



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
1	Accounting	Accountant's Guide To Accounting And Financial Management v4.0	4.0	This course is designed for accountants seeking an overview of financial accounting concepts. Topics include: The Sarbanes-Oxley Act, uses and analysis of financial statements, financial performance and financial forecasting and cash budgeting. The goals of this course are fourfold:It provides an understanding and working knowledge of the fundamentals of financial decision making and strategy that can be put to practical application in day-to-day jobs of accountants and managers.It also concentrates on	04/30/25	QAS Self-Study
2	Accounting	Accounting and Reporting for Defined Contribution Plans	1.0	In 2020, the Pension Rights Center reported that one out of three older adults received income from private company or union pension plans; federal, state, or local government pension plans; or railroad retirement, military, or veterans' pensions. The need to properly administer and account for pension funds is critical. There are very specific requirements for pension accounting. ASC 715 Compensation-Retirement Benefits provides guidance on financial reporting for employers who offer pension benefits to their employees. ASC 962 Plan Accounting-Defined Contribution Pension Plans address the plan	03/31/24	QAS Self-Study
3	Accounting	Accounting Changes and Error Corrections v1.1	2.0	This course provides an overview of the accounting requirements with respect to accounting changes and error corrections and the reporting implications within an entity's financial statements. The scope of accounting changes includes a discussion of changes in accounting principles, changes in accounting estimates, as well as changes of a reporting entity. The course also provides an overview of the accounting requirements of correcting errors in previously issued financial statements as well as restatement considerations. A majority of the information included within this course is sourced from the	09/30/25	QAS Self-Study
4	Accounting	Accounting for Business Combinations v4.0	4.0	This course provides an overview of the accounting for business combinations. The accounting and reporting requirements relating to business combinations are outlined within Accounting Standards Codification (ASC) Topic 805, Business Combinations. The objective of ASC 805 is to improve the relevance, representational faithfulness, and comparability of the information that an entity provides in its financials for business combinations. This course reflects information current through the issuance of ASU 2019-06 which provided certain relief for not-for-profit entities. Speaker/Author: Kelen F. Camehl, CPA, MBA	05/31/24	QAS Self-Study
5	Accounting	Accounting for Defined Benefit Plans	2.0	In 2020, the Pension Rights Center reported that one out of three older adults received income from private company or union pension plans; federal, state, or local government pension plans; or railroad retirement, military, or veterans' pensions. The need to properly administer and account for pension funds is critical. There are very specific requirements for pension accounting. ASC 715 Compensation-Retirement Benefits provides guidance on financial reporting for employers who offer pension benefits to their employees. ASC 960 Plan Accounting-Defined Benefit Pension Plans address the plan accounting standards for defined benefit plans. Those detailed calculations of pension cost and reporting requirements produce a complex accounting	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
6	Accounting	Accounting for Earnings per Share	2.5	Earnings per share (EPS) is a popular and useful measure of a company's profit performance. Companies with publicly held common stock or potential common stock must disclose their EPS information. EPS tells you how much profit (or loss) each share of common stock has earned after adjustments for potential dilution from options, warrants, and convertible securities are factored in. This course covers the computation, reporting, presentation, and disclosure requirements associated with EPS as stipulated in ASC 260 Earnings Per Share. It includes excerpts from and references to ASC 260, and interpretive guidance. It also provides examples to illustrate the application. Finally, it includes insights from the Securities and Exchange Commission staff.	11/30/24	QAS Self-Study
7	Accounting	Accounting for Foreign Currency v2.1	2.0	In today's modern economy, the growth of foreign operations is continuing upward and the number of companies with foreign operations has expanded. For example, a company often operates in different economic and currency environments to stay competitive in the global marketplace. Thus, it must have a process for reporting foreign currency balances to address several financial reporting issues, such as determining functional currencies, accounting for foreign currency transactions, and translating its foreign	05/31/25	QAS Self-Study
8	Accounting	Accounting for Guarantees	1.0	Guarantees are often included within certain purchase agreements, sales agreements, commercial agreements, and many other types of agreements. This course provides an overview of the accounting, reporting, and disclosure requirements related to guarantees. The U.S. GAAP guidance related to guarantees is prescribed by ASC Topic 460.	03/31/24	QAS Self-Study
9	Accounting	Accounting for Guarantees	1.00	Guarantees are often included within certain purchase agreements, sales agreements, commercial agreements, and many other types of agreements. This course provides an overview of the accounting, reporting, and disclosure requirements related to guarantees. The U.S. GAAP guidance related to guarantees is prescribed by ASC Topic 460.	03/31/24	QAS Self-Study
10	Accounting	Accounting for Leases - Part II: The Application of the Lease Standard	4.0	Historically, lease accounting has been straightforward: a capital lease vs. an operating lease. An operating lease is treated as an off-balance sheet operating expense. The FASB issued ASU 2016-02, Leases (ASC 842) in response to the growing need for transparency and comparability among organizations. The basic concept of ASC 842 is that leases of all types convey the right to direct the use and obtain substantially all the economic benefit of an identified asset, creating an asset and liability for lessees. Thus, the most significant change requires lessees to recognize the rights and obligations resulting from all leases (greater than 12 months) as assets and liabilities on their balance sheets. Although the lessor accounting is largely unchanged from ASC 840, there are some important changes and more disclosure requirements. For example, certain principles of the lessor model are updated	09/30/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
11	Accounting	Accounting for Leases - Part III: Other Lease Matters	1.0	Historically, lease accounting has been straightforward: a capital lease vs. an operating lease. An operating lease is treated as an off-balance sheet operating expense. The FASB issued ASU 2016-02, Leases (ASC 842) in response to the growing need for transparency and comparability among organizations. The basic concept of ASC 842 is that leases of all types convey the right to direct the use and obtain substantially all the economic benefit of an identified asset, creating an asset and liability for lessees. Thus, the most significant change requires lessees to recognize the rights and obligations	09/30/2024	QAS Self-Study
12	Accounting	Accounting for Software Sales	1.5	This course provides an overview of the accounting for the costs of software to be sold, leased, or marketed. The accounting, reporting, and disclosure requirements related to this type of software is prescribed by ASC Topic 985-20. This course primarily addresses the concept of technological feasibility and how this impacts the cost classification of software development costs. The course also addresses the respective presentation and disclosure requirements.	03/31/24	QAS Self-Study
13	Accounting	Accounting for Special Purpose Acquisition Companies (SPACs)	1.0	This course provides an overview of Special Purpose Acquisition Companies (SPACs) along with a discussion of their advantages and disadvantages. This course also addresses the key stages of a SPAC transaction as well as the respective SEC filing requirements. Finally, this course includes several illustrative examples of SPAC financial statement disclosures. Author/Speaker: John Fleming	07/31/24	QAS Self-Study
14	Accounting	Accounting for the Lean Enterprise v1.1	2.0	This course provides an overview of accounting for the lean enterprise. This includes a discussion of lean thinking, how to implement lean, and the concept of kaizen. This course also addresses topics such as the various types of costing methods, dysfunctional behavior, value stream costing, and value stream performance measures. Finally, this course outlines how to implement lean accounting for accounts payable, accounts receivable, and financial statement preparation.	03/31/2025	QAS Self-Study
15	Accounting	Accounting for the Lean Enterprise v1.1	2.0	This course provides an overview of accounting for the lean enterprise. This includes a discussion of lean thinking, how to implement lean, and the concept of kaizen. This course also addresses topics such as the various types of costing methods, dysfunctional behavior, value stream costing, and value stream performance measures. Finally, this course outlines how to implement lean accounting for accounts payable, accounts receivable, and financial statement preparation. IMPORTANT: This course, previously titled "Accounting for the Lean Enterprise" has been republished in our current course platform. Please be aware that the content is the same, with	03/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
16	Accounting	Accounting Principle Changes	1.0	This course provides an overview of the accounting requirements with respect to accounting principle changes. The scope of accounting changes includes a discussion of changes in accounting principles, changes in accounting estimates, as well as changes of a reporting entity. A majority of the information included within this course is sourced from the requirements found within FASB ASC Topic No 250, Accounting Changes and Error Corrections.	11/30/23	QAS Self-Study
17	Accounting	Acquisition Planning and Accounting Best Practices	1.0	This course provides an overview of the key steps involved in acquisition planning and accounting best practices. This includes a discussion of the processes involved in the pre-diligence, due diligence, deal execution, and integration stages of an acquisition. This course also provides an overview of the key differences between a business combination transaction and an asset acquisition.	03/31/24	QAS Self-Study
18	Accounting	An Effective Accounts Payable Policy & Procedures Manual v1.1	2.0	Effective policies and procedures in the Accounts Payable function is critical for any organization wishing to reduce or eliminate duplicate payments, prevent and detect fraud, be cost effective and compliant with all regulatory issues affecting the payment function. The first step in that battle is having a current, detailed policy and procedures manual. This course presents information the professional can use to create an effective manual, that not only documents the organization's policies and procedures, but can be used as a reference and training guide. Industry expert Mary Schaeffer shows auditors, controllers, and managers how to create such a manual when none exists. She also includes an outline for a sample policy as well as a checklist	10/31/2024	QAS Self-Study
19	Accounting	An Overview of the COSO Framework v1.1	1.0	In this program, you will learn about the COSO Framework. Topics include: definition of internal control; the Framework's objectives, components, and principles; the meaning of effective internal control; and the limitations of internal control. Examples are also included to illustrate the application of the COSO Framework. This program is Part 1 of a two-part series of programs related to the COSO Framework. IMPORTANT: This course, previously titled "An Overview of the COSO Framework," has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	09/30/24	QAS Self-Study
20	Accounting	Analysis of the Corporate Annual Report v3.0	3.5	This course focuses on an analysis of the corporate annual report. It helps you interpret and understand its components, including the financial statements, footnotes, review of operations, auditor's report, supplementary schedules, management discussion and analysis (MD&A), and Management's Report On Internal Control Over Financial Reporting. It touches upon how the Sarbanes-Oxley 404 reporting differs from traditional reporting. The course also teaches you how to calculate and analyze financial ratios and cash flows. Author/Speaker: Steve Spafford, CPA	05/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
21	Accounting	Analyzing Cost Data for Management - Part 1 v2.0	2.0	Analyzing Cost Data for Management, Parts 1 to 4, covers the managerial use of accounting, financial, and operating data for planning, control, and decision making. The course series is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include strategic cost management, analysis of costs; break-even and contribution analysis; cost behavior analysis; activity-based costing (ABC); responsibility accounting and corporate balanced scorecard (CBS); budget for profit planning; short-term decisions; and capital budgeting. Author/Speaker: Steve Spafford, CPA	08/31/24	QAS Self-Study
22	Accounting	Analyzing Cost Data for Management - Part 2 v2.0	1.0	Analyzing Cost Data for Management, Parts 1 to 4, covers the managerial use of accounting, financial, and operating data for planning, control, and decision making. The course series is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include strategic cost management, analysis of costs; break-even and contribution analysis; cost behavior analysis; activity-based costing (ABC); responsibility accounting and corporate balanced scorecard (CBS); budget for profit planning; short-	08/31/24	QAS Self-Study
23	Accounting	Analyzing Cost Data for Management - Part 3 v2.0	1.0	Analyzing Cost Data for Management, Parts 1 to 4, covers the managerial use of accounting, financial, and operating data for planning, control, and decision making. The course series is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include strategic	08/31/24	QAS Self-Study
24	Accounting	Analyzing Cost Data for Management - Part 4 v2.0	1.0	Analyzing Cost Data for Management, Parts 1 to 4, covers the managerial use of accounting, financial, and operating data for planning, control, and decision making. The course series is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include strategic cost management, analysis of costs; break-even and contribution analysis; cost behavior analysis; activity-based costing (ABC); responsibility accounting and corporate balanced scorecard (CBS); budget for profit planning; short-	08/31/24	QAS Self-Study
25	Accounting	Balance Sheet: Fixed Assets v3.0	1.0	An asset is an item of economic value expected to yield a benefit to the owning entity in future periods. To provide information about liquidity, assets are divided into current and non-current assets on the balance sheet. A current asset, such as cash, account receivable, and prepaid expenses, is expected to be consumed within one year, while non-current assets, such as long-term	03/31/24	QAS Self-Study
26	Accounting	Balance Sheet: Inventory v3.0	1.0	An asset is an item of economic value expected to yield a benefit to the owning entity in future periods. To provide information about liquidity, assets are divided into current and non-current assets on the balance sheet. A current asset, such as cash, account receivable, and inventory, is expected to be consumed within one year, while non-current assets, such as long-term investments, property, plant and equipment, and intangible assets, are to be	03/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
27	Accounting	Balance Sheet: Reporting Liabilities v2.0	4.0	A liability is a legal debt or obligation that arises during business operations. A current liability, such as accounts payable, is payable within one year (or within the normal operating cycle, whichever is longer). A noncurrent liability, such as bonds payable, long-term loan, and finance lease, is an obligation that is due in over a year. This course discusses generally accepted accounting principles (GAAP) for reporting both current and noncurrent liabilities on the balance sheet. Author/Speaker: Steve Spafford, CPA	09/30/24	QAS Self-Study
28	Accounting	Bank Secrecy Act of 1970 (BSA)	1.0	This course provides an overview of the Bank Secrecy Act of 1970. This includes information related to both currency transaction reports and suspicious activity reports. This course also addresses various money laundering acts as well as the minimum requirements for establishing an anti-money laundering compliance program.	04/30/24	QAS Self-Study
29	Accounting	Best Practices for Accounts Payable: Invoice Handling	1.0	Best practices for the invoice handling function are critical for those organizations concerned about their profitability. Poor practices result in excess cost, duplicate payments, increased processing expenses, fraud, and frayed vendor relationships. This course presents information the professional can use to identify best practice problems. Industry expert Mary S. Schaeffer explains the invoice issues. She then reveals the best practices for a myriad of these problems, as well as identifying almost best practices for those cases where it is not possible to use the best practice and the worst practices which are likely to cause trouble.	02/29/24	QAS Self-Study
