal control and compliance auditor responsibilities * Allowable cost and allocable cost testing	01/31/24	QAS Self-Study
175	Auditing (Governmental)	Single Audit Quality – Focus on Risk Assessment, Evaluating Results, and Reporting	3.0	This course will be an overview of: * 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	10/31/23	QAS Self-Study



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176	Auditing (Governmental)	Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The primary regulations and regulatory bodies * Relevance of AU-C 935, Compliance Audits to a Single Audit * Internal control and compliance auditor responsibilities * Allowable cost and allocable cost testing * Subrecipient monitoring testing requirements * Sampling considerations * Single Audit reporting highlights * Audit documentation 	01/31/24	QAS Self-Study
177	Auditing (Governmental)	Single Audit Quality: Focus on Risk Assessment, Evaluating Results, and Reporting	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Major players and relevant guidance * AU-C 935, Compliance Audit * Single Audit applicability * Major program determination 	08/31/24	QAS Self-Study
178	Auditing (Governmental)	Writing Yellow Book and Single Audit Reports That Comply With Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	06/30/24	QAS Self-Study
179	Auditing (Governmental)	Yellow Book and Single Audit Update – 2023	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Scope and nature of Government Auditing Standards (Yellow Book), including general standards, independence, and competence. * Requirements for performing a financial statement audit and preparing 	02/29/24	QAS Self-Study
180	Auditing (Governmental)	Yellow Book Financial Audits and Attest Engagements (Updated for Government Auditing Standards 2018 Revision)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Generally Accepted Government Auditing Standards (GAGAS) provide a 	12/31/23	QAS Self-Study
181	Auditing (Governmental)	Yellow Book Independence & Quality Control	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 2018 Yellow Book Independence Rules * 2018 Yellow Book Quality Control Changes 	10/31/23	QAS Self-Study
182	Auditing (Governmental)	Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * GAO GAGAS * Audits of government programs * Implementation of audits by government entities * How auditors evaluate sufficient evidence and report the result 	12/31/23	QAS Self-Study



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183	Behavioral Ethics	Ethics: Integrity, a Foundation for Success	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
184	Behavioral Ethics	Expectations of Corporate Governance and Social Responsibility in Today's World	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Agency theory and the role of the artificial person in corporate governance * CSR and ESG applied to the execution of today's corporate governance * The role of organizational culture—vision, mission, values, and team member engagement—in CSR/ESG success * Measuring CSR/ESG success—the role of psychometrics * Recruiting, equipping, and incentivizing today's board of directors * Competing interests and inertia that impede achieving corporate governance ideals 	03/31/24	QAS Self-Study
185	Behavioral Ethics	VA Ethics 2023: Why do we do the things we do?	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	02/29/24	QAS Self-Study
186	Behavioral Ethics	Why we do the things we do for enrolled agents	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study
187	Business Management and Organization	Accounting Firm's System of Quality Control, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Guidance used to incorporate Statement on Quality Management Standards (SQMS) No. 1 	07/31/24	QAS Self-Study
188	Business Management and Organization	Accounting Firm's System of Quality Control, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study



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189	Business Management and Organization	Best Practices for Hybrid Work	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Background and terminology. * Compilation of mistakes made to date for return-to-work. * Essential considerations for management, office(s), policies, health of workplace. * Essential considerations for employees, psychological safety, sensitivity to personal home commitments, flexibility. * Essential considerations for work, agreements on work, deadlines, resources for a flexible work arrangement. * Best practices based on lessons learned. 	01/31/24	QAS Self-Study
190	Business Management and Organization	Client Management	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Building, developing, and sustaining positive client relationships throughout the life cycle of a client. * Understanding client needs, both the technical needs and the “soft” needs, as part of the client relationship. 	12/31/23	QAS Self-Study
191	Business Management and Organization	Consulting Skills: How to conduct a consulting engagement	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	03/31/24	QAS Self-Study
192	Business Management and Organization	Delegation in a small firm	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
193	Business Management and Organization	Seeking Millennials and Generation Z	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Characteristics of millennials and Generation Z * Common life experiences of millennials and Generation Z * Strategies for recruiting, hiring, and engaging millennials and Generation Z 	12/31/23	QAS Self-Study



The Association of Accountants and Financial Professionals in Business

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194	Business Management and Organization	Taking Your Firm to the Next Level	1.0	This course will be an overview of: <ul style="list-style-type: none"> * Elements of a strategic plan. * Assessing your firm's readiness to grow. * McKinsey's Three Growth Horizons. * Growth vs. scale. 	12/31/23	QAS Self-Study
195	Business Management and Organization	Trends in Change Management – 2023	2.0	This course will be an overview of: <ul style="list-style-type: none"> * What are trends, and how do they impact business and the workplace * Business trends, including sales, marketing, and customer service * Accounting trends 	01/31/24	QAS Self-Study
196	Communications & Marketing	Coaching employees for better results	1.5	This course will be an overview of: <ul style="list-style-type: none"> * The similarities and differences between coaching and mentoring * The benefits of coaching and mentoring * Coaching and mentoring approaches including diversity, equity, and inclusion * Effective strategies for coaching and mentoring employees 	10/31/23	QAS Self-Study
197	Communications & Marketing	Creating effective presentations	1.0	This course will be an overview of: <ul style="list-style-type: none"> * Introduction to presentation basics * Presentation methods * Presenting quantitative information * Best practices for presentations 	11/30/23	QAS Self-Study
198	Communications & Marketing	Developing a growth mindset	1.0	This course will be an overview of: <ul style="list-style-type: none"> * 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. 	02/28/24	QAS Self-Study



