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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	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
3	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
4	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



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5	Accounting	Accounting for Derivative Financial Instruments and Hedging Activities (ASC 815)	2.5	This course will be an overview of: * How to account for hedging and derivatives activities and ensure compliance with related accounting standards	12/31/23	QAS Self-Study
6	Accounting	Accounting for Income Taxes (ASC 740): Overview and Special Issues	1.5	This course will be an overview of: * 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
7	Accounting	Accounting for Stock Options and Other Stock-Based Compensation (ASC 718)	1.5	After completing this course, the learner should be able to: * 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
8	Accounting	Accounting for Stock-Based Compensation	3.5	This course will be an overview of: * U.S. GAAP requirements related to accounting for stock-based compensation for both employees and nonemployees * Relevant fair value measurement guidance	05/31/24	Qas Self-Study
9	Accounting	Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1	2.0	This course will be an overview of: * Bankruptcy law * The bankruptcy process * Issues and implications of Chapter 11 bankruptcies	01/31/24	QAS Self-Study



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10	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
11	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, calculation engagement report, and other sections of SSVS No. 1 * Introduction and scope of Statement on Standards for Forensic Services (SSFS) No. 1 	08/30/24	QAS Self-Study



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12	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 	02/28/24	QAS Self-Study
13	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
14	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
15	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
16	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 	08/31/24	QAS Self-Study
17	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 statements 	01/31/24	QAS Self-Study



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18	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
19	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
20	Accounting	Debt - Accounting and Financial Reporting Risks	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Discussion of debt subject to classification * Guidance on callable obligations * Accounting for lock-box or revolving credit arrangements * Refinancing of short-term obligations * Treatment of debt modifications and exchanges, including debt extinguishments or troubled-debt restructurings * Overview of debt with conversion options and other special debt 	03/31/24	QAS Self-Study



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21	Accounting	Disclosure and Sustainability Reporting: An SEC Overview	1.5	<p>This course will be an overview of:</p> <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
22	Accounting	Earnings Per Share (ASC 260)	3.0	<p>This course will be an overview of:</p> <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
23	Accounting	Evaluating the Quality of Earnings	1.0	<p>This course will be an overview of:</p> <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
24	Accounting	FASB's Disclosure Framework Project	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Background of the disclosure framework. * Board considerations as related to the disclosure framework. * Decision questions for the board as related to the disclosure framework. * ASUs Issued as a result of framework project. * Assessing the materiality of disclosures. 	11/30/23	QAS Self-Study



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25	Accounting	Financial Instruments Derivatives and Hedging	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Background on why ASU was issued * Changes to presentation and disclosure * Simplifications permitted by the new standard 	03/31/24	QAS Self-Study
26	Accounting	Financial Instruments — Recognition and Measurement	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
27	Accounting	Financial Instruments: Credit Losses (ASC 326)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
28	Accounting	Impairment of Long-Lived Assets	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
29	Accounting	Impairment of Tangibles, Intangibles and Goodwill	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 * How to calculate the impairment of goodwill * The differences between GAAP and IFRS with respect to the calculation and reporting of impairment losses 	11/30/23	QAS Self-Study
30	Accounting	Introduction to Bookkeeping	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	10/31/23	QAS Self-Study



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31	Accounting	Introduction to Financial Reporting Quality	1.5	This course will be an overview of: <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
32	Accounting	Lease Accounting: Mastering the Requirements	2.5	This course will be an overview of:	12/31/23	QAS Self-Study
33	Accounting	Lease Accounting: Mastering the Requirements	2.0	This course will be an overview of: <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
34	Accounting	Liquidation Basis of Accounting (ASC 205-30)	1.5	This course will be an overview of: <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 	01/31/24	QAS Self-Study
35	Accounting	Managing the Company's Cash and Credit	1.5	This course will be an overview of: <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 * Best practices related to cash collections and cash management 	03/31/24	QAS Self-Study
36	Accounting	Meeting SEC disclosure requirements: Management's Discussion & Analysis of financial condition and results of operations, part 1	2.0	This course will be an overview of: <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 clarify many of the complex issues related to preparing MD&A disclosures. 	10/31/23	QAS Self-Study
37	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 1	2.0	This course will be an overview of: <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