30	Accounting	Business Combinations - U.S. GAAP vs. IFRS	1.0	This course provides an overview of the similarities and key differences between the business combination standards issued by the FASB (ASC Topic 805) and the IASB (IFRS 3). While these standards are very similar, as is the case with many areas of U.S. GAAP vs. IFRS, there are notable differences that are helpful to understand. Note that this course is not intended to provide an exhaustive discussion of these differences	03/31/24	QAS Self-Study
31	Accounting	Business Combinations v2.0	2.0	The accountant is frequently called upon to advise management of the impact of proposed combinations Knowledge of the emerging accounting rules in this area is critical in supporting this function. This course explains the characteristics of a business and identifies transactions required for the application of business combination accounting, which refers to acquisition method in ASC 805, Business Combinations. Author/Speaker: Steve Spafford, CPA	05/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
32	Accounting	Cash Flow Based Ratios: What are They? v1.1	0.20	This nano-learning module is designed to describe and identify cash flow based ratios.	01/31/25	QAS Self-Study
33	Accounting	COSO Framework – Part 1	1.0	This course provides an overview of the provisions of the COSO Framework. This includes defining what is internal control, understanding what is meant by an effective internal control system, and providing examples of key controls. This course also address the importance of entity level controls as well as the COSO Framework’s objectives and components.	05/31/24	QAS Self-Study
34	Accounting	COSO Framework – Part 2	1.0	This course provides an overview of internal control and addresses what is meant by an effective internal control system. This includes a discussion of the three primary COSO Framework objectives along with the components and principles of internal control. This course also addresses certain points of focus and how they interrelate to demonstrate an effective system of internal control.	05/31/24	QAS Self-Study
35	Accounting	Credit Losses on Financial Instruments - ASU 2016-13 v3.0	3.0	This course provides an overview of the credit losses standard issued by the Financial Accounting Standards Board (FASB) in June 2016. The standard (issued through ASU No. 2016-13) applies to nearly all entities, not just those in the financial services industry, and changes how entities document and account for credit impairment on their respective financial instruments. This standard is effective for public business entities for annual periods beginning	11/30/2024	QAS Self-Study
36	Accounting	Credit Losses on Financial Instruments - ASU 2016-13 v4.0	4.00	This course provides an in-depth overview of Accounting Standards Update (ASU) No. 2016-13, Measurement of Credit Losses on Financial Instruments, issued by the Financial Accounting Standards Board (FASB) in June 2016. The standard applies to nearly all entities, not just those in the financial services industry, and changes how entities document and account for credit impairment on their respective financial instruments. This standard was effective for public business entities for annual periods	01/31/2025	QAS Self-Study
37	Accounting	Debt and Equity Investments v2.0	1.0	This course provides an overview of debt and equity investments – Topics 320 and 321, with emphasis on the classification for accounting purposes. This course also addresses the initial and subsequent measurement requirements for these investments as well as considerations related to fair value. This course also provides information relating to required disclosures for these types of investments.	05/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
38	Accounting	Do I Have a Lease?	1.0	This course provides an in-depth overview of the assessment of whether or not an arrangement is or contains a lease. This includes a discussion of specific guidance prescribed by ASC Topic 842 as well as additional interpretive guidance provided several of the Big 4 accounting firms. This course also addresses the short-term lease exception available in ASC Topic 842.	04/30/24	QAS Self-Study
39	Accounting	Do I Have a Lease?	1.00	This course provides an in-depth overview of the assessment of whether or not an arrangement is or contains a lease. This includes a discussion of specific guidance prescribed by ASC Topic 842 as well as additional interpretive guidance provided several of the Big 4 accounting firms. This course also addresses the short-term lease exception available in ASC Topic 842.	04/30/24	QAS Self-Study
40	Accounting	Dodd-Frank Act (DFA)	1.0	This course provides an overview of the background history and environment that led to the passing of the Dodd-Frank Act. This course focuses on the changes made by the Dodd-Frank act on financial institutions and consumer protection and mortgages. This course also address other key provisions of the law as appropriate.	04/30/24	QAS Self-Study
41	Accounting	Evaluating and Properly Disclosing FASB Accounting Standard Updates (ASUs)	1.0	This course provides an overview of the processes involved in understanding, evaluating, and properly disclosing Accounting Standard Updates (ASUs) issued by the FASB. This includes a look at the key elements included within each ASU, how companies should consider the impacts from the change, as well as how to properly disclose these impacts (if known) within their notes to their financial statements. This course also outlines an effective five-step process for monitoring ASUs, from initial release to adoption. Speaker/Author: Kelen F. Camehl, CPA, MBA	07/31/24	QAS Self-Study
42	Accounting	Financial Statement Analysis and Uses: Part 1 v2.0	3.0	Financial Statement Analysis and Uses: Part 1 is the first part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
43	Accounting	Financial Statement Analysis and Uses: Part 2 v2.0	2.0	Financial Statement Analysis and Uses: Part 2 is the second part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the intricacies of financial statements, and their use by investors, creditors, analysts, and other interested parties. This course series can enhance your chance for success in business and investing by enabling you to profit from the knowledge, insights, and perceptions of professionals who use financial statement analysis tools and techniques on a day-to-day basis. Realistic	04/30/24	QAS Self-Study
44	Accounting	Financial Statement Analysis and Uses: Part 3 v2.0	2.0	Financial Statement Analysis and Uses: Part 3 is the final part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the intricacies of financial statements, and their use by investors, creditors, analysts, and other interested parties. This course series can enhance your chance for success in business and investing by enabling you to profit from the knowledge, insights, and	05/31/24	QAS Self-Study
45	Accounting	Financial Statements and Analysis v2.1	1.0	Finance involves obtaining, using, and managing funds to achieve the company's financial objectives (e.g., maximization of shareholder value). This course emphasizes and develops an understanding of financial concepts, tools, strategies, and major decision areas related to the financial management of a business, as well as addressing issues associated with financial information analysis. The course is directed toward the business person who must have financial knowledge but has not recently had training	10/31/24	QAS Self-Study
46	Accounting	FMN - 2023/February, Seg 1 - The Ins and Outs of Hedge Accounting	2.00	Hedge accounting provides a mechanism where you can match the timing of the income statement impact of the derivative with the timing of the impact of the item that you're hedging. Jonathan Howard, Senior Consultation Audit & Assurance Partner with Deloitte & Touche LLP, explains hedge accounting, the different hedge accounting models, and the most common component risks that are hedged. Also reviewed are the implications of ASU 2017-12 and ASU 2022-01.	09/14/24	QAS Self-Study
47	Accounting	FMN - 2023/February, Seg 2 - Accounting in an Uncertain World	2.00	COVID-19 had a major impact on the accounting profession in many ways, including evolving technology, remote work issues, and new reporting requirements. Accountants have faced new professional challenges associated with these events as well as fallout from supply chain disruptions and climate change. Helen Kerrigan, Director of Future Finance Training, Ltd., offers ways for today's accounting and finance professionals to address these	09/14/24	QAS Self-Study
48	Accounting	FMN - 2023/January, Seg 3 - The Accountant's Role in Leveraging ESG	2.0	ESG has been a hot topic in the political and business worlds for years and is now drawing a great deal of attention in the accounting arena. Katherine Smith, Executive Director of the Center for Corporate Citizenship, reviews the recently issued proposals by the SEC that would help to improve ESG disclosures and suggests some new ways of thinking about ESG and accounting.	08/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
49	Accounting	FMN PLUS- 2023/October, Seg 2 - Business Interruption: Exploring the Loss Calculation	2.0	A business interruption claim is a crucial aspect of risk management and financial recovery that accountants need to be familiar with. The process involves analysis and a number of important calculations. Kerrie Merrifield is the Owner of Axiom Forensics and has been working in this field for over 30 years. Topics covered include what's involved in preparing the business interruption insurance claim, the key aspects of these policies, business income calculation approaches, and the steps accountants should take when working on a claim with a company.	05/13/2025	QAS Self-Study
50	Accounting	FMN Plus-2023/April, Seg 2 - The Intersection of Data and Accounting	2.0	Finance and accounting organizations are using a variety of new digital technologies in the workplace. As today's cutting edge accountant becomes more of a business partner, knowing how to leverage data and technology is increasingly important. John Paillet, Director at KPMG, specializes in leasing, digital transformation, technical accounting, and compliance with new accounting guidance. He shares his insights on how data and accounting can form a productive ever-evolving working relationship.	11/14/2024	QAS Self-Study
51	Accounting	FMN Plus-2023/April, Seg 5 - GASB 87 Leases: Implementation and Other Considerations	2.0	Leasing is a major activity for not only most corporations but for many state and local governments in the United States. The Governmental Accounting Standards Board's (GASB's) new leases standard is designed to result in greater transparency and usefulness for financial statement users. Warren Ruppel and Phillip Marciano, Managing Directors with Mayer Hoffman McCann, review their client's experiences with implementing GASB No. 87 Leases.	11/14/2024	QAS Self-Study
52	Accounting	FMN Plus-2023/July, Seg 3 – Maximizing FinTech for the Tax Professional	2.0	Digital transformation is moving quickly and finance and tax departments can seize the opportunity to accelerate efficiencies, positioning themselves to drive greater value in their organization. Technology has been changing all aspects of taxation, from tax collection and compliance down to the tax base itself. Jeremiah LaRue, of CPA.com, guides us through trends in taxation,	02/14/25	QAS Self-Study
53	Accounting	FMN Plus-2023/Jun, Seg 5 – Interest Rate Swaps: Purpose and Potential	2.0	The risk of rising interest rates is now a significant concern for borrowers of floating rate loans. To combat this risk, many organizations enter into interest rate swaps. Brett Schwantes, Director of Auditing for Wipfli LLP, reviews the basic characteristics of this type of derivative and why an entity would enter into one. Other topics include accounting hedges, alternatives to interest rate swaps, and the impact of today's environment on the use of these tools.	01/14/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
54	Accounting	FMN Plus-2023/May, Seg 3 – Not-for-Profit: Navigating Investment Risk & Rewards	2.0	Investments are an integral part of the financial well-being of most endowments and foundations. Understanding the value of investment results as well as the various strategic challenges presented in the current economic environment are crucial to the success of Not-for-Profit organizations. Marci Thomas, of Transformation Advisors, reviews the importance of both a prudent investment policy and preservation of purchasing power. If managed well, the funds of an endowment should sustain operations of the organization into perpetuity.	12/14/2024	QAS Self-Study
55	Accounting	FMN Plus-2023/May, Seg 5 - Subscription-Based IT Arrangements and Other GASB Agenda Items	2.0	In June of 2020 the GASB released Statement No. 96 on Subscription-Based IT arrangements in order to alleviate some of the inconsistencies that existed in practice. Warren Ruppel and Phillip Marciano, Managing Directors with Mayer Hoffman McCann, discuss the major issues relating to the new standard. They also review GASB No. 100 on Accounting Changes and Error Corrections and GASB No. 101 on Compensated Absences.	12/14/2024	QAS Self-Study
56	Accounting	FMN Plus-2023/Oct, Seg 1 - Crypto Part II: How Did We Get Here?	2.0	Although volatility is a natural part of market activity, the cryptocurrency markets are notorious for steep ups and downs. Though these periods of fluctuation may be intimidating to some, large price swings are often what bring crypto investors substantial profits. On the other hand, deep rooted	05/13/2025	QAS Self-Study
57	Accounting	FMN PLUS-2023/September, Seg 1 - Crypto Part I: What is Happening Today?	2.0	In the past year, the cryptocurrency landscape has been quite unstable to say the least. The bankruptcy of major crypto firms such as FTX, BlockFi, Celsius Network, and Voyager Digital caused further decline in the industry and brought about many important questions. The most important one being, should digital assets be classified as securities or not? Rusty Planert, a Senior Manager at Wipfli LLP in the firm's financial services group, joins this segment	04/13/25	QAS Self-Study
58	Accounting	FMN PLUS-2023/September, Seg 3 - CECL Model Validation: What You Need to Know	2.0	The FASB issued ASU 2016-13, which introduced the current expected credit loss (CECL) methodology for estimating allowances for credit losses. Companies are responsible for selecting their own models and as a result they are performing model validations in order to confirm that a model achieves its intended purpose. Baker Tilly US Partner Ivan Cilik and Director Sean Statz describe what's involved in a model validation - outlining the procedures applied, the challenges involved, and why this process is important.	04/13/25	QAS Self-Study
59	Accounting	Foreign Corrupt Practices Act (FCPA)	1.0	This course provides an overview of the Foreign Corrupt Practices Act including historical background and anti-bribery provisions. This course also includes a discussion of the accounting provisions including recordkeeping, internal controls, reporting, and scope. This course also addresses compliance requirements as well as whistleblower provisions and protections.	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
60	Accounting	Foreign Corrupt Practices Act v2.0	1.0	This course provides a basic understanding of the history of the Foreign Corrupt Practices Act (FCPA) and the main provisions of the FCPA, including the anti-bribery provisions and the books and records and internal control provisions. It also discusses the penalties associated with violating the FCPA, and provides leading practices to remain in compliance with the FCPA.	03/31/2025	QAS Self-Study
61	Accounting	Fraud Update: The Impact Of Fraud And Actions To Address Fraud v2.1	1.00	As fraud has evolved over the years the controls and procedures to prevent and detect fraud have also evolved. This course will consider the significant impact of fraud and the measures that have occurred to address fraud, particularly white-collar crime. The U.S. government response to events and situations involving fraudulent activity will be looked at, along with the consequences for committing fraud. The effectiveness of an organization's internal control system plays an important role regarding fraud, and an overview of the recently updated COSO's Internal Control - Integrated Framework is provided. Examples of fraud risks will be reviewed, along with steps that can be implemented as part of an anti-fraud program.	01/31/25	QAS Self-Study
62	Accounting	Fraud: Ensuring Integrity in Financial Reporting - Part 3	2.0	A corporate scandal involves alleged or actual unethical behavior by people acting within or on behalf of a corporation. Since the turn of the century, the U.S. has seen some large corporate collapses and scandals due to shoddy and deceptive accounting practices. Many companies, shareholders and employees suffered as stock prices fell and reputations were tarnished when businesses conducted questionable practices. This course is divided into four parts. Part 1 identifies the common financial shenanigans demonstrated with a series of real-life cases and addressed ongoing financial reporting issues (e.g., restatements, SEC enforcement actions). The failure of corporate governance and auditor's role in Enron's collapse are also discussed. Part 2 explains the basic accounting rules for stock-based compensation. It also identifies regulations that protect investors from unethical business practices.	09/30/2024	QAS Self-Study