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199	Communications & Marketing	Email communications	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
200	Communications & Marketing	Executive Leadership Tools and Tactics, Part 1	2.0	<p>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.</p>	03/31/24	QAS Self-Study
201	Communications & Marketing	Executive Leadership Tools and Tactics, Part 2	1.5	<p>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.</p>	03/31/24	QAS Self-Study
202	Communications & Marketing	Get your emails and reports read	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	02/28/24	QAS Self-Study
203	Communications & Marketing	Getting new clients	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	10/31/23	QAS Self-Study



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204	Communications & Marketing	Job Interviewing Skills	2.0	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 résumé, answering the tough questions and writing an appropriate thank you letter.	12/31/23	QAS Self-Study
205	Communications & Marketing	Leadership—Team	2.0	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.	12/31/23	QAS Self-Study
206	Communications & Marketing	Negotiation Skills	1.5	This course will be an overview of: <ul style="list-style-type: none"> * The definition of negotiations, especially in the context of accounting situations. * The basics of negotiation skills, including the stages of successful negotiations and the interpersonal skills required to complete negotiations. * Methods for overcoming objections, counteracting negativity, and reaching consensus during negotiations. 	01/31/24	QAS Self-Study
207	Communications & Marketing	Promoting your firm online using brand management	1.0	This course will be an overview of: <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
208	Communications & Marketing	Public Speaking and Presentation Skills	1.5	This course will be an overview of: <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
209	Communications & Marketing	Staying connected with your clients on social media	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Social media basics * Social media platforms * Building a social media strategy * Best practices for social media for small firms 	12/31/23	QAS Self-Study
210	Computer Software & Applications	Alteryx for Excel Users: Basic Programming Concepts	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study
211	Computer Software & Applications	Alteryx for Excel Users: More Data Manipulation	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Importing data * Data sorting * Data filtering * Data summarization * Joining data sets 	04/30/24	QAS Self-Study
212	Computer Software & Applications	Artificial intelligence and machine learning—What’s the buzz?	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 algorithm—namely, classification trees. 	02/28/24	QAS Self-Study
213	Computer Software & Applications	Excel Metrics: Best Practices	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	08/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
214	Computer Software & Applications	Excel: Top 10 Functions for Accountants	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Ten critical functions for accountants to know including: <ul style="list-style-type: none"> VLOOKUP XLOOKUP XMATCH INDEX IF IFS 	08/31/24	QAS Self-Study
215	Computer Software & Applications	IDEA for Excel Users: Creating Reports	2.5	<p>This introductory course is based on CaseWare IDEA®. The course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
216	Computer Software & Applications	Introduction to SpreadJS: The Excel Alternate for the CPA Exam	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
217	Computer Software & Applications	Power BI: Understanding machine learning concepts	3.0	<p>This course will be an overview of:</p> <p>Introduction to Power BI</p> <ul style="list-style-type: none"> * Downloading and installing Power BI * Signing up for a Power BI account * Getting data into Power BI * Power BI Desktop and Service 	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
218	Computer Software & Applications	Python for Excel Users: A Gentle Introduction	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Basic programming concepts – variables, conditional statements, functions, and loops * Python and how its similar to and different from tools such as Excel, Tableau, and Alteryx * Python's capabilities for machine learning and data analytics * Reasons to learn and use Python * Setting up Python on your computer 	11/30/23	QAS Self-Study
219	Computer Software & Applications	Tableau for Excel Users: Creating Reports	2.0	<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> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
220	Computer Software & Applications	What artificial intelligence brings to excel that makes your life easier	1.0	This course will be an overview of: <ul style="list-style-type: none">* 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	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
221	Economics	Macroeconomic analysis - Bringing the big picture into focus, part 1	2.5	This course will be an overview of: <ul style="list-style-type: none">* The basics of macroeconomics.* The concepts of supply and demand.* The most common economic theories—classical and Keynesian.* The business cycle.	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
222	Finance	Application of financial statement analysis in forecasting	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none">* 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	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
223	Finance	Budgeting Behavioral Issues: Techniques to Properly Align Your Organization	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none">* 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	05/31/24	Qas Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
224	Finance	Capital Investment: Real Options in Capital Budgeting	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
225	Finance	Capital Investment: Risk Analysis in Capital Budgeting	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
226	Finance	Cost Management: Material Costs and Labor costs	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
227	Finance	Estimating the Optimal Capital Structure	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The importance of determining an optimal capital structure * The basic theories of capital structure * The process of estimating an optimal capital structure 	07/31/24	QAS Self-Study
228	Finance	Financial Planning and Analysis with Analytical Capabilities	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
229	Finance	Financial Statement Analysis - Understanding the Numbers	2.0	<p>This course will be an overview of:</p> <p>In today's 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> <ul style="list-style-type: none"> * 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 	01/31/24	QAS Self-Study
230	Finance	Financial Statement Analysis: Cash Flow and Operations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
231	Finance	Financial statement analysis: Profitability and growth	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	03/31/24	QAS Self-Study



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232	Finance	Financial Therapy and the CPA	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/28/24	QAS Self-Study
233	Finance	Identity Theft Prevention	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study
234	Finance	Identity Theft Today	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study