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38	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 2	1.0	This course will be an overview of: <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
39	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 3	1.0	This course will be an overview of: <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 	11/30/23	QAS Self-Study
40	Accounting	Mergers and Acquisitions Due Diligence	2.0	This course will be an overview of: <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
41	Accounting	Opening a New Chapter: Fresh-Start Accounting	1.0	This course will be an overview of: <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



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42	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. * Describing the impact on audit and other attest reports on financial statements prepared using a special purpose framework. 	12/31/23	QAS Self-Study
43	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
44	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



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45	Accounting	Revenue Recognition – Disclosures	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Disclosures for public companies required under Topic 606 * Disclosure requirements for nonpublic business entities 	01/31/24	QAS Self-Study
46	Accounting	Revenue Recognition: ASC 606 Analysis for the Technology Industry	1.0	<p>Revenue recognition is one of the most important reporting areas faced by accountants and standard setters.</p> <p>This program provides a high level overview of the basic revenue recognition principles of ASC 606. The program also provides an in-depth analysis and specific examples of how the new revenue recognition guidance shall be applied to entities that operate in the technology industry.</p>	01/31/24	QAS Self-Study
47	Accounting	Revenue Recognition: Mastering the Fundamentals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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 	11/30/23	QAS Self-Study
48	Accounting	SEC Comfort Letters	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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. * The guidelines and standards applicable to comfort letters. 	01/31/24	QAS Self-Study
49	Accounting	SEC Initial Public Offering Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * IPO inclusive of the purpose along with the pros and cons of going public * The process of bringing a company to a publicly traded market * The role of the independent auditor and other professionals * Case studies of IPOs highlighting the outcomes and success factors 	01/31/24	QAS Self-Study
50	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 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, Form 144, Form S-3, Form S-4 and Form S-8. 	12/31/23	QAS Self-Study



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51	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 1934 and the Sarbanes-Oxley Act of 2002. * The PCAOB's role with respect to auditors and accounting standards. 	12/31/23	QAS Self-Study
52	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
53	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
54	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
55	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 transparency and accuracy to an organization's financial statements 	02/29/24	QAS Self-Study
56	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



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57	Accounting (Governmental)	Federal Government Contracting: An Introduction	2.5	This course will be an overview of: * 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	02/29/24	QAS Self-Study
58	Accounting (Governmental)	GASB 84: Fiduciary Activities	1.0	This course will be an overview of: * GASB 84 * Decision making process for identifying fiduciary activities * Financial reporting	10/31/23	QAS Self-Study
59	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



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60	Accounting (Governmental)	Introduction to Government/Fund Accounting	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
61	Accounting (Governmental)	New Accounting Guidance on Not-for-Profit Revenue Recognition	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Introduction to Topic 606 * ASU 2018-08 	01/31/24	QAS Self-Study
62	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
63	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



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64	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
65	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
66	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