63	Accounting	Fraud: Ensuring Integrity in Financial Reporting - Part 4	1.0	A corporate scandal involves alleged or actual unethical behavior by people acting within or on behalf of a corporation. Since the turn of the century, the U.S. has seen some large corporate collapses and scandals due to shoddy and deceptive accounting practices. Many companies, shareholders and employees suffered as stock prices fell and reputations were tarnished when businesses conducted questionable practices. This course is divided into four parts. Part 1 identifies the common financial shenanigans demonstrated with a series of real-life cases and addressed ongoing financial reporting issues	09/30/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
64	Accounting	Full Disclosure in Financial Reporting v5.0	2.5	The full disclosure principle, one of the major accounting principles, requires that information provided in financial statements be sufficiently complete to avoid misleading users of the reports by omitting significant facts of information. The full disclosure principle also refers to revealing information that would be useful in the decision-making processes of informed users. This course discusses the disclosures required of companies, including those related to accounting policies, long-term purchase contract obligations, segmental information, related parties, risks and uncertainties, and interim	09/30/24	QAS Self-Study
65	Accounting	Fundamentals of Accounts Payable: Enhancing Your AP Operations	1.0	Every organization has an accounts payable function. If it is handled poorly, it can cost the organization a lot more than it should. Not only are there extra operating costs, but poorly run operations can lead to duplicate payments, increased and costly frauds, and regulatory nightmares. In this course, you will learn some simple ways to enhance your accounts payable's productivity, create an effective electronic payment program, and minimize some common problems that lead to decreased productivity. Author/Speaker: Mary Schaeffer / Crystallus, Inc.	02/29/24	QAS Self-Study
66	Accounting	Fundamentals of Accounts Payable: Payment Fraud Prevention and Detection v1.1	2.0	Payment fraud is an unfortunate fact of life for virtually every organization doing business today. There's no such thing as too big or too small. Everyone is a target. But that doesn't mean you have to be a victim. In this course you will learn how to take the proper steps to prevent and detect check, card, and electronic payment fraud. You'll also learn about some of the risks your organization may not realize it has taken on when it allows employees to use their own tablets and smart phones for company business.	03/31/2025	QAS Self-Study
67	Accounting	Fundamentals of Accounts Payable: Payment Fraud Prevention and Detection v1.1	2.0	Payment fraud is an unfortunate fact of life for virtually every organization doing business today. There's no such thing as too big or too small. Everyone is a target. But that doesn't mean you have to be a victim. In this course you will learn how to take the proper steps to prevent and detect check, card, and electronic payment fraud. You'll also learn about some of the risks your organization may not realize it has taken on when it allows employees to use their own tablets and smart phones for company business.IMPORTANT: This course, previously titled "Fundamentals of Accounts Payable: Payment	03/31/25	QAS Self-Study
68	Accounting	Fundamentals of Accounts Payable: Payments	1.0	The payment process is fraught with opportunities to make mistakes - errors that will directly impact your company's bottom line. For the most part, they are easy to avoid. The key is knowing what they are and then devising best practice processes to make sure you don't inadvertently make them. You'd be surprised how frequently this happens, even at the best run organizations. In this course, we examine the common problems of losing early payment discounts (very expensive), incurring late fees, making too many rush payments (inefficient and costly), and the problems associated with the practices of making rush payments and returning checks to requisitioners. Both demonstrate weak internal controls and make the payment process inefficient. Strategies for minimizing or eliminating these issues are included. We close by taking a look at inaccurate payments and payment audits.	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
69	Accounting	Getting Paid Faster	1.0	Most companies have at least a few customers who don't pay them in a timely manner. Unfortunately, for some the problem is worse. They have many customers who don't pay them as quickly as they'd like. While it is definitely true that some of these organizations purposely drag their feet when it comes to the timing of payments, that is not always the case. In fact, many times the delay is due to something the supplier did (or didn't do) during the billing process. These are simply practices that could be easily rectified. This course contains the standard best practices every organization	03/15/24	QAS Self-Study
70	Accounting	Going Concern Accounting and Auditing Issues v1.1	1.0	This course provides an overview of going concern accounting and auditing issues. This includes a discussion of indicators of going concern problems and differentiates between responsibilities of management and the auditor. This course also provides an overview of the respective accounting/auditing guidance that is applicable to going concern evaluations.	09/30/2025	QAS Self-Study
71	Accounting	Goodwill Impairment Basics	1.0	This course provides a basic overview of goodwill impairment testing. The accounting and reporting requirements related to goodwill are prescribed by the Financial Accounting Standards Board (FASB) in ASC Topic 350-20. This course focuses on the subsequent measurement requirements including the accounting alternative allowed for certain eligible entities. This course also addresses briefly describes the disclosure requirements for goodwill and is current through the issuance of ASU 2019-06.	11/30/23	QAS Self-Study
72	Accounting	Goodwill Impairment Testing	2.0	This course provides an overview of goodwill impairment testing. The accounting and reporting requirements related to goodwill are prescribed by the Financial Accounting Standards Board (FASB) in ASC Topic 350-20. This course focuses on topics such as the initial recognition of goodwill and subsequent measurement requirements including the accounting alternative allowed for certain eligible entities. This course also addresses the disclosure requirements for goodwill and is current through the issuance of ASU 2019-	11/30/23	QAS Self-Study
73	Accounting	How to Account for Internal-Use Software Arrangements	1.0	This course provides an overview of the accounting for internal-use software. The accounting and reporting requirements related to internal-use software can be found within ASC Topic 350-40. The primary information addressed within this ASC Topic relates to the development costs that should and should not be capitalized, how those costs are amortized, how they are tested for impairment, as well as presentation and disclosure requirements. Speaker/Author: Kelen F. Camehl, CPA, MBA	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
74	Accounting	How to Develop and Maintain a Cost-Effective and Sustainable SOX Compliance Program v1.1	2.00	This course provides an overview of the best practices for internal auditors, with specific emphasis on how to develop and maintain a cost-effective and sustainable SOX compliance program. Specific topics in this course include how to prepare a risk assessment and identify the key control gaps, and how to develop a practical, sustainable SOX compliance plan, as well as considerations with respect to testing key controls and concluding on their operating effectiveness. In addition, this course presents several examples of processes that can be implemented to strengthen internal controls.	01/31/25	QAS Self-Study
75	Accounting	IFRS - Part 1	1.0	This course, part one of a three part series, provides an overview of international financial reporting standards (IFRS) as established by the International Accounting Standards Board (IASB). In Part 1, specific financial reporting topics are discussed including IFRS 1, First-time Adoption of IFRS, as well as identification of specific differences between IFRS and U.S. GAAP.	04/30/24	QAS Self-Study
76	Accounting	IFRS and U.S. GAAP – Major Differences	1.0	This course provides an overview of the major differences between IFRS and U.S. GAAP. This course primarily focuses on those IFRS standards most relevant for financial reporting and disclosure. Author/Speaker: John Fleming	06/30/24	QAS Self-Study
77	Accounting	IFRS in the U.S.A.: An Implementation Guide v4.0	4.0	This course provides an introductory overview of International Financial Reporting Standards, including detailed discussions of the impact that adopting IFRS will have on businesses. This course also includes comprehensive reviews of the IASB structure and its standard-setting process, the basic framework that serves as the foundation for IFRS and the differences that exist between U.S. GAAP and IFRS.	03/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
78	Accounting	Income Tax Accounting v3.0	4.0	Accounting for income taxes is one of the more challenging topics of financial accounting. Corporations must file income tax returns following the guidelines developed by the IRS. Because GAAP and tax regulations differ in several ways, so frequently do pretax financial income and taxable income. Hence, the amount that a company reports as tax expense will differ from the amount of taxes payable to the IRS. Those differences produce a complex accounting standard. Tax-related restatement is one of the leading causes of	03/31/25	QAS Self-Study
79	Accounting	Interpreting Cash Flow Statements V3.0	1.0	This course provides tools and techniques for interpreting the statement of cash flows. A variety of ratios and other analytical tools are used to explore the wealth of information available in this significant component of an entity's audited financial statements. The material covered in this course is applicable to independent auditors, internal auditors, entity management, investors, analysts, and lenders.	03/31/25	QAS Self-Study
80	Accounting	Interpreting the Balance Sheet v3.0	1.0	This course provides tools and techniques for interpreting the balance sheet. A variety of ratios and other analytical tools are presented to explore the wealth of information available in this significant component of an entity's audited financial statements. The material covered in this course is applicable to independent auditors, internal auditors, entity management, investors, analysts, and lenders.	02/28/25	QAS Self-Study
81	Accounting	Introduction to Investment Companies	1.0	This course provides an overview of investment companies. This includes a discussion of the industry and relevant regulations including the U.S. Investment Company Act of 1940 and the U.S. Jumpstart Our Business Startups Act (JOBS Act). This course also addresses the relevant accounting guidance included within Topic 946 as well as the accounting for capital share transactions and distributions.	07/31/24	QAS Self-Study
82	Accounting	Investment Company Act of 1940	1.0	This course provides an overview of the Investment Company Act of 1940. This includes a discussion of the main provisions of the Act as well as investment company characteristics. This course also includes a discussion of the nature of and classification of investment companies as well as examples of investment company disclosures.	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
83	Accounting	Know the Differences Between an Asset Acquisition vs. Business Combination	1.0	This course provides an overview of determining whether an acquisition should be accounted for as a business combination or simply as an acquisition of assets. This includes a focus on whether substantially all of the fair value of the gross assets acquired are concentrated in a single identifiable asset or a group of similar identifiable assets. This course also provides	01/31/25	QAS Self-Study
84	Accounting	Lease Accounting Fundamentals	1.0	This course provides a high level overview of the accounting and reporting requirements related to lease transactions as outlined in ASC Topic 842. This course addresses the process of determining whether an arrangement contains a lease and the resulting lease classification. This course also addresses recognition requirements as well as some high level presentation & disclosure topics. Speaker/Author: Kelen F. Camehl, CPA, MBA	07/31/24	QAS Self-Study
85	Accounting	Master Vendor File (and Other Vendor Issues) in Accounts Payable v1.1	4.0	Vendor issues in an effective accounts payable function are often ignored. This is unfortunate because poor controls around the master vendor file, the way data is entered, and the lack of rigid internal controls all play a key role in preventing fraud and duplicate payments. And it's not as easy as you might think. There are numerous details, which if ignored, can cause problems whose impact is felt directly in the bottom line. Industry expert Mary Schaeffer delves into this material revealing where the problems are and what every organization should be doing to minimize, if not eliminate, the impact of these issues. © Mary S. Schaeffer, Accounts Payable Now & Tomorrow.	10/31/2024	QAS Self-Study
86	Accounting	Non-GAAP Financial Measures - What You Need to Know	2.5	This course provides an overview of non-GAAP financial measures with a particular emphasis on comments from the SEC, the FASB, as well as comment letter analysis from several of the Big 4 accounting firms. Non-GAAP financial measures continue to rank at the top of the most frequent comment letters issued by the SEC. As a result, it's important to understand the guidance with respect to these measures to ensure that an entity's financial statements remain GAAP compliant and are not misleading.	03/31/24	QAS Self-Study
87	Accounting	Non-Traditional Financial Statement Analysis 2.0	1.5	Non-Traditional Financial Statement Analysis is designed to provide a comprehensive review of financial statement analysis techniques that have become more common in recent years. The program's coverage includes cash flow based analysis, cash flow based ratios, cash gap analysis, non-GAAP performance measures, and fair value issues using cash flow analysis techniques.	09/30/2024	QAS Self-Study
88	Accounting	Non-Traditional Financial Statement Analysis 2.0	1.5	Non-Traditional Financial Statement Analysis is designed to provide a comprehensive review of financial statement analysis techniques that have become more common in recent years. The program's coverage includes cash flow based analysis, cash flow based ratios, cash gap analysis, non-GAAP performance measures, and fair value issues using cash flow analysis techniques.	09/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
89	Accounting	Not-for-Profit Accounting: Reporting and Analysis	4.0	The Financial Accounting Standards Board (FASB) provides guidance for communication of a not-for-profit organization's (NFPO) financial performance and condition to stakeholders (e.g. donors, grantors, creditors). To assist management and auditors in preparing financial statements and performing engagements, this course provides an overview of the accounting and reporting framework applicable to NFPOs that apply FASB standards. It also discusses accounting by specific nonprofits – colleges and universities, voluntary health and welfare organizations, and health care entities. Finally, the course describes financial analysis and ratios that can be useful to analyze the financial fitness of NFPOs.	05/31/25	QAS Self-Study
90	Accounting	Often-Overlooked Internal Control Breakdowns in Accts Payable	1.0	Strong internal controls are a good part of the fraud prevention framework any organization creates for the purposes of thwarting crooks. However, there are many places these controls fall down, and often they are in places where you least expect them. This is especially important when it comes to the accounts payable function. For control breakdowns in this area allow crooks easy access to the organization's financial assets. This course takes a look at control breakdowns that are sometimes unintentionally ignored to the peril of the organization not addressing them. The issues evaluated in this course are critical to those who want to run an efficient, fraud-resistant accounts payable function. Author/Speaker: Mary Schaeffer / Crystallus, Inc.	06/30/24	QAS Self-Study
91	Accounting	Optimize Cash Flow Through Receivables Factoring	2.0	Factoring is a type of transaction where an entity sells its customer receivables to a financial intermediary who then in turn collects payment from the entity's customers. Many entities employ this strategy to accelerate cash collection. This course provides an overview of the accounting and reporting requirements with respect to accounts receivable factoring programs as well as the conditions that must be met in order to recognize the	01/31/25	QAS Self-Study
92	Accounting	Overview of the Pension System in the United States	1.0	In 2020, the Pension Rights Center reported that one out of three older adults received income from private company or union pension plans; federal, state, or local government pension plans; or railroad retirement, military, or veterans' pensions. The need to properly administer and account for pension funds is critical. This course provides an overview of the pension system in the U.S. discussing the nature of pension plans, plan participants' activities, the classification of pension plans, and types of pension plans and their	02/29/24	QAS Self-Study
93	Accounting	Overview of the SEC and Laws that Govern the Securities Industry v2.0	1.0	This course addresses the organization of the SEC as well as introducing the laws that regulate the securities industry. The divisions of the SEC include Corporate Finance, Trading and Markets, Investment Management, Enforcement, and Economic and Risk Analysis. The primary laws that govern the securities industry include Securities Acts of 1933 and 1934, Trust Indenture Act of 1939, Investment Advisors Act of 1940, Investment Company Act of 1940, Sarbanes-Oxley Act of 2002, Dodd-Frank Act of 2010, and Jumpstart Our Business Startups Act of 2012.	02/29/24	QAS Self-Study