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235	Finance	Managing Manufacturing Overhead Costs	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none">* Manufacturing overhead costs* Types of costs and behavior patterns* Activity-based costing* Various overhead application methods* The impact of COVID-19 on manufacturers	05/31/24	Qas Self-Study
236	Finance	Multinational Corporate Finance: Direct Foreign Investment	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none">* 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	08/31/24	QAS Self-Study



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237	Finance	Personal Financial Planning	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Basic personal financial planning * Establishing and using a budget * Income tax planning * Retirement, college, and estate planning 	12/31/23	QAS Self-Study
238	Finance	Short term financing and working capital management: Cash and liquidity	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Short-term financing decisions * Working capital and liquidity management * Short-term investment options * Cash management 	11/30/23	QAS Self-Study
239	Finance	Special Topics in Capital Formation: Derivatives and Hybrid Financing	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The reasons companies use alternative financing options * Types of derivatives and hybrid financing * Financing options when using derivatives or hybrid financing 	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
240	Finance	Special Topics in Capital Formation: Leases and Intermediate-Term Financing	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	06/30/24	QAS Self-Study
241	Finance	Strategic Cost Management: Techniques and Technologies	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	06/30/24	QAS Self-Study
242	Finance	Taxes and corporate strategies: Compensation and retirement planning	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
243	Finance	Taxes and corporate strategies: Multinational investment decisions	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
244	Finance	The Future of the Finance Function in a Digital Economy	1.5		04/30/24	QAS Self-Study
245	Finance	The Future of the Finance Function in a Digital Economy	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	Qas Self-Study
246	Finance	The New Controllershship: Keys to Boosting Financial Performance, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Organizational management to allow for change to occur. * Modern, dynamic management techniques. * Planning and reorganizing old ways of budgeting to work in today's new environment. * Risk management and avoidance. 	12/31/23	QAS Self-Study



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247	Finance	The New Controllership: Keys to Boosting Financial Performance, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
248	Finance	Working Capital and Supply Chain Management	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Various factors that can impact supply chain management * Companies' working capital considerations * Concerns relating to the management of accounts receivable, inventory, and accounts payable 	03/31/24	QAS Self-Study
249	Information Technology	Blockchain and IT Governance	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Blockchain and IT Governance * Smart Contracts and IT Governance * IT Governance Framework 	11/30/23	QAS Self-Study
250	Information Technology	Bridging the Gap between Understanding and Applying Data Analytics	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study



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251	Information Technology	Building Your Business in the Cloud	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
252	Information Technology	California Consumer Privacy Act and what it means for accountants	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The details and requirements of the CCPA for businesses as well as the new rights consumers have 	01/31/24	QAS Self-Study
253	Information Technology	Cybersecurity Preparedness for CPAs	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study



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254	Information Technology	Cybersecurity Supply Chain Risk Management	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study
255	Information Technology	Cybersecurity: Understanding social engineering and its impact on data security	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Social engineering. * Six key principles of influence. * Types of social engineering. * Laws. * Prevention. 	12/31/23	QAS Self-Study
256	Information Technology	Cybersecurity: How to build a successful cybersecurity program	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study



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257	Information Technology	Cybersecurity: I've been hacked! Now what? A framework for preventing cyber attacks	2.0	This course will be an overview of: <ul style="list-style-type: none"> * History of hacking. * Types of hacking. * Financial services industry hacks. 	01/31/24	QAS Self-Study
258	Information Technology	Data Privacy Regulations and Risk Assessment Frameworks	2.0	This course will be an overview of: <ul style="list-style-type: none"> * The impact of technology on privacy * Data privacy and data security * Privacy laws and data protection compliance * Privacy risk assessment frameworks 	08/31/24	QAS Self-Study
259	Information Technology	Going digital, staying human: Retooling your digital dexterity for success	1.0	This course will be an overview of: <ul style="list-style-type: none"> * 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. 	11/30/23	QAS Self-Study
260	Information Technology	Helping Cyber Clients Build Resiliency	2.0	This course will be an overview of: <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study
261	Information Technology	Overview of Net Neutrality	1.0	This course will be an overview of: <ul style="list-style-type: none"> * The definition of net neutrality * The history of net neutrality * Legal actions involving Comcast and Verizon * FCC rulemaking on net neutrality under Presidents Obama and Trump * Economic implications of net neutrality * The future of net neutrality 	12/30/23	QAS Self-Study