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67	Auditing	Audit Opinions: Understanding the Fundamentals from Standards to Reports	3.0	This course will be an overview of: * 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
68	Auditing	Auditing Employee Benefit Plans, Part 1	2.5	This course will be an overview of: * The rules and regulations from the IRS and Department of Labor (DOL) associated with employee benefit plans * The audit and reporting requirements associated with employee benefit plans * The risk assessment process and related documentation including internal controls	02/29/24	QAS Self-Study
69	Auditing	Auditing Employee Benefit Plans, Part 2	2.5	This course will be an overview of: * 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	02/29/24	QAS Self-Study
70	Auditing	Auditing Prepaid Expenses	1.5	This course will be an overview of: * The audit risks associated with prepaid expenses and how to assess those risks * Areas for internal control weaknesses within the prepaid expense process * Audit procedures used to identify and value prepaid expenses * Financial statement presentation and disclosure requirements	03/31/24	QAS Self-Study
71	Auditing	Auditing Typical Investments	2.0	This course will be an overview of: * 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	01/31/24	QAS Self-Study
72	Auditing	Compilations and Reviews: Avoiding Peer Review Deficiencies	4.5	This course will be an overview of: * Significant requirements related to preparation, compilation, and review engagements	07/31/24	QAS Self-Study
73	Auditing	COSO Internal Control Framework	2.5	This course will be an overview of: * 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	07/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
74	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
75	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
76	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 * Summarization of Statement on Quality Control Standards and planned updates 	11/30/23	QAS Self-Study
77	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 gathering sufficient and appropriate audit evidence 	07/31/24	QAS Self-Study
78	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. * Applying common techniques for evaluating the proper accounting 	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
79	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 * Case studies and stories of fraud in the not-for-profit industry 	11/30/23	QAS Self-Study
80	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
81	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 specialized purpose types * Core aspects of the IT audit process, including planning, testing, and reporting considerations 	03/31/24	QAS Self-Study
82	Auditing	Group Audits (SAS 149)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
83	Auditing	How to Assess Internal Controls and Safeguard Assets	2.0	<p>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.</p>	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
84	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
85	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
86	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
87	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
88	Auditing	Introduction to Audit Sampling	2.0	This course will be an overview of: * Sampling Terminology * Attribute verses Variable Sampling * Sample Size * Sample Selection * Common Findings	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
89	Auditing	Introduction to Employee Benefits, Part 1	2.5	<p>This course will be an overview of:</p> <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
90	Auditing	Leveraging Internal Control Frameworks for Success	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * COSO 2013 * Green Book * Benefits of Internal Control Frameworks 	11/30/23	QAS Self-Study
91	Auditing	PCAOB Audit Standards, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * PCAOB Auditing Standards (AS) 1101, 1105, 1201, 1215, 1220, and 1301 	02/28/24	QAS Self-Study
92	Auditing	PCAOB Audit Standards, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
93	Auditing	PCAOB Audit Standards, Part 3	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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
94	Auditing	PCAOB Audit Standards, Part 4	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Auditing supplemental information accompanying audited financial statements 	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
95	Auditing	Planning for a Smooth Audit: How to Work With Your Auditors	2.0	This course will be an overview of: <ul style="list-style-type: none">* The client-external auditor relationship* The general stages of the external audit* Tools and techniques corporations can use throughout the external audit process	07/31/24	QAS Self-Study
96	Auditing	Root Cause Analysis, Part 1	2.0	This course will be an overview of: <ul style="list-style-type: none">* This is part 1 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
97	Auditing	Root Cause Analysis, Part 2	1.5	<p>This course will be an overview of:</p> <p>* This is part 2 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.</p>	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
98	Auditing	SSAE No. 19 - Agreed upon procedures engagements	2.0	This course will be an overview of: * 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



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99	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
100	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 * Risks addressed by internal auditors 	11/30/23	QAS Self-Study
101	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
102	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 used by those in industry as well as auditors when obtaining evidence. 	02/28/24	QAS Self-Study



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103	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. * Differences between system and engagement reviews. 	01/31/24	QAS Self-Study
104	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 	01/31/24	QAS Self-Study
105	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 Standards for Initial Audits 	10/31/23	QAS Self-Study
106	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
107	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
108	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 Enterprise Risk Management (ERM) in federal agencies. In this course, you will gain a familiarity with OMB Circular A-123 outlining management's responsibility for a portfolio-wide ERM approach that integrates agency strategy and budget development with a study and evaluation of Agency Internal Control. 	04/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
109	Auditing (Governmental)	Ethical and Independence Considerations in Yellow Book Engagements	2.0	<p>This course will be an overview of:</p> <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
110	Auditing (Governmental)	Federal Government Contracting - Contract Fraud	1.5	<p>This course will be an overview of:</p> <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
111	Auditing (Governmental)	Federal Government Contracting - Unallowable Costs	2.5	<p>This course will be an overview of:</p> <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
112	Auditing (Governmental)	Fraud and Abuse in Nonprofit and Government Environments	2.0	<p>This course will be an overview of:</p> <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 * The auditor's responsibility for fraud 	02/29/24	QAS Self-Study



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113	Auditing (Governmental)	GAO Green Book - Government Internal Control Standards	3.0	<p>This course will be an overview of:</p> <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, and auditing organizations. The Green Book is an adaptation of the Framework and provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with adaptation of this important guide to federal settings. 	10/31/23	QAS Self-Study
114	Auditing (Governmental)	Housing and Urban Development: An Auditing Introduction	3.0	<p>This course will be an overview of:</p> <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 * Introduction to governmental audits * GAAS versus GAGAS, ethics and continuing professional education (CPE) requirements * Engagement letters and audit fieldwork issues * AICPA guidance * Lender Electronic Assessment Portal (LEAP) 	10/31/23	QAS Self-Study
115	Auditing (Governmental)	Improper Payments: Legislation and Mitigation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * 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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
116	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 administration of grants issued by Federal awarding agencies	11/30/23	QAS Self-Study
117	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	10/31/23	QAS Self-Study
118	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	12/31/23	QAS Self-Study
119	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	01/31/24	QAS Self-Study
120	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	10/31/23	QAS Self-Study
121	Auditing (Governmental)	Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	2.0	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
122	Auditing (Governmental)	Single Audit Quality: Focus on Risk Assessment, Evaluating Results, and Reporting	2.5	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	08/31/24	QAS Self-Study