For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
94	Accounting	Principles of ASC 250: Accounting Changes and Error Corrections	3.0	A company's financial statements sometimes report significantly different results from year to year. This may be due to changes in economic circumstances, but it may also be due to changes in accounting methods or corrections of errors in recording past transactions. Changing the accounting method used can have a dramatic impact on a company's financial statements. This course provides a comprehensive overview of the accounting treatments and disclosure requirements pertaining to accounting changes and error corrections as stipulated in ASC 250 Accounting Changes and Error Corrections. It discusses the different types of accounting changes and error corrections and the related reporting implications within an entity's financial statements. Specifically, it includes excerpts from and references to ASC 250, interpretive guidance, and examples. It also provides insights from the Securities and Exchange Commission (SEC) staff.	09/30/24	QAS Self-Study
95	Accounting	Real Estate: Basic Accounting and Mathematics	2.0	Real Estate: Basic Accounting and Mathematics is a refresher course covering the basic concepts and tools of accounting, finance, and math necessary for new real estate professionals. It is also applicable for accountants as well as real estate investors. Topics covered are balance sheet, income statement, basic accounting concepts, real estate algebra, finance math, and more.	09/30/2024	QAS Self-Study
96	Accounting	Recognizing Assets and Liabilities in a Business Combination	2.0	Recognizing assets acquired and liabilities assumed in a business combination is a critical step in applying the acquisition method process to business combinations. This step is also one of the more significant steps involved in a business combination transaction. Given the importance of the recognition of assets and liabilities, it's critical that you have a good understanding of the principles and requirements related to this step in the process. This course provides an in-depth overview of this step based on the standards prescribed by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 805 ("Business Combinations").	01/31/24	QAS Self-Study
97	Accounting	Revenue - Five Steps to Recognition	2.0	This course provides an overview of the revenue recognition standards prescribed by the Financial Accounting Standards Board (FASB) in ASC Topic 606. This course focuses specifically on the five-step model for revenue recognition including identifying a contract, identifying performance obligation, determining the transaction price, allocating the transaction price to performance obligations, and recognizing revenue. 	01/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
98	Accounting	Revenue from Contracts with Customers – ASU 2014-09 as Amended, (Topic 606) Disclosure Requirements	1.0	This course provides an overview of the revenue recognition topic prescribed by the FASB such that participants can understand the key purpose of the revenue disclosure requirements. In addition, this course also provides an overview of the five-step revenue recognition approach.	03/31/24	QAS Self-Study
99	Accounting	Revenue from Contracts with Customers - ASU 2014-09, as Amended (Topic 606) v1.1	1.0	In this course, you will learn about the revenue guidance issued by the Financial Accounting Standards Board (FASB) - ASU 2014-09 (Topic 606). This guidance impacts nearly every financial statement reporting entity and provides recognition, measurement, presentation and disclosure guidance substantially different from legacy revenue recognition topics.	09/30/24	QAS Self-Study
100	Accounting	Revenue Recognition - Contract Assessment	1.0	This course provides an overview of the first step in the revenue recognition process – the identification of a contract with a customer. This includes a discussion of key definitions and considerations along with the detailed accounting guidance from ASC Topic 606. This course incorporates excerpts from the FASB's basis for conclusions of the new revenue recognition standard as well as key excerpts from Big 4 revenue recognition guides in order to develop a comprehensive understanding of this step in the process.	03/31/24	QAS Self-Study
101	Accounting	Revenue Recognition - Part 1 v2.0	1.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts	12/31/2024	QAS Self-Study
102	Accounting	Revenue Recognition - Part 2 v2.0	2.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts and timing of revenue but potentially affects organizations' financial statements, business processes, and internal control over financial reporting. The standard also affects other related accounting topics such as contract modification, rights of return, licensing, principal-versus-agent considerations.	11/30/2024	QAS Self-Study
103	Accounting	Revenue Recognition - Part 3 v2.0	2.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts and timing of revenue but potentially affects organizations' financial statements, business processes, and internal control over financial reporting. The standard also affects other related accounting topics such as contract modification, rights of return, licensing, principal-versus-agent considerations.	11/30/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
104	Accounting	Revenue Recognition - U.S. GAAP vs. IFRS	1.0	This course provides an overview of the similarities and key differences between the revenue recognition standards issued by the FASB (ASC Topic 606) and the IASB (IFRS 15). While these standards are materially similar as the regulators worked jointly to issue the new converged standards, there are notable differences that are good to understand. However, this course is not intended to provide an exhaustive discussion of these differences.	03/31/24	QAS Self-Study
105	Accounting	Revenue Recognition Principles	4.0	This course provides an overview of the new revenue recognition standard prescribed by the Financial Accounting Standards Board (FASB) issued in May 2014. The new standards are effective for public business entities for annual reporting periods after December 1, 2017, including interim periods within that reporting period. For calendar year public filers, these entities implemented the new standards starting in 2018. 	01/31/25	QAS Self-Study
106	Accounting	Sec Pay Versus Performance Disclosures – What You Need to Know	1.0	In August 2022, the Securities and Exchange Commission (SEC) adopted amendments to its rules to require entities to disclose information about the relationship between executive compensation actually paid and the entity's financial performance. The rules implement a long-standing requirement mandated by the Dodd-Frank Act. This course provides an overview of the disclosures, how they were developed, and when entities need to apply the new requirements.	01/31/25	QAS Self-Study
107	Accounting	SEC Top Focus Areas: Non GAAP Financial Measures	1.0	This course provides an overview of non-GAAP financial measures with a particular emphasis on comments from the SEC, the FASB, as well as comment letter analysis from several of the Big 4 accounting firms. Non-GAAP financial measures continue to rank at the top of the most frequent comment letters issued by the SEC. As a result, it's important to understand the guidance with respect to these measures to ensure that a company's financial statements remain GAAP compliant and are not misleading. Speaker/Author: Kelen F. Camehl, CPA, MBA	06/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
108	Accounting	Securities Act of 1933 and the Securities Exchange Act of 1934 v2.0	2.0	This course addresses the Securities Acts of 1933 and 1934. The primary purpose of this course is to provide an overview of the two acts sufficient to understand the requirements of each act focusing on registration and disclosure. Part 3 of this SEC series will address the Securities Acts of 1933 and 1934's financial statement requirements for a registrant as well as the SEC's Staff Accounting Bulletins (SABs).	02/29/24	QAS Self-Study
109	Accounting	Securities and Exchange Commission: Regulations S-K and S-X v2.0	2.0	Regulations S-K and S-X provide registrants with the rules applicable to SEC filings from initial registration statements (Form S-1) to recurring required filings with the SEC such as Form 10-K and Form 10-Q. Specifically, Regulation S-K describes the information required in the non-financial statement portions of filings whereas Regulation S-X describes the form and content for financial statements and related note disclosures in filings.	02/29/24	QAS Self-Study
110	Accounting	Securities and Exchange Commission: Reporting Requirements v2.0	2.0	This course provides an overview of SEC Reporting Requirements. This includes information relating to Forms S-1, S-3, and S-4 that relate to a company's initial registration statement under the Securities Act of 1933. This course also addresses periodic reporting requirements in forms 8-A, 10, 8-K, 10-K, and 10-Q as required by the Securities Act of 1934; the SEC's Financial Reporting Manual; and selected topics relating to SEC Staff Accounting Bulletins.	11/30/23	QAS Self-Study
111	Accounting	Share-Based Compensation v1.1	1.0	This course provides an overview of the accounting guidance prescribed by ASC 718 related to share-based compensation. This includes a discussion of recently issued ASUs, characteristics of awards classified as equity vs. liabilities, and issues frequently encountered by private companies. Additionally, this course also includes a discussion of disclosure requirements, SEC comments letter trends, as well as differences in U.S. GAAP vs. IFRS requirements.	03/31/2025	QAS Self-Study
112	Accounting	Share-Based Compensation v1.1	1.0	This course provides an overview of the accounting guidance prescribed by ASC 718 related to share-based compensation. This includes a discussion of recently issued ASUs, characteristics of awards classified as equity vs. liabilities, and issues frequently encountered by private companies. Additionally, this course also includes a discussion of disclosure requirements, SEC comments letter trends, as well as differences in U.S. GAAP vs. IFRS requirements. IMPORTANT: This course, previously titled "Share-Based Compensation" has been republished in our current course platform.	03/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
113	Accounting	Supplier Finance Programs – What You Need to Disclose	1.0	This course provides an overview of the disclosure requirements with respect to supplier finance programs. Supplier finance programs, also referred to in many other ways such as reverse factoring, are solutions and processes that companies use to optimize cash flow by allowing for longer payment terms while also providing the option for their suppliers to get paid faster.	01/31/25	QAS Self-Study
114	Accounting	The COSO Framework – Objectives, Components, Relevant Principles, & Points of Focus v1.1	1.0	In this program, you will learn about the COSO Framework as issued in 2013 by focusing on the Framework’s objectives, components, relevant principles and points of focus. The five components of internal control are linked to the 17 relevant principles and the 77 points of focus in order to explain and illustrate how the relevant principles and points of focus demonstrate an effective system of internal control. This program is Part 2 of a two-part series addressing the revised COSO Framework. IMPORTANT: This course, previously titled "The Revised COSO Framework –	09/30/24	QAS Self-Study
115	Accounting	The FASB Big 3 – What You Need to Know About Rev Rec, Leases, and Credit Losses	5.5	In the past few years, the FASB has released several significant accounting standards which have brought about sometimes sweeping changes to U.S. GAAP. Many of these new standards have required significant resources and sometimes lengthy implementation times. This course focuses on the key requirements from what is commonly referred to as the “Big 3”. This includes the new standards related to revenue recognition, leases, and credit losses on financial instruments. Even	01/31/25	QAS Self-Study
116	Accounting	The New Lease Accounting Standards	4.0	This course provides an in-depth overview of the new lease accounting standards issued by the Financial Accounting Standards Board (FASB) in February 2016. This includes a discussion of the primary reasons for the change as well as how to identify a lease within a contract. This course also provides an in-depth review of lease classification, initial measurement, subsequent measurement, presentation & disclosure, as well as transition requirements. The course concludes with a discussion of some of the significant differences between IFRS 16 (the IASB’s new lease accounting standard) as well as private company considerations.	01/31/25	QAS Self-Study
117	Accounting	The Sarbanes-Oxley Act and Corporate Governance - Part 1 v3.0	3.0	A corporate scandal involves alleged or actual unethical behavior by people acting within or on behalf of a corporation. Since the turn of the century, the U.S. has seen some large corporate collapses and scandals due to shoddy and deceptive accounting practices. Many companies, shareholders and employees suffered as stock prices fell and reputations were tarnished when	02/29/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
118	Accounting	The Sarbanes-Oxley Act and Corporate Governance - Part 2 v3.0	3.0	A corporate scandal involves alleged or actual unethical behavior by people acting within or on behalf of a corporation. Since the turn of the century, the U.S. has seen some large corporate collapses and scandals due to shoddy and deceptive accounting practices. Many companies, shareholders and employees suffered as stock prices fell and reputations were tarnished when businesses such as Nokia, Lucent Technologies, energy, and internet-related businesses conducted questionable practices. The Sarbanes-Oxley Act and Corporate Governance - Part 1 (Updated), along with The Sarbanes-Oxley Act and Corporate Governance - Part 2 (Updated), examines developments in	01/31/24	QAS Self-Study
119	Accounting	Traditional Financial Statement Analysis v1.1	2.0	Traditional Financial Statement Analysis is designed to provide a comprehensive review of financial statement analysis techniques that have been used for many years. The program's coverage includes horizontal and vertical analysis, accrual-based ratio analysis, use of the Altman Z-Score with an emphasis on developing expectations.	09/30/2024	QAS Self-Study
120	Accounting	True Sale Opinions - What You And Your Auditor Needs To Consider	1.0	A true sale opinion is an attorney's conclusion that transferred financial assets have been sold and are beyond the reach of a transferor's creditors and that a court would conclude that the assets would not be included in the transferor's bankruptcy estate. There are many considerations related to these types of opinions, perhaps most importantly is how they are evaluated and whether they can be relied on as evidence. In this course, we explore many of the burning questions as it relates to true sale opinions.	01/31/25	QAS Self-Study
121	Accounting	U.S. GAAP vs. IFRS - Rev Rec & Business Combinations	2.0	This course provides an overview of the similarities and key differences between the revenue recognition and business combination standards issued by the FASB and the IASB. While these standards are similar in many material respects, there are notable differences that are good to understand. However, this course is not intended to provide an exhaustive discussion of these differences.	03/31/24	QAS Self-Study
122	Auditing	Audit Evidence: Requirements, Types, and Limitations v1.1	2.0	This course provides an overview of audit evidence including the requirements, types, and limitations. This includes a discussion of the procedures for collecting audit evidence as well as the top audit evidence issues that often result in problem audits.	05/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
123	Auditing	Audit Evidence: Statement on Auditing Standard Number 142	1.0	This course provides an overview of Statement on Auditing Standard Number 142 related to audit evidence. This course addresses what constitutes audit evidence as well as the key attributes. This course also addresses the effect of audit evidence on documentation. Speaker/Author: Rebecca Lee	07/31/24	QAS Self-Study
124	Auditing	Audit Update – Areas of Importance to Employee Benefit Engagements	1.0	This course provides an overview of key auditing standards that are effective for periods ending after December 15, 2021. This includes a discussion of the key requirements outlined within SAS 134-140 as well as the significant changes prescribed throughout.	02/29/24	QAS Self-Study
125	Auditing	Auditing Standards' Boards v2.0	1.0	This course identifies and describes the primary auditing standard setters that exist in the United States as well as the International Auditing and Assurance Standards Board (IAASB). The course will also identify the primary auditing standards that serve as the basis for auditing standards used for external auditors, internal auditors, government auditors and international auditors.	02/29/24	QAS Self-Study
126	Auditing	Auditors and Financial Statement Fraud: Lessons Learned from Real-World Cases v1.1	2.0	This course provides an overview of an auditors' obligation to consider the impact that fraud may have on a client's financial statements. This includes an overview of fraud-related concepts and their relevance to auditors as well as their fraud-related responsibilities. This course also includes information on several recent high-profile cases involving financial statement fraud and the fraud risk factors relevant to those cases.	05/31/25	QAS Self-Study