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262	Information Technology	Overview of Net Neutrality	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
263	Information Technology	Performing and Interpreting Data Analytics	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * How to perform descriptive, predictive, and prescriptive analyses using tools available in Microsoft Excel * How to interpret the results of descriptive, predictive and prescriptive analyses * How to identify potential outliers and their potential effect on the analysis results * How to test and interpret model assumptions. 	03/31/24	QAS Self-Study
264	Information Technology	Technology ABCs: Artificial Intelligence (AI), Blockchain, and Cybersecurity	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Artificial intelligence (AI) and its uses * Blockchain and virtual currencies * Methods to combat cybercrime and enhance cybersecurity 	03/31/24	QAS Self-Study
265	Information Technology	The Decentralized Autonomous Organization: Key concepts on the future of blockchain-based corporations	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The historical context of decentralized autonomous organizations (DAOs) * The building blocks of DAOs: Key concepts and principles 	11/30/23	QAS Self-Study
266	Information Technology	Understanding Blockchain Technology	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
267	Management Services	Change Management	1.0	<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 	02/28/24	QAS Self-Study
268	Management Services	Conflict Management: Using Conflict to Your Advantage	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * What is Conflict * 5 Modes of Conflict * What Conflict mode you use most/least often * What Conflict mode to use in different situations 	12/31/23	QAS Self-Study
269	Management Services	Considering an ESOP	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The purposes for which ESOPs can be used * The structure of ESOPs * How ESOPs operate * The benefits and disadvantages of ESOPs * The tax benefits that can be gained through the use of ESOPs 	02/29/24	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
270	Management Services	Developing Business in the Professional Services Industry	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	03/31/24	QAS Self-Study
271	Management Services	Management Keys to Success: Culture and Leadership	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study
272	Management Services	Management Keys to Success: Hiring the Best Personalities	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * How to hire the best people * How to train people to be their best * How to motivate to keep the best people 	03/31/24	QAS Self-Study
273	Management Services	Project management: Be a people-savvy leader throughout	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 PM's circle of influence and gain additional access for 	06/30/24	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
274	Management Services	Project management: Begin a project with strong goals and support	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
275	Management Services	Project management: Build a strong team with communication	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
276	Management Services	Project Management: Identifying and handling project risks	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * What project risk is and when a team should consider it during a project * Techniques for identifying risks to a project's 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 	12/31/23	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
277	Management Services	Project management: Plan the work, resources, budget, timeline	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 team's estimates, make trade-offs, and evolve to an agreed-upon plan for the project 	04/30/24	QAS Self-Study
278	Management Services	Project management: Practical project management (for any effort)	1.5	<p>This course will be an overview of the:</p> <ul style="list-style-type: none"> * The need for practical techniques for managing projects * Philosophy of a "just enough, just right" approach * Foundational tenets that determine project success 	02/28/24	QAS Self-Study
279	Management Services	Sexual harassment – creating a safe and positive workplace (IL)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/28/24	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
280	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
281	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace (CA)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
282	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace (ME)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
283	Personal Development	10 Habits of highly successful careers	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
284	Personal Development	Becoming a Manager	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
285	Personal Development	Being a Trusted Advisor	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
286	Personal Development	Critical Thinking – The Key to Success in Any Job	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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? 	12/31/23	QAS Self-Study
287	Personal Development	Managing Your Career Using the 70-20-10 Rule	1.5	<p>This course will be an overview of the:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study
288	Personal Development	Stress Management at Work	1.5	<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 	05/31/24	Qas Self-Study
289	Personal Development	The truth about multitasking	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
290	Personal Development	Who needs conflict anyway: Reframing to avoid and mitigate conflict	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Conflict is not about you: Framing, the rapport cycle and the structure of conflict * That's not what I meant!: Strategies for avoiding conflict * Damage control: Tactics for mitigating conflict 	10/31/23	QAS Self-Study
291	Personal Development	Women Lead with Confidence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The confidence gap * Elements of confidence * Techniques to develop confidence * Actions to take to reinforce confidence * How to encourage and develop women to be leaders 	10/31/23	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
292	Personnel/Human Resources	Adaptive and Transformative Leadership	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Research and best practices in adaptive and transformational leadership * Leadership competencies for future success * Organizational competencies for future success 	08/31/24	QAS Self-Study
293	Personnel/Human Resources	Diagnosing your organization	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
294	Personnel/Human Resources	Establishing a Successful Mentoring Program	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
295	Personnel/Human Resources	Fostering a Culture of Ownership	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Definitions of responsibility, accountability, entitlement, employee satisfaction, employee engagement, culture and ownership. * Essential elements of a culture of ownership. * Building a culture of ownership. 	11/30/23	QAS Self-Study
296	Personnel/Human Resources	Fostering a Culture of Premier Client Experience (CX)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	11/30/23	QAS Self-Study
297	Personnel/Human Resources	Help your new hires hit the ground running	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
298	Personnel/Human Resources	Implementing a Competency Framework for Accountants	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
299	Personnel/Human Resources	Lessons Learned Working from Home	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Organizing your workspace at home * Dealing with distractions * Coping with living at work * Motivating yourself to be productive * Dealing with your loneliness 	08/31/24	QAS Self-Study



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As of: 10/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
300	Personnel/Human Resources	Turning around a dysfunctional team	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The major causes of dysfunction in a team. * How to evaluate leadership influence (if any) on the team's dysfunction. * The steps to resolve team dysfunctions. * Managing the dynamics of virtual team dysfunctions. 	12/31/23	QAS Self-Study
301	Regulatory Ethics	A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs	4.0	<p>This State Board-approved course meets state license renewal requirements for ethics.</p> <p>This course will be an overview of:</p> <ul style="list-style-type: none"> The definition of ethics and various theories of ethics A review of the AICPA Code of Professional Conduct A review of the Texas Rules of Professional Conduct The temptations of unethical behaviors The implementation of best practices of ethical behavior 	05/21/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
302	Regulatory Ethics	Annual Professional Ethics Update 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Recent regulatory ethics changes * Final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA 	04/30/24	QAS Self-Study
303	Regulatory Ethics	California Regulatory Review	2.0	<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> <ul style="list-style-type: none"> * 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. 	04/30/24	QAS Self-Study
304	Regulatory Ethics	California Regulatory Review RRS-026-0418	2.0	<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> <ul style="list-style-type: none"> * 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. 	04/30/24	QAS Self-Study