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123	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 writing financial statement and compliance audit reports. 	06/30/24	QAS Self-Study
124	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 sturdy and solid framework for conducting high-quality financial audits of government entities and other entities that receive government awards. This course explains those standards and how they can assist auditors to objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report and distribute these important financial audit results. 	12/31/23	QAS Self-Study
125	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
126	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 * Real-world examples of the application of GAGAS 	12/31/23	QAS Self-Study
127	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 unethical employees or fraudulent behavior 	12/31/23	QAS Self-Study



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128	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 	03/31/24	QAS Self-Study
129	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. * Ethical dilemmas. * How to become an ethical leader. 	02/29/24	QAS Self-Study
130	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 * How to become an ethical leader * IRS Circular 230 	10/31/23	QAS Self-Study
131	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 * Transition from a principles-based to a risk-based approach for a firm's system of quality management * Eight interrelated components of a firm's quality management system 	07/31/24	QAS Self-Study
132	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 	07/31/24	QAS Self-Study
133	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. 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
134	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” 	12/31/23	QAS Self-Study
135	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
136	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. 	01/31/24	QAS Self-Study
137	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 * Ways of engaging millennials and Generation Z within an accounting firm workplace 	12/31/23	QAS Self-Study
138	Business Management and Organization	Taking Your Firm to the Next Level	1.0	<p>This course will be an overview of:</p> <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. * Marketing strategies. 	12/31/23	QAS Self-Study
139	Business Management and Organization	Trends in Change Management – 2023	2.0	<p>This course will be an overview of:</p> <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 * Human resources and management trends * Technology trends * Managing disruption 	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
140	Communications & Marketing	Coaching employees for better results	1.5	<p>This course will be an overview of:</p> <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
141	Communications & Marketing	Creating effective presentations	1.0	<p>This course will be an overview of:</p> <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
142	Communications & Marketing	Developing a growth mindset	1.0	<p>This course will be an overview of:</p> <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. 	02/28/24	QAS Self-Study
143	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
144	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
145	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
146	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
147	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
148	Communications & Marketing	Job Interviewing Skills	2.0	<p>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.</p>	12/31/23	QAS Self-Study
149	Communications & Marketing	Leadership—Team	2.0	<p>This course helps users listen better and with more empathy. It helps users develop greater empathy for others. After taking the course, users should also be able to improve their communication with others by hearing them and interacting with what they hear through improved listening and increased empathy.</p>	12/31/23	QAS Self-Study
150	Communications & Marketing	Negotiation Skills	1.5	<p>This course will be an overview of:</p> <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
151	Communications & Marketing	Promoting your firm online using brand management	1.0	<p>This course will be an overview of:</p> <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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
152	Communications & Marketing	Public Speaking and Presentation Skills	1.5	<p>This course will be an overview of:</p> <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
153	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
154	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. 	02/28/24	QAS Self-Study
155	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
156	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: VLOOKUP XLOOKUP 	08/31/24	QAS Self-Study
157	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
158	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
159	Computer Software & Applications	What artificial intelligence brings to excel that makes your life easier	1.0	<p>This course will be an overview of:</p> <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
160	Economics	Macroeconomic analysis - Bringing the big picture into focus, part 1	2.5	<p>This course will be an overview of:</p> <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
161	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
162	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
163	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>	01/31/24	QAS Self-Study



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164	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
165	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
166	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
167	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
168	Finance	The New Controllership: 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. 	12/31/23	QAS Self-Study
169	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



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170	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
171	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 * How to identify companies and clients that may be subject to the CCPA * Steps companies and accountants can take in order to be compliant with the CCPA 	01/31/24	QAS Self-Study
172	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
173	Information Technology	Data Privacy Regulations and Risk Assessment Frameworks	2.0	<p>This course will be an overview of:</p> <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
174	Information Technology	Going digital, staying human: Retooling your digital dexterity for success	1.0	<p>This course will be an overview of:</p> <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 	11/30/23	QAS Self-Study
175	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