127	Auditing	Auditors and Financial Statement Fraud: Lessons Learned from Real-World Cases v1.1	2.0	This course provides an overview of an auditors' obligation to consider the impact that fraud may have on a client's financial statements. This includes an overview of fraud-related concepts and their relevance to auditors as well as their fraud-related responsibilities. This course also includes information on several recent high-profile cases involving financial statement fraud and the fraud risk factors relevant to those cases. IMPORTANT: This course, previously titled "Auditors and Financial Statement Fraud: Lessons Learned from Real-World Cases" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
128	Auditing	Auditors and Financial Statement Fraud: Lessons Learned from Real-World Cases v1.1	2.0	This course provides an overview of an auditors' obligation to consider the impact that fraud may have on a client's financial statements. This includes an overview of fraud-related concepts and their relevance to auditors as well as their fraud-related responsibilities. This course also includes information on several recent high-profile cases involving financial statement fraud and the fraud risk factors relevant to those cases. IMPORTANT: This course, previously titled "Auditors and Financial Statement Fraud: Lessons Learned from	05/31/25	QAS Self-Study
129	Auditing	Best Practices For Internal Auditors, Part II: Internal Controls And SOX Testing V1.1	2.00	This course provides an overview of the regulatory environment that drives the testing of internal control over financial reporting to help internal auditors understand the intricacies of internal controls testing. The course also includes a discussion of the various elements in an effective internal controls testing program, the components of internal control, as well as the phases involved in a typical risk-based control testing program. The course concludes with overview actions that entities can take to strengthen internal controls.	01/31/2025	QAS Self-Study
130	Auditing	Best Practices For Internal Auditors/Part I: Overview Of Requisite Skill Set V1.1	1.00	This course provides an overview of the emerging roles of internal auditors, the related key challenges they face, along with some of the top concerns from various stakeholders. In addition, this course also presents an overview of key internal audit objectives, the requisite value-added skill sets internal auditor should seek to obtain, along with specific keys to success. Finally, the course concludes with a discussion of effective interviewing techniques.	12/31/2024	QAS Self-Study
131	Auditing	Best Practices for Internal Auditors/Part II: Internal Controls and SOX Testing v1.1	2.0	This course provides an overview of the regulatory environment that drives the testing of internal control over financial reporting to help internal auditors understand the intricacies of internal controls testing. The course also includes a discussion of the various elements in an effective internal controls testing program, the components of internal control, as well as the phases involved in a typical risk-based control testing program. The course concludes with overview actions that entities can take to strengthen internal controls.	01/31/2025	QAS Self-Study
132	Auditing	Best Practices For Internal Auditors/Part III: Fraud Risk Management, Prevention And Monitoring v1.1	2.00	This course provides an overview of the best practices for internal auditors with respect to fraud risk management, fraud prevention, and monitoring. This includes a discussion of the current regulatory landscape, an overview of anti-fraud controls, and identification of common fraud schemes. The course also includes an overview of the building blocks to an effective fraud risk management program, actions to deter, prevent, or detect fraud, and procedures that can be implemented to enhance FCPA compliance. Finally,	01/31/2025	QAS Self-Study
133	Auditing	Best Practices for Internal Auditors/Part III: Fraud Risk Management, Prevention and Monitoring v1.1	2.0	This course provides an overview of the best practices for internal auditors with respect to fraud risk management, fraud prevention, and monitoring. This includes a discussion of the current regulatory landscape, an overview of anti-fraud controls, and identification of common fraud schemes. The course also includes an overview of the building blocks to an effective fraud risk management program, actions to deter, prevent, or detect fraud, and	01/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
134	Auditing	Best Practices for Internal Auditors/Part IV: Analyzing and Testing Key Accounting Processes v1.1	2.00	This course provides an overview of the best practices for internal auditors with respect to analyzing and testing key accounting processes. Specifically, this course is intended to provide an overview of the integrated accounting environment and discuss the procedures an internal auditor should consider when analyzing and reviewing the billing, disbursement, payroll, and financial reporting process. In addition, this course will also provide relevant discussions of the methodology and road map to conduct a process review, describe what is included within a transaction walkthrough, and assist an internal auditor in identifying potential red flags within these key accounting processes.	01/31/2025	QAS Self-Study
135	Auditing	Best Practices for Internal Auditors/Part V: Corporate Investigation v1.1	2.00	This course provides an overview of the corporate investigation process, with a focus on procedures internal auditors should consider in conducting fraud investigation. In addition, this course provides a discussion of drivers of corporate investigations, factors contributing to fraudulent behavior, as well as common fraud schemes and common red flags. Finally, the course also addresses manners in which fraudulent payments are disguised as well as notable initiatives and procedures designed to deter fraud.	01/31/25	QAS Self-Study
136	Auditing	Cognitive Biases and Decision Heuristics: Shortcuts Causing Poor Audit Decisions v1.1	1.0	This course provides an introduction to cognitive biases and problem solving (decision heuristics) and the impact they have on decision makers' judgments. This includes cognitive biases that are particularly relevant to the wide range of decision contexts in independent auditing. This course also describes several methods that have been used to mitigate the impact of cognitive biases on decision makers' judgments.	05/31/25	QAS Self-Study
137	Auditing	Employee Benefit Plan Guidance to Forming an Audit Opinion and Reporting	2.0	This course provides an overview of the changes in the auditor opinion and reporting model as a result of SAS 136. The includes a discussion of the focus areas and additional procedures as well as changes in both management and auditor responsibilities. This course also provides examples of several auditor's reports illustrating the changes. Speaker/Author: Rebecca Lee	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
138	Auditing	Ethics and the Independent Auditor: Principles, Threats, and Consequences v1.1	1.0	This course provides an overview of ethics and independence. This includes a discussion of the AICPA Code of Professional Conduct as well as the key ethical principles that members are required to follow. This course also includes examples of real-world ethical challenges that are faced by auditors.	05/31/25	QAS Self-Study
139	Auditing	Financial Statement Frauds v2.1	1.0	In this course, the fraud triangle will serve as the backdrop for examining financial statement fraud. The three elements of the fraud triangle - pressure, opportunity, and rationalization - will be analyzed in the context of misrepresentation of financial statements. Cookie jar reserves, a creative accounting scheme used to manipulate reported earnings, will be discussed in depth. Sixteen specific financial statement fraud cases have been selected as	05/31/2024	QAS Self-Study
140	Auditing	FMN - 2023/March, Seg 2 - An "Inside-Out" Approach to Fraud	2.00	Fraud is everywhere, and it is expensive. Kelly Richmond Pope, professor, author, speaker and filmmaker, explains something she calls the fraud archetype system. In this system there are three different types of perpetrators: intentional, accidental, and righteous. Understanding the characteristics of these perpetrator types will help your organization recognize the internal controls that are needed to protect against fraud. 	10/14/2024	QAS Self-Study
141	Auditing	FMN Plus-2023/Aug, Seg 3 - Optimizing the Value of SOC Reports	2.0	System and Organization Controls (SOC) examinations allow service providers to project confidence and provide independent assurance to current customers, prospects, and their financial statement. SOC reports also contribute great value to the service and client organizations. Jared James, a partner at Moss Adams, explains how to maximize the value of the SOC process while streamlining approach and efficiently managing resources.	03/14/2025	QAS Self-Study
142	Auditing	FMN Plus-2023/July, Seg 2 – Effective SOC Reports: Mechanics & Strategy	2.0	As business processes become more complex, companies are using third parties for critical services – from data storage and management to human resources functions and manufacturing. System and Organization Controls (SOC) reports enable companies to feel confident that service providers are operating in an ethical and compliant manner. Jared James, a partner at Moss Adams and a specialist in SOC examinations, explains the mechanics and best practices of the SOC process to give organizations the confidence they need in using third party service organizations.	02/14/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
143	Auditing	FMN Plus-2023/Jun, Seg 4 – Nonprofit Auditing - Internal & External Perspectives	2.0	Nonprofit organizations need to be accountable to their boards, donors, employees and their community. The audit may or may not be a regulatory requirement, but it is in the best interest of the nonprofit to conduct regular audits to ensure operations, budget and controls are effective and efficient. Bill Sullivan, CPA, CFE, is a sole practitioner with years of experience working internally and externally for nonprofit organizations. He offers us his unique	01/14/25	QAS Self-Study
144	Auditing	FMN Plus-2023/Oct, Seg 3 - Yellow Book: What It Is and the 2023 Exposure Draft	2.0	The Yellow Book is guidance issued by the GAO that is used by auditors as a guideline of requirements for audit reports, professional qualifications and audit organization management. On January 30, 2023, the GAO issued an Exposure Draft with proposed updates to the Yellow Book. Philip Marciano, a Managing Director with CBIZ and Shareholder with Mayer Hoffman McCann P.C., provides an overview of the changes contained within that document.	05/11/2025	QAS Self-Study
145	Auditing	Fraud Risk in a Financial Statement Audit v2.1	1.0	This course introduces the user to the concept of fraud as it applies to financial reporting. The course will discuss the common characteristics which could cause fraud to exist within a company, the indicators of fraud and the auditors' responsibility with respect to fraud risk within the organization."Important: This course, "Fraud Risk in a Financial Statement Audit v2.0"has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/2024	QAS Self-Study
146	Auditing	Fraud Risk in a Financial Statement Audit v2.1	1.00	This course introduces the user to the concept of fraud as it applies to financial reporting. The course will discuss the common characteristics which could cause fraud to exist within a company, the indicators of fraud and the auditors' responsibility with respect to fraud risk within the organization."Important: This course, "Fraud Risk in a Financial Statement Audit v2.0"has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/24	QAS Self-Study
147	Auditing	Fundamentals Of Fraud Detection And Prevention v3.1	3.00	This course presents the methodology for conducting an investigation of occupational fraud. Applicable professional standards and legal issues are addressed, along with the typical types of fraud encountered in the workplace. Strategies for detection and prevention of fraud also are described. The material covered in this course is applicable to external auditors, fraud examiners, internal auditors, and managers.	01/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
148	Auditing	Identifying and Reporting Key Audit Matters	2.0	This course provides an overview of the identification and reporting of key audit matters. This includes a discussion of how to recognize key audit matters and the characteristics of key audit matters, as well as the process for evaluating key audit matters. This course also provides information about how to report key audit matters and provides example disclosures. Speaker/Author: Rebecca Lee	05/31/24	QAS Self-Study
149	Auditing	Introduction To Fraud Theory v2.1	1.0	The following course will introduce the user to fraud theory as applied to financial reporting. The course will seek to define fraud and provide examples of how fraud can occur by or against a company. Finally, the course will introduce the user to key causes of fraud and the characteristics of those causes.	06/30/2024	QAS Self-Study
150	Auditing	Learning from the Mistakes of Others: Common Auditor Oversights, Errors, and Misjudgments v1.1	2.0	This course provides an overview of common auditor oversights, errors, and misjudgments. This includes a discussion of the hierarchy of audit mistakes, consequences of audit deficiencies, as well as common mistakes that occur during each of the respective phases of an audit. Finally, this course also provides ways in which an auditor can avoid audit deficiencies.	05/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
151	Auditing	Master The Remote Audit v1.1	2.0	This course provides an overview of a remote audit along with some of the issues that you are going to have with this type of audit. This course also addresses the challenges/benefits of a remote audit, applying concepts in the audit standards to a virtual audit experience, and developing procedures to ensure a high level of quality despite being remote.	05/31/25	QAS Self-Study
152	Auditing	Master The Remote Audit v1.1	2.0	This course provides an overview of a remote audit along with some of the issues that you are going to have with this type of audit. This course also addresses the challenges/benefits of a remote audit, applying concepts in the audit standards to a virtual audit experience, and developing procedures to ensure a high level of quality despite being remote. IMPORTANT: This course, previously titled "Master the Remote Audit" has been republished. Please be aware that the content is the same, with only minor updates. In this course, you will learn techniques to identify, detect and prevent asset misappropriation. Asset misappropriation schemes, while not the largest from a dollar standpoint, are the most common type of occupational fraud. The fraud triangle will be discussed in the context of these schemes. The absence of strong internal controls often provides the opportunity element of the fraud triangle. Pressure and rationalization, the other elements of the fraud triangle, are unique to the individual. Strengthening internal controls, particularly segregation of duties, helps to prevent future asset misappropriation in the organization."Important: This course, "Misappropriation of Assets v2.0" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/25	QAS Self-Study
153	Auditing	Misappropriation of Assets v2.1	1.0	In this course, you will learn techniques to identify, detect and prevent asset misappropriation. Asset misappropriation schemes, while not the largest from a dollar standpoint, are the most common type of occupational fraud. The fraud triangle will be discussed in the context of these schemes. The absence of strong internal controls often provides the opportunity element of the fraud triangle. Pressure and rationalization, the other elements of the fraud triangle, are unique to the individual. Strengthening internal controls, particularly segregation of duties, helps to prevent future asset misappropriation in the organization."Important: This course, "Misappropriation of Assets v2.0" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/2024	QAS Self-Study
154	Auditing	Non-Statistical Sampling for Efficient Audits	1.0	Many auditors do little sampling in their audits because of the misconception that sampling must be statistical. This course illustrates the non-statistical sampling guidance in the current AICPA Audit Sampling Guide relating to non-statistical applications designed to improve audit engagement efficiency.	06/30/24	QAS Self-Study
155	Auditing	PCAOB's Risk-Based Audit Approach	1.0	This course describes the Public Company Accounting Oversight Board's (PCAOB) Risk Assessment Auditing Standards used in its risk-based audit approach. These standards are organized in the following audit sections: AS 1101 - Audit Risk; AS 1105 - Audit Evidence; AS 2101 - Audit Planning; -AS 2105 - Consideration of Materiality in Planning and Performing the Audit; AS 2110 - Identifying and Assessing Risk of Material Misstatement; AS 2301 - The	06/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
156	Auditing	Real-World Inventory Frauds: Lessons for Auditors v1.1	2.0	The purpose of this course is to review past inventory frauds to identify risk factors commonly associated with intentional inventory misstatements. This includes identifying basic auditing concepts, issues, and procedures related to the audit of inventory. This course also includes real-world cases in which companies released financial statements that contained material misstatements of inventory.	05/31/25	QAS Self-Study