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305	Regulatory Ethics	Ethics and professional conduct for CPAs in Florida (approval 0020313)	4.0	This course will be an overview of: * This course has been approved to meet the Ethics requirement in the state of Florida. It is in an organization's 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	06/30/25	QAS Self-Study
306	Regulatory Ethics	Ethics Unplugged: Technology Obligations 2022	2.0	This Virginia board-approved course meets license renewal requirements for ethics. Accountants must grapple with ethics issues such as data security, the privacy of sensitive information, secure use of the Internet, working remotely, and independence impairment with consulting services. This course will discuss ethical considerations in this new world of "technoethics."	11/30/23	QAS Self-Study
307	Regulatory Ethics	Government Ethics and Independence	2.0	This course will be an overview of: * Rules that govern ethical behavior and independence in the government environment	12/31/23	QAS Self-Study
308	Regulatory Ethics	Idaho Accountancy Act and Rules	2.0	This course will be an overview of: * 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	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
309	Regulatory Ethics	Independence Requirements for Auditors	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The requirements for independence included in the AICPA's Code of Professional Conduct 	03/31/24	QAS Self-Study
310	Regulatory Ethics	Independence technical overview	1.5	<p>This course will be a high-level overview of:</p> <ul style="list-style-type: none"> * 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) 	11/30/23	QAS Self-Study
311	Regulatory Ethics	Independence Update – AICPA, GAGAS & PCAOB	2.0	<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 insure they meet the requirements to perform attest services for their clients.</p>	12/29/23	QAS Self-Study
312	Regulatory Ethics	Independence Update: AICPA, GAGAS & PCAOB	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study



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313	Regulatory Ethics	IRS Circular 230	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study
314	Regulatory Ethics	Louisiana Ethics	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Regulatory agencies who oversee Certified Public Accountants * Concepts and rules applicable to Louisiana's 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 	12/29/23	QAS Self-Study
315	Regulatory Ethics	Mississippi Public Accountancy Law and Regulations	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Mississippi's Public Accountancy Law and Regulations 	11/30/23	QAS Self-Study
316	Regulatory Ethics	New York Ethics	4.0	<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</p>	10/31/23	QAS Self-Study
317	Regulatory Ethics	NOCLAR: Ethics & Audit Requirements	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * "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 	04/30/24	QAS Self-Study



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318	Regulatory Ethics	Ohio - professional standards and responsibilities	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
319	Regulatory Ethics	Oregon Ethics	4.0	<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</p>	03/31/24	QAS Self-Study
320	Regulatory Ethics	Standards for Tennessee CPAs: State Specific Ethics	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The importance of ethics * License requirements * Unlicensed activity * Continuing professional education * Peer review * Rules of professional conduct * The complaint process 	05/31/24	Qas Self-Study
321	Regulatory Ethics	Washington State Ethics 2023	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The AICPA Code of Professional Conduct and its applicability for accounting professionals. * Ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230. * The 2023 Washington State ethics requirements and recent legislative 	12/31/23	QAS Self-Study
322	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 1	1.5	<p>This course will cover the following:</p> <ul style="list-style-type: none"> * An Overview of Basic Fair Value Concepts * Fair Value Option 	10/31/23	QAS Self-Study



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323	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 2	2.0	<p>This course will cover the following:</p> <ul style="list-style-type: none"> * Fair Value Measurement Applicability to Assets and Liabilities * General Assessment of the Fair Value Regime and its Future in the Accounting World 	10/31/23	QAS Self-Study
324	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 1	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Intangibles and their impact on financial statements * Identifying the various types of intangibles * The various methods used for valuing intangibles 	03/31/24	QAS Self-Study
325	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 2	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Valuation techniques for brands and customer relations * Purchase price allocations, goodwill, and impairments 	03/31/24	QAS Self-Study
326	Specialized Knowledge	Cost of Capital, Part 1	1.5	<p>This course will cover the following:</p> <ul style="list-style-type: none"> * Grasping the Full Meaning of the Cost of Capital * Fundamental Cost of Equity Mechanics 	12/31/23	QAS Self-Study



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327	Specialized Knowledge	Cost of Capital, Part 2	1.5	<p>This course will cover the following:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
328	Specialized Knowledge	Crowdfunding	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	06/30/24	QAS Self-Study
329	Specialized Knowledge	Developing Powerful Business Acumen	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Business acumen definitions and importance * Key components of business acumen * Strategies for building business acumen in an accounting firm 	12/31/23	QAS Self-Study
330	Specialized Knowledge	Leadership: Based on the Book "LEAD... for God's Sake!"	1.5	<p>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 God's 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.</p>	10/31/23	QAS Self-Study



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331	Specialized Knowledge	Managing Consulting Engagements: The Family Office	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	10/31/23	QAS Self-Study
332	Specialized Knowledge	Overview of the Business Valuation Profession and Current Events	3.5	<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 	04/30/24	QAS Self-Study
333	Specialized Knowledge	Understanding the Fundamentals of Investments – A Guide for Accountants	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
334	Statistics	Excel: Tools for Decision Making	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Solver Add-In Functionality within Excel * Utilizing Solver for a variety of business scenarios, including: <ul style="list-style-type: none"> o Single objective decision making o Multiple objective decision making – determining an ideal mix o Historical scenario-based decision making * Using Excel to organize and solve other business problems, including: <ul style="list-style-type: none"> o Multiple objective decision making – using "even swap" methodology 	08/31/24	QAS Self-Study