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176	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
177	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 	02/28/24	QAS Self-Study
178	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
179	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 	02/29/24	QAS Self-Study
180	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. 	03/31/24	QAS Self-Study
181	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
182	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



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183	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 broader influence to achieve project goals. 	06/30/24	QAS Self-Study
184	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
185	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 	07/31/24	QAS Self-Study
186	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
187	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 	04/30/24	QAS Self-Study
188	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 * Lifecycle of stages for a team to organize a project and collaborate throughout 	02/28/24	QAS Self-Study



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189	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
190	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 	01/31/24	QAS Self-Study
191	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 effectively * Working examples of management skills in action * Recommended action planning process for applying program learning to the job 	11/30/23	QAS Self-Study
192	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 * The trusted advisor approach to developing new business including networking, prospect pursuit, and proposals * Building a trusted advisor culture and approach in your department, whether client-facing or internal service focused 	03/31/24	QAS Self-Study
193	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? 	12/31/23	QAS Self-Study



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194	Personal Development	Managing Your Career Using the 70-20-10 Rule	1.5	This course will be an overview of the: <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 	03/31/24	QAS Self-Study
195	Personal Development	Stress Management at Work	1.5	This course will be an overview of: <ul style="list-style-type: none"> * Understanding the symptoms of stress * Identifying workplace stress triggers * Recognizing the emotional and physical impacts of stress 	05/31/24	Qas Self-Study
196	Personal Development	The truth about multitasking	1.0	This course will be an overview of: <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 multicommunication on outcomes and workplace performance * Whether multitasking is effective or not, and when * Alternatives to multitasking and multicommunication * Healthy multitasking tips for times when it is unavoidable 	12/31/23	QAS Self-Study
197	Personal Development	Who needs conflict anyway: Reframing to avoid and mitigate conflict	1.0	This course will be an overview of: <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
198	Personal Development	Women Lead with Confidence	2.0	This course will be an overview of: <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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199	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
200	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 * Recommended training for participants in the mentoring program * Fixing a broken mentoring program 	04/30/24	QAS Self-Study
201	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
202	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. 	11/30/23	QAS Self-Study
203	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. 	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
204	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 	11/30/23	QAS Self-Study
205	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
206	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
207	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> <p>The definition of ethics and various theories of ethics</p>	05/21/24	QAS Self-Study
208	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 	04/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
209	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
210	Regulatory Ethics	Government Ethics and Independence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> * Rules that govern ethical behavior and independence in the government environment 	12/31/23	QAS Self-Study
211	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 	11/30/23	QAS Self-Study
212	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
213	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 auditors understand the nuances of independence and ensure they meet the requirements to perform attest services for their clients. 	04/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
214	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
215	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
216	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 topic/concept index.</p>	10/31/23	QAS Self-Study
217	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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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
218	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
219	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 Board.</p>	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
220	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 <p>This course will include case studies that will focus on some of the core</p>	05/31/24	Qas Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
221	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 changes. <p>This State Board-approved course meets state license renewal requirements for ethics in calendar year 2023.</p>	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
222	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 1	1.5	This course will cover the following: <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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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
223	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 2	2.0	This course will cover the following: * 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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
224	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 1	1.5	This course will be an overview of: <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
225	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 2	1.5	This course will be an overview of: <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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
226	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
227	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
228	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
229	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
230	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
231	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
232	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
233	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 o Applying the Pareto Principle to determine priority tasks o Working backwards through a decision tree to make decisions 	08/31/24	QAS Self-Study
234	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 * Understand ratification of tax treaties 	12/31/23	QAS Self-Study



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235	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
236	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 * What cannot be done on an amended tax return 	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
237	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
238	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
239	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 another * Salary and income issues * Retirement planning under an S corporation 	10/31/23	QAS Self-Study



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240	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
241	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
242	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
243	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
244	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
245	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
246	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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247	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
248	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
249	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 * Fuel tax * Heavy highway vehicle use tax 	12/31/23	QAS Self-Study
250	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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251	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
252	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 	11/30/23	QAS Self-Study
253	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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254	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
255	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
256	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. * Certain strategies and steps small business owners can take to preserve the value of their small business during the pandemic. * Other planning strategies that individuals may take to effectively manage their retirement assets. 	11/30/23	QAS Self-Study