157	Auditing	Real-World Inventory Frauds: Lessons for Auditors v1.1	2.0	The purpose of this course is to review past inventory frauds to identify risk factors commonly associated with intentional inventory misstatements. This includes identifying basic auditing concepts, issues, and procedures related to the audit of inventory. This course also includes real-world cases in which companies released financial statements that contained material misstatements of inventory. IMPORTANT: This course, previously titled "Real-World Inventory Frauds: Lessons for Auditors" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/25	QAS Self-Study
158	Auditing	Significant Unusual Transactions	2.0	This course provides an overview of significant unusual transactions as prescribed by SAS 135 – the standard intended to more closely align Auditing Standards Board guidance with the PCAOB. This course provides an overview of both the major and minor changes to the risk assessment process as well as the related documentation requirements. Speaker/Author Rebecca Lee	11/30/23	QAS Self-Study
159	Behavioral Ethics	Bottom Line: Does Your Enterprise Have an Ethical Culture? v1.1	1.0	All groups (and just about every leader) want to be regarded as ethical. But having a strong integrity program will not, by itself, ensure ethical behavior in organizations. Dr. Patricia Harned, CEO of Ethics & Compliance Initiative (ECI), explains how it is possible, even in a geographically and ethnically diverse workplace, to establish and sustain an ethical organizational culture. She focuses on specific challenges to the accounting profession as well as those posed by the #MeToo movement.	05/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
160	Behavioral Ethics	Bottom Line: Does Your Enterprise Have an Ethical Culture? v1.1	1.0	All groups (and just about every leader) want to be regarded as ethical. But having a strong integrity program will not, by itself, ensure ethical behavior in organizations. Dr. Patricia Harned, CEO of Ethics & Compliance Initiative (ECI), explains how it is possible, even in a geographically and ethnically diverse workplace, to establish and sustain an ethical organizational culture. She focuses on specific challenges to the accounting profession as well as	05/31/25	QAS Self-Study
161	Behavioral Ethics	Cultural Awareness In Business	2.0	The 21st century has ushered in the era of the global marketplace. Technology has rapidly accelerated our capacity to work in a multi-national environment. Understanding the individual and business climate of professionals in the United States is central to any overseas initiative. This course provides learners with vital knowledge and best practices when conducting business in the U.S.	01/31/2025	QAS Self-Study
162	Behavioral Ethics	Ethical Considerations in DEI 2023: Recruitment and Retention of Diverse Talent	2.0	This course is intended to build on the foundation of diversity, equity, and inclusion (DEI) in the workplace, in the accounting profession, and in the community, all while exploring the intersection of ethics and DEI in recruitment and retention of talent. This course has been approved by the Virginia Board of Accountancy (VBOA) to fulfill your 2023 ethics requirement.	01/31/24	QAS Self-Study
163	Behavioral Ethics	Ethical Transgressions 2023: Tales of Corruption	0.0	In season two of the VSCPAs Tales of Corruption, we investigate actual scenarios where fraud was committed along with corresponding ethical decision-making models. Examine the building blocks of a strong ethical culture to ensure you're equipped to identify problems and determine the best course of action. This course has been approved by the Virginia Board of Accountancy (VBOA) to fulfill your 2023 ethics requirement Author/Speaker: Virginia Society of Certified Public Accountants; Clare Levison, CPA, CGMA	01/31/24	QAS Self-Study
164	Behavioral Ethics	Ethical Transgressions 2023: Tales of Corruption	2.0	In season two of the VSCPAs Tales of Corruption, we investigate actual scenarios where fraud was committed along with corresponding ethical decision-making models. Examine the building blocks of a strong ethical culture to ensure you're equipped to identify problems and determine the best course of action. This course has been approved by the Virginia Board of	01/31/2024	QAS Self-Study
165	Behavioral Ethics	Ethics in a Changing World	2.0	The co-founder of Intel, Gordon E. Moore observed in the mid 1960's that the number of transistors on integrated circuits doubles approximately every two years. This observation evolved into Moore's Law which serves as the basis for technological innovation (that computing power grows at an exponential pace). Fast forward fifty years and we find practitioners spinning in place when confronted with today's dizzying pace of technological and cultural advancements. This course provides learners with a primer on recent events	01/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
166	Behavioral Ethics	Ethics Unplugged 2023: Technology Obligations	2.0	Technology has changed everything about the accounting profession. Over the past thirty years, computers and automation replaced many manual processes, increasing efficiency and accuracy. However, technology has impacted ethics in the accounting profession also. Today's accountant must grapple with ethics issues when considering issues such as data security, the privacy of sensitive information, secure use of the Internet, working remotely, and potential independence impairment when performing consulting	01/31/24	QAS Self-Study
167	Behavioral Ethics	FMN - 2023/January, Seg 1 - Exceeding Expectations Beyond Ethics	2.0	Professional accountants, whether in business or public practice, have been viewed as ethical leaders in society. The profession's Code of Ethics imposes on accountants a responsibility to act ethically. Diane Jules, a Director with the International Ethics Standards Board for Accountants (IESBA), discusses her organization's Code of Ethics and why having a code is important. She also reviews the impact of organizational culture, technology and diversity and	08/14/2024	QAS Self-Study
168	Business Law	FMN - 2022/December, Seg 4 - Subpoena Implications for Accounting and Finance	2.0	Accountant-client privilege is a confidentiality privilege, or more precisely, a group of privileges, defined in American federal and state law. CPAs have an ethical duty to keep their client information confidential. However, CPAs and other financial professionals often receive subpoenas related to their clients' confidential information. David Richan, partner at Baritz & Colman LLP, discusses the responsibilities of the CPA or financial professional when served with a subpoena and how to balance that with the obligation to protect client confidentiality.	07/12/2024	QAS Self-Study
169	Business Law	FMN PLUS- 2023/August, Seg 4 - The Strategic Finance Professional: From Mediation to Litigation	2.0	Strategic finance professionals may offer mitigation or litigation services to deliver case-changing insights to support the entire litigation or mediation lifecycle. Loreine Smith, of LionsEdge Advisory, an expert in conflict and litigation, leverages years of experience as an expert witness, forensic accountant and financial mediator to help parties through the pre and post conflict and litigation cycle.	03/14/2025	QAS Self-Study
170	Business Law	FMN Plus-2023/Sept, Seg 5 - Maximizing the CPA's Role in Mediation or Litigation	2.0	In litigation, there is a winner and a loser. In mediation, that is not the case. Skilled attorneys and mediators can work towards solutions that are satisfactory – or at least, acceptable – to both plaintiffs and defendants. Loreine Smith, of LionsEdge Advisory is an expert in guiding involved parties through the terrain of conflict and litigation. She leverages her years of experience as an expert witness, forensic accountant and financial mediator to shepherd us through the pre and post conflict and litigation cycle.	04/13/25	QAS Self-Study
171	Business Management & Organization	Gaining a Competitive Advantage: Critical Skills for CFOs and Controllers	2.0	The role of finance leaders within an organization has changed considerably in more recent years. CFOs and controllers are constantly being asked to take on new tasks that involve the critical functions of the organization. This course will discuss how finance leaders can create value within their organizations in the current competitive market, how the perception of value in the area of finance has changed, the role of the finance function in cybersecurity, and how finance leaders can help create a data-driven organization. Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
172	Business Management & Organization	Quality Management and Benchmarking: v3.0	2.0	This program covers pervasive topics concerning quality management systems, such as total quality management (TQM), benchmarking, and the ISO standards. A pervasive consideration is the pursuit of quality in all aspects of the organization's activities. Benchmarking and TQM are aspects of the modern approach to quality. Quality management has been recognized by the International Organization for Standardization, which has issued quality assurance standards.	02/29/24	QAS Self-Study
173	Business Management & Organization	The Next Step: Succession Planning Fundamentals & Basic Documents	2.5	Succession planning is one of those things that is never at the top of the list, yet it is often among the most important things a company does. The successful passing of the torch to tomorrow's leaders can often mean the difference between a business thriving or faltering in the next generation. Through case studies and the review of research, this course will examine what succession planning is, what makes it successful, and why we put it off! Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study
174	Business Management and Organization	Business Essentials: Concepts and Tools – Part 1	3.0	This course series, Parts 1 and 2, provides an overview on the basic concepts and tools of business. Every functional aspect of business is covered. Topics covered are management, organization, human resource management, purchasing, production/operations, accounting, finance, marketing, quantitative methods, legal environment, information technology, business ethics, and international business.	01/31/25	QAS Self-Study
175	Business Management and Organization	Business Essentials: Concepts and Tools - Part 2	3.0	This course series, Parts 1 and 2, provides an overview on the basic concepts and tools of business. Every functional aspect of business is covered. Topics covered are management, organization, human resource management, purchasing, production/operations, accounting, finance, marketing, quantitative methods, legal environment, information technology, business ethics, and international business.	01/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
176	Business Management and Organization	Disaster Plan Development	1.0	Ensuring the continuation of critical business operations in the event of an unforeseeable disaster is a chief responsibility of an organization's management team, including its chief financial officer. Many companies believe that because they are small that they are at less risk and are unable to afford the protection that larger companies can afford; however, it is the smaller companies that are at the greatest risk because they are more likely to have all their eggs in one basket. This course will introduce you to the process of developing, communicating and testing a disaster recovery plan to avoid this potential pitfall and ensure the continuation of critical business operations in the case of an unforeseeable event.	01/31/24	QAS Self-Study
177	Business Management and Organization	FMN - 2023/March, Seg 4 - Numbers: Is That All There Is?	2.00	In 2022 the Institute of Management Accountants, the California Society of CPAs, and the International Federation of Accountants released a report focused on the current state of DE&I issues within the global accounting profession. Representatives from each of those organizations discuss the major findings from the research. They discuss why it is important for the accounting profession as well as individual organizations to address DE&I issues now.	10/14/2024	QAS Self-Study
178	Business Management and Organization	FMN PLUS- 2023/October, Seg 5 - Tactics for the Accounting War - Fighting the Decline	2.0	The declining number of people entering and staying in the accounting field is creating significant challenges for today's public and private organizations. Jonathan Schiff is a Professor of Accounting at Fairleigh Dickinson University and an expert on the factors and trends related to education, hiring and retention, and professional development in accounting and finance. He leads us through strategies to attract and retain accounting professionals to tackle the accounting war.	05/13/2025	QAS Self-Study
179	Business Management and Organization	FMN Plus-2023/Aug, Seg 5 - DEIB in the Accounting Profession: Overcoming the Disconnect	2.0	Organizations undoubtedly see increased profit margins and enhanced employee engagement when they embrace and implement measures to promote DEI and B, Belonging, in their work culture. Mark Dawkins, Ph.D., CPA, CMA, is President of the American Accounting Association and Professor of Accounting at the University of North Florida. He describes the impact of macro and microaggressions in the workplace in the context of DEIB and what companies can do through DEIB programs to improve hiring and retention of	03/14/2025	QAS Self-Study
180	Business Management and Organization	FMN Plus-2023/May, Seg 4 – DE&I: Actionable Solutions for Progress	2.0	The 2022 research report, Diversifying Global Accounting Talent: Actionable Solutions for Progress, conducted by three leading accounting associations, identified three catalysts for action on the DE&I front. Loreal Jiles, Vice President of Research and Thought Leadership at the Institute of Management Accountants, reviews those catalysts for change as well as a number of the 70 actionable practices that organizations can take to achieve progress in DE&I.	12/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
181	Business Management and Organization	FMN Plus-2023/Oct, Seg 4 - Exit Strategies: Maximizing Business Adaptability & Resilience	2.0	All business owners should have a thoughtfully designed exit plan, a strategy to sell their company that incorporates supporting a certain lifestyle after the business is sold. Anna Halaburda, of BeReady Exits, Inc., is on the forefront of training, technology and collaboration in serving exit planning and implementation. She guides us through the process of designing an exit strategy and keeping the business adaptable and resilient in the face of the various challenges life may present.	05/13/2025	QAS Self-Study
182	Business Management and Organization	FMN Plus-2023/Sept, Seg 4 - Successful Exit Planning Strategies for the Finance Professional	2.0	All business owners, at some point, exit their business. Without planning an exit strategy that informs business direction, entrepreneurs risk limiting their future options. Anna Halaburda, of BeReady Exits, Inc., has built exit strategies into her clients' strategic plans for over two decades and now offers this service to the entire business community. She offers her expert insights on designing an effective and impactful exit strategy.	04/13/25	QAS Self-Study
183	Business Management and Organization	Strategic Management: Concepts and Tools: Part 1 v3.0	5.0	The course series Strategic Management: Concepts and Tools introduces, explains, and analyzes the activities needed to develop, select, implement, and evaluate a firm's competitive strategy. This program focuses on both the content of a firm's strategy and the process by which this strategy is developed and executed. Part 1 of this series, along with Part 2, is designed to illustrate development, formulation, implementation, and evaluation of business strategy. Emphasis is placed on the need for awareness of, and	02/29/24	QAS Self-Study
184	Business Management and Organization	Strategic Management: Concepts and Tools: Part 2 v3.0	5.0	The course series Strategic Management: Concepts and Tools introduces, explains, and analyzes the activities needed to develop, select, implement, and evaluate a firm's competitive strategy. This program focuses on both the content of a firm's strategy and the process by which this strategy is developed and executed. Part 2 of this series, along with Part 1, is designed to illustrate development, formulation, implementation, and evaluation of business strategy. Emphasis is placed on the need for awareness of, and accommodation to, changes in an organization's internal and external	02/29/24	QAS Self-Study
185	Business Management and Organization	Strategic Planning Process v1.1	2.0	Company executives operate their company in a constantly evolving competitive market with certain advantages and disadvantages of their organization. These executives need to continuously monitor changing industry and competitive dynamics while building their company's sustainability and shareholder value. This course provides an overview of how to evaluate a company's strategic position and future prospects.	03/31/2025	QAS Self-Study
186	Business Management and Organization	Sustainable DE&I: Inclusivity in Organizational Process & Strategy	2.0	Upon completing this segment, you should be able to: Recognize how to facilitate sustainable diversity, equity, and inclusion through the use of business strategy Describe ways to measure the impact of successful DE&I strategy Recognize the importance of driving inclusivity through good leaders who are able to speak the language of business Describe how to build diversity, equity, and inclusion into an organization's DNA	02/14/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