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335	Taxes	Tax Treaties	2.0	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
336	Taxes	2023 Entity Specific Tax Update	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Final regulations, tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) * Compliance issues and other considerations related to business entities 	01/31/24	QAS Self-Study
337	Taxes	2023 Tax Update for Individuals (for the 2022 Filing Season)	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Key issues to be aware of as you head into busy season, including the impact of recent and proposed legislation * Rulings, announcements, and court cases affecting individual and pass-through entity taxation * The best strategies to comply with the ever-changing tax laws used in preparing individual and pass-through entity tax filings * Tax season procedures that have and have not worked since the pandemic and related legislative changes (and which ones to continue using going forward) 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
338	Taxes	Advanced Individual Tax - Schedule C	2.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
339	Taxes	Amending Business Income Tax Returns: Why, When, and How	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
340	Taxes	Base Erosion and Anti-Abuse Tax	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Background and Policy * Methodology and Computations * Filing Requirements 	12/31/23	QAS Self-Study
341	Taxes	Being Employment Tax Savvy	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Employment tax fundamentals, specifically focused on employer's obligations * Withholding and remittance requirements * Penalties for failure to withhold appropriate amounts * Tax consequences for certain employee benefits 	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
342	Taxes	Best tips for operating an S corporation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Operational framework of S corporations * Operating guidelines of S corporations * Stock sale rules and regulations * Federal, state and local taxation implications * Issues and questions relating to switching from one type of corporation to 	10/31/23	QAS Self-Study
343	Taxes	Close Examination of Personal Casualty Losses After the Tax Cuts and Jobs Act	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Personal casualty losses pre-TCJA * Safe harbor methods to determine losses under Rev. Proc. 2018-08 * Safe harbor methods to determine losses under Rev. Proc. 2018-09 * Computing casualty losses for 2016 and 2017 for disaster-related losses * Personal casualty losses post-TCJA 	11/30/23	QAS Self-Study
344	Taxes	Corporate Earnings and Profits: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The basics on what corporate earnings and profits ("E&P") are and how a computation works. * The common adjustments to taxable income to compute E&P. * The ordering of utilizing E&P. * The impact of corporate transactions on E&P. * The reporting requirements relevant to E&P. 	03/31/24	QAS Self-Study
345	Taxes	Debt and capital basis for S corporations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Calculation of stock basis * Calculation of debt basis * Cases on S corporation basis * The impact of basis on deductions allowed to S corporation shareholders 	11/30/23	QAS Self-Study
346	Taxes	Debtor and creditor income taxation	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
347	Taxes	Earned income tax credit – Rules and common pitfalls	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
348	Taxes	Employer provisions of the Families First Coronavirus Response Act	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The employer provisions for paid sick leave and paid family and medical leave under the Families First Coronavirus Response Act. * How employees qualify for the sick pay and family and medical leave benefits. * How employers calculate the sick leave and family and medical leave tax credits including case studies and examples. * Answers to a select group of frequently asked questions on how the FFCRA is applied in practice. 	12/31/23	QAS Self-Study
349	Taxes	Energy Efficiency Federal Tax Credits & Incentives	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The reasons for offering energy efficiency federal tax credits. * Credits that are available for individuals. * Credits that are available for businesses. * Examples of completed tax forms. 	10/31/23	QAS Self-Study
350	Taxes	Energy Efficiency Federal Tax Credits & Incentives	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The reasons for offering energy efficiency federal tax credits * Credits that are available for individuals * Credits that are available for businesses * Examples of completed tax forms 	03/31/24	QAS Self-Study



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351	Taxes	Federal Corporate Tax: Section 351 Overview	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/29/24	QAS Self-Study
352	Taxes	Federal Corporate Tax: Distributions (Dividends, Redemptions and Liquidations)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The tax rules and regulations governing dividends, redemptions, and liquidations 	04/30/24	QAS Self-Study
353	Taxes	Federal corporate tax: Overview of reorganizations	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * IRC Section 368 reorganizational structures * The tax benefits afforded by IRC Section 368 * Statutory and non-statutory reorganization requirements 	03/31/24	QAS Self-Study



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354	Taxes	Federal Tax Accounting, Part 1 – Cash and Accrual Methods of Accounting (Updated for Tax Cuts and Jobs Act 2017)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The differences between federal tax rules and financial accounting in computing income and deductions * The cash and accrual methods of tax accounting under the federal Code * How disputed amounts are handled for the two methods 	01/31/24	QAS Self-Study
355	Taxes	Federal tax accounting, part 4 - Transactional issues and net operating loss	1.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * Define the Claim of Right Doctrine * Recognize the IRC Section 1341 doctrine * Identify the Tax Benefit Rule * Identify the Rescission Doctrine 	11/30/23	QAS Self-Study
356	Taxes	Federal tax implications for the trucking industry	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The trucking industry overall * Applicable deductions * Entity type considerations * Excise tax 	12/31/23	QAS Self-Study
357	Taxes	Foreign Account Tax Compliance Act (FATCA)	1.0	<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>	02/28/24	QAS Self-Study