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257	Taxes	Impact of Section 199A Regulations on Forms 1065 and 1120S	2.0	This course will be an overview of: <ul style="list-style-type: none"> * Provisions contained in the Section 199A final regulations and related revenue procedures * Safe harbor election under Section 199A 	12/31/23	QAS Self-Study
258	Taxes	Individual alternative minimum tax: What every practitioner needs to know	2.0	This course will be an overview of: <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
259	Taxes	Individual Taxation and Preparation Strategies: Deductions and Credits	2.0	This course will be an overview of: <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
260	Taxes	Individual Taxation and Preparation Strategies: Filing Status and Income	2.0	This course will be an overview of: <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
261	Taxes	Individual Taxes: Income and Deductions (2022 Returns)	3.0	This course will be an overview of: <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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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
262	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
263	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
264	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
265	Taxes	Intro to International: Global Intangible Low-taxed Income (GILTI)	1.0	This course will be an overview of: * The background and policy tied to the GILTI rules * The methodology and computations of the GILTI rules	04/30/24	QAS Self-Study
266	Taxes	Introduction to Preparing New York Income Tax Returns for Businesses	3.0	This course will be an overview of: * 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



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267	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
268	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
269	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



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
270	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
271	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
272	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 	11/30/23	QAS Self-Study
273	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 	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
274	Taxes	Partnerships and Multiple-Member LLCs: Taxation and Other Considerations	2.0	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.	12/31/23	QAS Self-Study
275	Taxes	Partnerships: Understanding the New Audit Rules and the Implications of the Repeal of the Technical Termination Rules	2.0	This course will be an overview of: <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
276	Taxes	Preparing for a Tax Audit	1.0	This course will be an overview of: <ul style="list-style-type: none"> * The audit selection process * Types of audits * Responses to an audit * Common audit issues * Professional standards for tax preparers 	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
277	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
278	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 	12/31/23	QAS Self-Study
279	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 * Income/loss, expense/deduction, and recourse and nonrecourse debt allocation requirements 	06/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
280	Taxes	Preparing Form 4797 - Sale of Business Property	1.5	This course will be an overview of: * 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
281	Taxes	Quarterly Estimates for Corporations	2.0	This course will be an overview of: * 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
282	Taxes	Quarterly Estimates for Individual	2.0	This course will be an overview of: * 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
283	Taxes	Quarterly Estimates for Individuals	2.0	This course will be an overview of: * 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
284	Taxes	Real Estate Tax Update	4.0	This course will be an overview of: * 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	06/30/24	QAS Self-Study
285	Taxes	Reporting Book-Tax Differences—Understanding Schedules M-1 and M-3	1.0	This course will be an overview of: * 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
286	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 * Signing the returns * Follow-up after filing 	10/31/23	QAS Self-Study
287	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
288	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 	02/28/24	QAS Self-Study
289	Taxes	Section 355 Spin-offs: An Overview	1.0	<p>This course will be an overview of:</p> <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
290	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 	06/30/24	QAS Self-Study
291	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 corporation to a C corporation) 	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
292	Taxes	Tax implications for charities and charitable contributions	2.0	After completing this course, the learner should be able to: <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 * Recognize what qualifies as a charitable contribution for income tax 	10/31/23	QAS Self-Study
293	Taxes	Tax implications for farming: Farm assets	3.0	This course will be an overview of: <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
294	Taxes	Tax Implications Of A Change In Accounting Method	2.0	This course will be an overview of: <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
295	Taxes	Tax Implications of Divorce	2.0	This course will be an overview of: <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
296	Taxes	Tax in a digital world: How to excel during the fourth industrial revolution (4IR)	1.5	This course will be an overview of: <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 * Strategies for coping with indirect issues associated with such challenges, especially personnel and business planning issues 	10/31/23	QAS Self-Study
297	Taxes	Tax Policy	3.0	This course will be an overview of: <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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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
298	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 position 	02/28/24	QAS Self-Study
299	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. * Deemed and de facto liquidations. * The reporting requirements relevant to liquidations. 	11/30/23	QAS Self-Study



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300	Taxes	The Transition Tax-Section 965 and Final Treasury Regulations	2.0	This course will be an overview of: <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
301	Taxes	Utilizing Enrolled Agents in Your Firm	1.0	This course will be an overview of: <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