187	Communications & Marketing	Developing A Powerful Social Media Content Strategy	1.0	This course provides an overview of developing a powerful social media content strategy. This includes a discussion of creating social media goals, building social media objectives, and understanding your audience. This course also addresses how to create a content calendar, tracking strategy performance, and analytics.	01/31/24	QAS Self-Study
188	Communications & Marketing	A Framework for Effective Business Presentations	1.0	The goal of this program is to help you better understand how to make effective presentations and conduct effective question-and-answer (Q&A) sessions.	05/31/24	QAS Self-Study
189	Communications & Marketing	Audit Report Writing v2.1	2.0	This course provides an overview of audit reporting writing. This includes a discussion of drafting workpapers thoroughly based on objective observations, creating a company-specific template to facilitate the writing process, and developing a clear, concise vocabulary for documenting audit reporting. This course also includes extensive syntax and diction tips, which can help to improve your writing style. IMPORTANT: This course, previously titled "Audit Report Writing v2.0," has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	12/31/23	QAS Self-Study
190	Communications & Marketing	Business Grammar	2.0	This course provides an overview of the principles and best practices with respect to business grammar. This course addresses the most frequent sentences problems and walks through how to use tricky pronouns and adjectives correctly. Finally, this course addresses the differences between verb tenses and provides rules for punctuation and mechanics. Speaker/Author: Philip Vassallo, Ed.D	07/31/24	QAS Self-Study
191	Communications & Marketing	Communicate Your Brand v1.1	2.0	This course focuses on identifying the principles underlying branding as well as stating a unique selling proposition that offers unique solutions. This includes a discussion of establishing personal brand objectives, setting your perception profile to heighten your presence, and creating effective introductions to heighten visibility. Additionally, this course also focuses on showcasing yourself with an executive presence that builds trust and credibility.	03/31/2025	QAS Self-Study
192	Communications & Marketing	Communicate Your Brand v1.1	2.0	This course focuses on identifying the principles underlying branding as well as stating a unique selling proposition that offers unique solutions. This includes a discussion of establishing personal brand objectives, setting your perception profile to heighten your presence, and creating effective introductions to heighten visibility. Additionally, this course also focuses on showcasing yourself with an executive presence that builds trust and credibility. IMPORTANT: This course, previously titled "Communicate Your Brand" has been republished in our current course platform.	03/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
193	Communications & Marketing	Communicating with Executives	2.0	This course provides an overview of best practices with respect to executive communication. This includes identifying executive-level concerns and objectives to ensure focused communication as well as recognizing strategies for achieving the high points in communication. Finally, this course also includes a discussion of adapting styles and identifying those that are best suited for effective conversations.	05/31/24	QAS Self-Study
194	Communications & Marketing	Communication as a Team v3.0	1.0	The purpose of this course is to show the user how successful employee teams can communicate in modern organizations. This course will discuss the importance of communicating in a team-oriented environment, the phases of team development, the role of conflict within teams, characteristics of successful teams, techniques for organizing team-based presentations, the importance of listening in teams, and non-verbal communication techniques.	04/30/2025	QAS Self-Study
195	Communications & Marketing	Communication at Work v3.0	1.0	This program introduces the user to the process and the products of effective communication. The program walks the user through the fundamentals of both interpersonal and organizational communications as well as providing the user with a solid grounding in business ethics.	04/30/2025	QAS Self-Study
196	Communications & Marketing	Communication Skills for Effective Customer Service v2.1	2.0	This program contains information regarding recommended customer service communication skills. The information focuses on the following major topics: Customer Service Communication, Rules for Effective Customer Service Communication, Social Media Customer Service, Verbal Customer Service Techniques, Phone Customer Service Communication Suggestions, Nonverbal Customer Service Techniques, Role of Effective Listening in Customer Service, Writing Effective Customer Service Messages, Other Useful Customer Service Communication Techniques, and Role of Feedback in Customer Service Communication. Before addressing these topics, however, the importance of Effective Customer Service will be discussed. While the course is obviously appropriate for customer service representatives, all business people who	02/28/2025	QAS Self-Study
197	Communications & Marketing	Conducting Effective Business Meetings	1.0	This course contains information that will help you plan and conduct effective business meetings. In doing so, the information addressed in this program focuses on the following major topics: Is a Meeting Really Necessary?, Choosing the Most Appropriate Business Meeting Type, Business Meeting Manners, Business Meeting Etiquette, Planning Business Meetings, Business Meeting Facilitators, Business Meeting Chairperson Considerations, Business Meeting Participants' Considerations, Conducting Effective Business Meetings, International Business Meetings Practices & Preferences, Tips for Communicating with Difficult Business Meeting Participants, and Common Reasons Business Meetings Fail. Before addressing these topics, however, a brief introduction will be presented as a means of setting the stage. This course is designed to benefit business people who plan and lead meetings as	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
198	Communications & Marketing	Connect Globally v1.1	2.0	This course provides an overview of the principles with respect to connecting globally. This includes a discussion of thinking globally but acting locally, as well as getting grounded but keeping flying. The course presents some of the key advantages to connecting globally and also provides a significant number of points and suggestions for effective communication. 	03/31/2025	QAS Self-Study
199	Communications & Marketing	Connect Globally v1.1	2.0	This course provides an overview of the principles with respect to connecting globally. This includes a discussion of thinking globally but acting locally, as well as getting grounded but keeping flying. The course presents some of the key advantages to connecting globally and also provides a significant number of points and suggestions for effective communication.IMPORTANT: This course, previously titled "Connect Globally" has been republished in our current course platform. Please be aware that the content is the same,	03/31/25	QAS Self-Study
200	Communications & Marketing	Course name Communication Skills for Effective Customer Service v2.1	2.00	This program contains information regarding recommended customer service communication skills. The information focuses on the following major topics:Customer Service Communication, Rules for Effective Customer Service Communication, Social Media Customer Service, Verbal Customer Service Techniques, Phone Customer Service Communication Suggestions, Nonverbal Customer Service Techniques, Role of Effective Listening in Customer Service, Writing Effective Customer Service Messages, Other Useful Customer Service Communication Techniques,and Role of Feedback in Customer Service Communication. Before addressing these topics, however, theImportance of	02/28/2025	QAS Self-Study
201	Communications & Marketing	Designing and Presenting a Business Case	2.0	This course provides an overview of the key parts of a business case. This includes a discussion of how to develop a well-structured and articulate business case based on the business's concern. This course also provides best practices for how to present salient points of the case with credibility and purposefulness.	03/31/2024	QAS Self-Study
202	Communications & Marketing	Executive Summary Writing for Financial Professionals v2.1	2.0	This course provides an overview of executive summary writing for financial professionals. This course provides a useful strategy approach to executive summary writing and addresses topics such as focusing on presenting the most important point first, organizing with a top-down approach, and expressing information in a clear and concise manner to move the reader to action.	04/30/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.ima.net.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
203	Communications & Marketing	Feedback and Coaching	2.0	This course provides an overview of best practices with respect to feedback and coaching. This includes a discussion of real relationships, practical standards, effective feedback, and proactive follow up. This course also addresses the key steps and processes involved in applying the ADDIE process.	05/31/24	QAS Self-Study
204	Communications & Marketing	Getting Ahead: The Art of Marketing for CPAs	2.0	To many clients, CPA firms all look the same. While services and specialties may vary significantly from one firm to another, it is hard for the average person to see this by simply looking at the sign outside our office door. Is there any way to make us stand out more to the outside world? Through	07/31/24	QAS Self-Study
205	Communications & Marketing	Interpersonal Skills for 21st Century Organizations	1.0	This course explains what good interpersonal skills consist of, why they are important and how you can improve them. With the rise of teamwork and collaboration in contemporary organizations, the need for every employee to work effectively with and through others is paramount. The lack of interpersonal skills may be the major reason highly technically qualified	01/31/24	QAS Self-Study
206	Communications & Marketing	Managing Meetings and Presentations v1.1	2.0	This course provides an overview of best practices for managing meetings and preparing presentations, specifically around the processes of planning, designing, delivering, and cultivating. This includes a discussion of the steps involved in dealing with issues, recording the message, and addressing key agenda items. Additionally, this course also provides best practices for slide presentations, certain pre-presentation tips, and key considerations with	03/31/2025	QAS Self-Study
207	Communications & Marketing	Managing Meetings and Presentations v1.1	2.0	This course provides an overview of best practices for managing meetings and preparing presentations, specifically around the processes of planning, designing, delivering, and cultivating. This includes a discussion of the steps involved in dealing with issues, recording the message, and addressing key agenda items. Additionally, this course also provides best practices for slide	03/31/25	QAS Self-Study
208	Communications & Marketing	Online Customer Service Communication	3.0	This program contains information regarding online customer service communication suggestions. The information focuses on the following major topics: Importance of Effective Customer Service, Online Customer Service Communication, Common Customer Service Mistakes, Suggested Ways to	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
209	Communications & Marketing	Persuasive Writing v2.1	2.0	This course provides an overview of persuasive writing. This includes a discussion of how to apply theories of persuasion to the writing situation as well as discovering elements of powerful argumentative writing. Additionally, this course also addresses how to use sound rhetorical strategies and development methods as well as how to maintain a fresh style for your proposals and position papers. 	01/31/25	QAS Self-Study
210	Communications & Marketing	Presenting Powerfully v2.1	2.00	This course provides an overview of methods and techniques for presenting powerfully. This includes identifying key elements of presenting powerfully, creating quality, audience-centered content, composing visuals that focus and move the audience, and employing excellent platform skills. This course also provides tips that can be used before, on the day of, and during a presentation.	01/31/25	QAS Self-Study
211	Communications & Marketing	Revising, Editing, and Proofreading	2.0	This course provides an overview of best practices related to revising, editing, and proofreading. This includes a discussion of using the “Protect Your REP” method when reviewing writing as well as reviewing strategies for proper placement of content. This course also addresses best practices for editing sentences and improving documents by finding what everyone else has missed. Speaker/Author: Philip Vassallo, Ed.D	07/31/24	QAS Self-Study
212	Communications & Marketing	Selling for the 21st Century v2.0	1.0	This course outlines professional sales principles, including: addressing the internal and external customer; identifying effective presentation skills; eliciting customer needs and expectations; countering negative reactions; and negotiating the sale. It continues with personal selling skills, including: identifying and overcoming internal blocks; recognizing your selling potential; knowing how to motivate yourself; projecting a professional image; and establishing a win/win relationship.	03/31/24	QAS Self-Study
213	Communications & Marketing	The Ins and Outs of Social Media	1.0	The greatest value of social media marketing is your ability to connect and engage with a community of people worldwide. The ever-changing world of social media greatly affects how businesses and brands connect with their clients. These factors also place a great demand on social media professionals. In this course, you'll learn the fundamentals of social media marketing, including how to create a content strategy, how to build and maintain relationships with your audience, and how turn your business objectives into social media goals.What's included:What is Social Media Marketing Social Media Trends Social Media Content Strategy Leverage your content calendar	05/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
214	Communications & Marketing	The Ins and Outs of Social Media v1.1	1.0	The greatest value of social media marketing is your ability to connect and engage with a community of people worldwide. The ever-changing world of social media greatly affects how businesses and brands connect with their clients. These factors also place a great demand on social media professionals. In this course, you'll learn the fundamentals of social media marketing, including how to create a content strategy, how to build and maintain relationships with your audience, and how turn your business objectives into social media goals. What's included: What is Social Media Marketing Social Media Trends Social Media Content Strategy Leverage your content calendar	05/31/24	QAS Self-Study
215	Communications & Marketing	The Power of Storytelling	2.0	This course provides an overview of the power of storytelling. This includes a discussion of the value of story to include benefits, traditions, and elements, as well as the crafting of story which addresses uses, sources, cautions, and tips. Finally, this course also addresses the telling of story and includes a discussion of different types of stories as well as various examples.	04/30/24	QAS Self-Study
216	Communications & Marketing	Understanding Communication Styles at Work	2.0	Nothing is more important in business than the ability to successfully interact with others. Developing and improving this fundamental skill is critical to your success. Each interaction has the potential to work for or against achieving the most desirable effect and outcome. Knowing how to communicate effectively in day-to-day interactions is a critical part of achieving personal and organizational success. This course teaches professionals how to identify and understand unique behavioral differences among co-workers in ways that enhance relationships and personal performance. This is a powerful learning	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
217	Communications & Marketing	Writing Effective and Efficient Email v2.1	2.0	This course provides an overview of writing effective and efficient emails. This includes a discussion of getting to the point, the balance of risks and rewards, and focusing on readers. This course also addresses considerations such as tone, balancing content and context, and managing and dealing with email. The course concludes with a discussion of the key questions you should ask with respect to your statement, support, structure, and style. IMPORTANT: This course, previously titled "Writing Effective and Efficient Email v2.0," has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again. Author/Speaker: Philip Vassallo	12/31/23	QAS Self-Study
218	Communications & Marketing	Writing Effective Business Reports and Proposals	1.0	This course contains information that will strengthen your ability to develop effective business reports and proposals. In doing so, the information addressed in this program focuses on the following major topics: Business Report Roles, Business Report Categories, Business Report Types, Report & Proposal Development Tools, Conducting Research for Business Reports & Proposals, Business Report Styles, Formal Business Reports, Business Proposals, Visual Elements, Business Report & Proposal Writing Suggestions, Writing Business Reports & Proposals Collaboratively, and Qualities of Effective Business Reports & Proposals.	01/31/24	QAS Self-Study