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358	Taxes	Foreign Currency Transactions	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Considerations when investing outside the United States * Foreign currency translation rules * Foreign currency transactions 	03/31/24	QAS Self-Study
359	Taxes	Foreign Tax Credit and Foreign-Source Dividend Received Deduction	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Worldwide Tax System v. Territorial Tax System * Foreign Tax Credit * Foreign-Source Dividend Received Deduction 	11/30/23	QAS Self-Study
360	Taxes	Form 1040 Walkthrough	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Recent legislation affecting the completion of Form 1040 * Key deductions and credits enhanced by recent federal tax laws, including the child tax credit and the charitable contribution deduction * The sections of Form 1040, including Form 1040 and supporting Schedules 1–3 * Completion of Form 1040 and supporting schedules and forms, based on recent changes in income tax law 	11/30/23	QAS Self-Study



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361	Taxes	Fundamentals of State and Local Taxation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
362	Taxes	Global Tax Policy - Rules Targeting Base Erosion and Profit Shifting (BEPS)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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) 	11/30/23	QAS Self-Study
363	Taxes	How the CARES Act impacts retirement planning	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The parts of the CARES Act that directly affect retirement assets and measures that individuals may employ to manage these assets. * The special benefits and relief measures of the CARES Act that are offered to individuals who are self-employed. 	11/30/23	QAS Self-Study
364	Taxes	Impact of Section 199A Regulations on Forms 1065 and 1120S	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
365	Taxes	Individual alternative minimum tax: What every practitioner needs to know	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study



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366	Taxes	Individual Taxation and Preparation Strategies: Deductions and Credits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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) 	04/30/24	QAS Self-Study
367	Taxes	Individual Taxation and Preparation Strategies: Filing Status and Income	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
368	Taxes	Individual Taxes: Income and Deductions (2022 Returns)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Identifying total income * Computing adjusted gross income * Calculating the standard deduction and itemized deductions * Determining federal tax liability 	01/31/24	QAS Self-Study



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369	Taxes	Intro to International: BEAT	1.0	This course will be an overview of: * Background and Policy * Methodology and Computations * Filing Requirements	07/31/24	QAS Self-Study
370	Taxes	Intro to International: Controlled Foreign Corporations (CFCs)	1.0	This course will be an overview of: * Definitions impacting controlled foreign corporation status * Impact of controlled foreign corporation status * Components of income tied to controlled foreign corporation status	03/31/24	QAS Self-Study
371	Taxes	Intro to International: Foreign Tax Credit	1.0	This course will be an overview of: * Mitigating double taxation through credit or exemption * Income eligible for the foreign tax credit * Foreign tax credit limitation calculation	11/30/23	QAS Self-Study



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372	Taxes	Intro to International: Global Intangible Low-taxed Income (GILTI)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
373	Taxes	Introduction to Preparing New York Income Tax Returns for Businesses	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
374	Taxes	K-1 analysis: Form 1065 and Form 1120S	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The purpose of each line of the Schedule K-1 * The nuances of the Form 1065 and 1120-S Schedule K-1s * The what's and why's of reporting to partners/shareholders, including loss limitations, Section 199A considerations, and other issues 	06/30/24	QAS Self-Study
375	Taxes	Key Tips on Reading Brokerage Statements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study



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376	Taxes	Maximizing Higher Education Tax Credits	1.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
377	Taxes	Multinational Entities	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
378	Taxes	Navigating M&A Transaction Costs From a Tax Perspective	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	11/30/23	QAS Self-Study
379	Taxes	Opportunity zones	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study



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380	Taxes	Outbound Reporting (Forms 5471, 8892, 8832, 8858 and 8865)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * What it means to be a controlled foreign corporation (CFC) * Calculation of Subpart F income * Other tax implications of CFC status * Forms 5471 and 8992 (foreign corporations) * Forms 8832, 8858, and 8865 (foreign flow-through entities) 	11/30/23	QAS Self-Study
381	Taxes	Overview of Illinois State Taxes	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study
382	Taxes	Partnerships and Multiple-Member LLCs: Taxation and Other Considerations	2.0	<p>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.</p>	12/31/23	QAS Self-Study
383	Taxes	Partnerships: Understanding the New Audit Rules and the Implications of the Repeal of the Technical Termination Rules	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	12/31/23	QAS Self-Study
384	Taxes	Pass-through Entity Tax Update - Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
385	Taxes	Pass-through Entity Tax Update - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study
386	Taxes	Pass-through Entity Tax Update - Q4 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
387	Taxes	Pass-through Entity Tax Update Q3 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
388	Taxes	Preparing for a Tax Audit	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The audit selection process * Types of audits 	03/31/24	QAS Self-Study
389	Taxes	Preparing Form 1040 for Tax Year 2021	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Filing Considerations * Income Inclusions and Exclusions * Adjusted Gross Income and Taxable Income * Standard Deduction and Itemized Deductions * Computing Credits and Total Tax 	12/31/23	QAS Self-Study
390	Taxes	Preparing Form 1040 for Tax Year 2022	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Filing considerations * Income inclusions and exclusions * Adjusted gross income and taxable income * Standard deduction and itemized deductions * Computing credits and total tax 	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
391	Taxes	Preparing Form 1065	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Partnership taxation concepts, including formation, basis, flow-through of items, allocations, and distributions * Form 1065 filing requirements * Form 1065 preparation and reporting requirements, with emphasis on book-to-tax reconciliations * Maintaining and reporting capital account balances, and the new tax basis capital account reporting requirement 	06/30/24	QAS Self-Study
392	Taxes	Preparing Form 4797 - Sale of Business Property	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Transactions reported on Form 4797 * Types of property included on Form 4797 * Tour of Form 4797 * Best practices in completing Form 4797 	10/31/23	QAS Self-Study
393	Taxes	Quarterly Estimates for Corporations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Corporate estimated tax payment requirements * Methods available for computing estimated tax payments * Special issues which may arise for corporations making estimated tax payments 	05/31/24	Qas Self-Study
394	Taxes	Quarterly Estimates for Individual	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The requirements for making estimated tax payments * Methods and resources available for computing estimated tax payments * Special issues which may arise when making estimated tax payments 	10/31/23	QAS Self-Study



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395	Taxes	Quarterly Estimates for Individuals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	04/30/24	QAS Self-Study
396	Taxes	Real estate investment trusts: Taxation basics	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	07/31/24	QAS Self-Study
397	Taxes	Real Estate Tax Update	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Recent legislative changes on real estate taxation * Specific tax issues for real estate businesses * Recently released IRS rulings and announcements applicable to real estate businesses * Recently released tax-related court cases that affect real estate businesses 	06/30/24	QAS Self-Study
398	Taxes	Real Estate Tax Update Advanced Topics	2.0	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * Understand the tax rules for the sale of a principal residence, §1031 like-kind exchanges, home office deductions, vacation home rentals, escrow costs, tax compliance, and other rental property issues. 	06/30/24	QAS Self-Study
399	Taxes	Reporting Book-Tax Differences—Understanding Schedules M-1 and M-3	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Why differences exist * Book-tax differences * Schedules M-1 and M-3 * The effect of reporting timing differences 	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
400	Taxes	Reviewing tax returns for accuracy and efficiency	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The job of the reviewer * Tools needed by the reviewer * Steps in the review * Specific procedures for the review * Finishing up the review 	10/31/23	QAS Self-Study
401	Taxes	S corporations from A to Z—Getting ready to prepare the S corp return	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
402	Taxes	Section 338 Elections: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The basic transaction types in an M&A 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. 	02/28/24	QAS Self-Study
403	Taxes	Section 351: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Property exchanges: The general rules * Section 351: The basic requirements * Receipt of money or other property * Assumption of liabilities * Other special rules and considerations * Basis and holding period computations 	02/28/24	QAS Self-Study
404	Taxes	Section 355 Spin-offs: An Overview	1.0	<ul style="list-style-type: none"> * 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. 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
405	Taxes	Sources of income in retirement	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Reasons to save for retirement * Sources of income in retirement and how to withdraw * Basics of Social Security * Tax planning for retirement 	10/31/23	QAS Self-Study
406	Taxes	State Tax Highlights - Q4 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Recent and proposed federal tax laws * State conformity * Significant trends in multistate tax concepts (nexus, sourcing, etc.) * Quarterly changes to state tax law 	10/31/23	QAS Self-Study
407	Taxes	State Tax Highlights Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	01/31/24	QAS Self-Study
408	Taxes	State Tax Highlights Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	05/31/24	Qas Self-Study
409	Taxes	Tax Consequences of Changing Business Entities	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
410	Taxes	Tax implications for charities and charitable contributions	2.0	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> * Recognize the definitions of and qualifications for tax-exempt charities, public charities, and private foundations * Recognize how to qualify as a public charity and when to file for tax-exempt status 	10/31/23	QAS Self-Study



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411	Taxes	Tax implications for farming: Farm assets	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Basis of farm assets * Depreciation, depletion, and amortization of farm assets * Disposition of farm properties, installment sales, and involuntary conversion of farm properties 	10/31/23	QAS Self-Study
412	Taxes	Tax implications for members of the U.S. armed forces	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	12/31/23	QAS Self-Study
413	Taxes	Tax Implications Of A Change In Accounting Method	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
414	Taxes	Tax Implications of Divorce	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Filing statuses and dependency issues * Alimony, retirement benefit allocations and others * Applicable professional standards in divorce engagements 	06/30/24	QAS Self-Study
415	Taxes	Tax in a digital world: How to excel during the fourth industrial revolution (4IR)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * The fourth industrial revolution in context * Common aspects of the fourth industrial revolution for companies to know * Tax challenges arising as part of the fourth industrial revolution * Strategies for coping with such tax challenges 	10/31/23	QAS Self-Study
416	Taxes	Tax Policy	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Progressive, regressive, and proportional tax systems * Three main standards of tax equity--vertical, horizontal, and transitional * Inverse relationship between tax efficiency and fairness in the tax system 	10/31/23	QAS Self-Study



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417	Taxes	Tax Research Basics	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	02/28/24	QAS Self-Study
418	Taxes	Taxes and corporate strategies: Considerations for business operations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Corporate federal tax reporting requirements and book-tax difference concepts * The corporate tax function's role in determining capital structure * Tax principles applying to corporate distributions and share repurchase 	04/30/24	QAS Self-Study
419	Taxes	The Taxation of Corporate Liquidations	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. 	11/30/23	QAS Self-Study
420	Taxes	The Transition Tax-Section 965 and Final Treasury Regulations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Worldwide Tax System vs. Territorial Tax System * Section 965 and the Final Treasury Department Regulations * Filing Requirements for the Transition Tax 	11/30/23	QAS Self-Study
421	Taxes	Understanding the Tax Implications of the Legal Marijuana Industry	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	08/31/24	QAS Self-Study
422	Taxes	Utilizing Enrolled Agents in Your Firm	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Requirements, licensing, and process to obtain the Enrolled Agent designation * Examples of work an enrolled agent may do within a firm setting 	02/28/24	QAS Self-Study