219	Economics	FMN Plus-2023/Sept, Seg 2 - Interest Rates, Silicon Valley Bank & the Economic Outlook	2.0	Over the past couple of years we have been on an economic rollercoaster. There was the pandemic, the transition to a remote workplace, a variety of supply chain issues, and the government pumping in huge dollars to keep the economy afloat. Alan Gorlick, CEO of Gorlick Financial Strategies, provides an update on all aspects of the economy including inflation, interest rate trends, what goes into bond valuations, and the Silicon Valley Bank collapse.	04/13/25	QAS Self-Study
220	Economics	Understanding the Economy - Part 1	1.5	This course is Part 1 of a four-part series, Understanding the Economy. Understanding the economy and coping with the economic environment is critical in today's business performance, which is a major concern for managers and investors. This course series addresses macro-economic factors that may affect a business's performance. Macro-economic factors include business cycles, interest rates, economic policy, inflation, unemployment, housing starts, money supply, and foreign exchange rates. For example, how the Fed's monetary policy affects corporate earnings is stressed. A variety of	09/30/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
221	Economics	Understanding the Economy - Part 2	2.0	This course is Part 2 of a four-part series, Understanding the Economy. Understanding the economy and coping with the economic environment is critical in today's business performance, which is a major concern for managers and investors. This course series addresses macro-economic factors that may affect a business's performance. Macro-economic factors include business cycles, interest rates, economic policy, inflation, unemployment, housing starts, money supply, and foreign exchange rates. For example, how the Fed's monetary policy affects corporate earnings is stressed. A variety of economic statistics and indicators are also explained in depth.	09/30/2024	QAS Self-Study
222	Economics	Understanding The Economy - Part 4	1.5	This course is the final part of a four-part series, Understanding the Economy. Understanding the economy and coping with the economic environment is critical in today's business performance, which is a major concern for managers and investors. This course series addresses macro-economic factors that may affect a business's performance. Macro-economic factors include business cycles, interest rates, economic policy, inflation, unemployment, housing starts, money supply, and foreign exchange rates. For example, how the Fed's monetary policy affects corporate earnings is stressed. A variety of	09/30/2024	QAS Self-Study
223	Finance	A History of Investing and a Look Ahead	2.0	You hear it all the time. Financial products are becoming more complex. Diversification has changed. Our approach to investing has changed. What does all this mean? In this course, we will explore how investment theory has changed over time from Markowitz to Factor Investing. Using examples and practical applications, we will talk about how our modern notions of portfolio building have developed throughout history. Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study
224	Finance	A Practical Guide to Mergers and Acquisitions v3.0	3.0	This program discusses all facets of mergers and acquisitions (M&As) including deciding on terms, key factors to consider, pros and cons, types of arrangements, evaluative criteria, valuation methods, financial effects of the merger, holding companies, takeover bids, SEC filing requirements, accounting and reporting requirements for business combinations, and financial analysis of combinations. Also addressed is emergence of corporate development officers (CDOs).	02/29/24	QAS Self-Study
225	Finance	Accountant's Guide to Capital Budgeting v3.0	3.0	This course is designed for accountants who must have financial knowledge but have not had formal training in finance. Topics include: valuation of stocks and bonds, time value of money, measurement of risks and rates of return, the cost of capital and capital budgeting techniques. The course concentrates on providing a working vocabulary for communicating on the above topics. The course uses examples and illustrations, with an emphasis on the practical application of financial concepts, tools, and methodology.	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
226	Finance	Asset-Backed Securities v1.1	2.0	Finance has changed its focus over the years from relationships to commodities. Agreements that used to hold two people together are transformed into merchandise to be acquired and terminated at will. For example, an agreement to arrange a loan to a customer creates a relationship between the lender and borrower. However, that direct relationship is changed when the loan is converted into a bond or debenture. It becomes a commodity that can be traded among any number of bond buyers, who assume the role of lenders. By packaging and selling the bond into the market, the original lender's claim to receive principal and interest is	03/31/2025	QAS Self-Study
227	Finance	Asset-Backed Securities v1.1	2.0	Finance has changed its focus over the years from relationships to commodities. Agreements that used to hold two people together are transformed into merchandise to be acquired and terminated at will. For example, an agreement to arrange a loan to a customer creates a relationship between the lender and borrower. However, that direct relationship is changed when the loan is converted into a bond or debenture. It becomes a commodity that can be traded among any number of bond buyers, who assume the role of lenders. By packaging and selling the bond into the market, the original lender's claim to receive principal and interest is transferred to anonymous others. Asset-backed securities (ABS) offer an	03/31/25	QAS Self-Study
228	Finance	Building a Better Budget in a Time of Uncertainty	5.0	Most financial leaders would agree that budgeting is easy when business and the economy are stable. When revenues and expenses are expected to remain the same, the process becomes merely an exercise in carrying over what was done before to the current year. However, what happens when we are not sure about how the market will react to our product? What happens when the competitive landscape changes? In this course, we will discuss budgeting techniques and considerations when business lacks stability. Through a combination of theory and real-world examples, we will explore how to build flexibility into our budget - so that it can inform and drive decision-making when we don't quite know what is ahead.	05/31/2024	QAS Self-Study
229	Finance	Controllers' Guide to Multinational Financial Management: Part 1 v3.0	3.0	This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability also complicate decision making. Today's investors must also understand the effects of, and interactions among, exchange rates, inflation rates, and interest rates if they wish to maximize their returns and minimize their risks.	07/31/24	QAS Self-Study
230	Finance	Controllers' Guide to Multinational Financial Management: Part 2 v3.0	2.0	This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
231	Finance	Controllers' Guide to Multinational Financial Management: Part 3 v3.0	2.0	This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations.	07/31/24	QAS Self-Study
232	Finance	Controllers' Guide to Multinational Financial Management: Part 4 v3.0	3.0	This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability	07/31/24	QAS Self-Study
233	Finance	Critical Skills for CFOs & Controllers: Budgeting & Forecasting Strategies for Today's World	2.0	The budget and the forecast are two common tools used by controllers and CFOs across almost every industry. However, are we really getting the most out of these tools? Or are we merely replicating whatever was done last year? In this course, we will use examples and illustrations to demonstrate various budgeting and forecasting techniques. We will discuss traditional approaches,	05/31/2024	QAS Self-Study
234	Finance	Dodd-Frank Act – Overview of the Law v1.1	1.0	This course explains why Congress passed the Dodd-Frank Wall Street Reform and Consumer Protection Act as a response to the global financial crisis of 2008. It summarizes the debate over financial institutions that are “too big to fail” and how the federal government plans to monitor and regulate these institutions to avoid financial failures and their broader impacts on the U.S. financial system. The program also addresses increased capital requirements for banks and bank holding companies, changes designed to strengthen the	03/31/25	QAS Self-Study
235	Finance	Financial Concepts And Tools For Managers V1.1	4.0	Finance involves obtaining, using, and managing funds to achieve the company's financial objectives (e.g., maximization of shareholder value). The course emphasizes and develops an understanding of financial concepts, tools, strategies, and major decision areas related to the financial management of the business. This course is directed toward the businessperson who must have financial knowledge but has not recently had training in finance. Topics include a broad overview of business types and formation, funding, capital markets, tax planning, budgeting, financial statement and analysis and many other aspects of running a business. 	03/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
236	Finance	Financial Concepts And Tools For Managers V1.1	4.0	Finance involves obtaining, using, and managing funds to achieve the company's financial objectives (e.g., maximization of shareholder value). The course emphasizes and develops an understanding of financial concepts, tools, strategies, and major decision areas related to the financial management of the business. This course is directed toward the businessperson who must have financial knowledge but has not recently had training in finance. Topics include a broad overview of business types and formation, funding, capital markets, tax planning, budgeting, financial statement and analysis and many other aspects of running a business. Many subjects are discussed with the intention of providing the businessperson with a quick introduction to commonly used business terms and requirements.IMPORTANT: This course, previously titled "Financial Concepts and Tools for Managers" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again. Managers of nonprofit organizations (NPOs) generally are not skilled in financial matters. Or, managers may be preoccupied with its welfare objectives and fund raising and ignore the operations efficiency and operating cost controls. A series of appropriate questions that nonprofit financial managers must address in connection with an organization's financial condition and activity include: a) Do we have a profit or a loss? b) Do we have sufficient reserves? c) Are we liquid? d) Do we have strong internal controls? e) Are we operating efficiently? f) Are we meeting our budget? g) Are our programs valid? h) Are we competing successfully? i) Is our prioritizing of	03/31/25	QAS Self-Study
237	Finance	Financial Essentials for Nonprofit Managers – Part 1	4.0	Managers of nonprofit organizations (NPOs) generally are not skilled in financial matters. Or, managers may be preoccupied with its welfare objectives and fund raising and ignore the operations efficiency and operating cost controls. A series of appropriate questions that nonprofit financial managers must address in connection with an organization's financial condition and activity include: a) Do we have a profit or a loss? b) Do we have sufficient reserves? c) Are we liquid? d) Do we have strong internal controls? e) Are we operating efficiently? f) Are we meeting our budget? g) Are our programs valid? h) Are we competing successfully? i) Is our prioritizing of	02/28/25	QAS Self-Study
238	Finance	Financial Essentials for Nonprofit Managers – Part 2	3.0	Managers of nonprofit organizations (NPOs) generally are not skilled in financial matters. Or, managers may be preoccupied with its welfare objectives and fund raising and ignore the operations efficiency and operating cost controls. A series of appropriate questions that nonprofit financial managers must address in connection with an organization's financial condition and activity include: a) Do we have a profit or a loss? b) Do we have sufficient reserves? c) Are we liquid? d) Do we have strong internal controls? e) Are we operating efficiently? f) Are we meeting our budget? g) Are our programs valid? h) Are we competing successfully? i) Is our prioritizing of	02/28/25	QAS Self-Study
239	Finance	Financial Essentials for Nonprofit Managers – Part 3	4.0	Managers of nonprofit organizations (NPOs) generally are not skilled in financial matters. Or, managers may be preoccupied with its welfare objectives and fund raising and ignore the operations efficiency and operating cost controls. A series of appropriate questions that nonprofit financial managers must address in connection with an organization's financial condition and activity include: a) Do we have a profit or a loss? b) Do we have sufficient reserves? c) Are we liquid? d) Do we have strong internal controls? e) Are we operating efficiently? f) Are we meeting our budget? g) Are our programs valid? h) Are we competing successfully? i) Is our prioritizing of	02/28/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
240	Finance	Financial Forecasting: Tools and Applications – Part 1 v2.0	2.00	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this course series, Parts 1 to 3, is to provide a working knowledge of the fundamentals of business forecasting that can be applied in the real world regardless of firm size. We walk you through basic forecasting methodology.	12/31/2024	QAS Self-Study
241	Finance	Financial Forecasting: Tools And Applications - Part 2 v2.0	2.00	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this course series, Parts 1 to 3, is to provide a working knowledge of the fundamentals of business forecasting that can be applied in the real world	12/31/2024	QAS Self-Study
242	Finance	Financial Forecasting: Tools And Applications - Part 3 v2.0	2.00	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this course series, Parts 1 to 3, is to provide a working knowledge of the	12/31/2024	QAS Self-Study
243	Finance	Financial Markets Part 1: Financial Markets and Intermediaries and Interest Rates	2.0	Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds). Short-term financial instruments are available in money markets, while longer-	04/30/24	QAS Self-Study
244	Finance	Financial Markets Part 2: Central Banking and Monetary Policy and Money Markets	2.0	Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds). Short-term financial instruments are available in money markets, while longer-	04/30/24	QAS Self-Study
245	Finance	Financial Markets Part 3: Capital Markets	2.0	Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds).	04/30/24	QAS Self-Study
246	Finance	Financial Markets Part 4: Foreign Exchange Markets and Derivatives Markets	2.0	Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds).	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
247	Finance	Introduction to Derivatives and Hedging: Part 1 of 3 v2.1	1.0	This course provides an introduction and starting point to understanding derivative instruments and their uses, and the concept of hedging and managing risk. The course begins by examining financial risk management and includes a five-step process to managing risk. Various types of financial risk encountered in the market, including interest rate risk, credit risk, and foreign	03/31/2025	QAS Self-Study
248	Finance	Introduction to Derivatives and Hedging: Part 1 of 3 v2.1	1.0	This course provides an introduction and starting point to understanding derivative instruments and their uses, and the concept of hedging and managing risk. The course begins by examining financial risk management and includes a five-step process to managing risk. Various types of financial risk encountered in the market, including interest rate risk, credit risk, and foreign exchange risk are defined and described. The course concludes by providing a brief overview and discussion of the various types of derivative categories covering interest rate derivatives, equity derivatives, foreign exchange derivatives, credit derivatives, and commodities. IMPORTANT: This course, previously titled "Introduction to Derivatives and Hedging: Part 1 of 3 v2.0" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	03/31/25	QAS Self-Study
249	Finance	Introduction to Derivatives and Hedging: Part 2 of 3 v2.1	2.0	This course focuses on two specific types of derivative instruments: forward contracts and futures contracts. The course begins with an overview of forward contracts and a description of the unique characteristics of those contracts. Hedging practices through the use of forward contracts is reviewed, and the calculation of a forward contract's payoff is exhibited with examples and illustrations. Forward pricing is discussed, and foreign exchange	03/31/2025	QAS Self-Study
250	Finance	Introduction to Derivatives and Hedging: Part 2 of 3 v2.1	2.0	This course focuses on two specific types of derivative instruments: forward contracts and futures contracts. The course begins with an overview of forward contracts and a description of the unique characteristics of those contracts. Hedging practices through the use of forward contracts is reviewed, and the calculation of a forward contract's payoff is exhibited with examples and illustrations. Forward pricing is discussed, and foreign exchange forwards and forward rate agreements are further defined and explained. The course concludes with a detailed review of futures contracts, and the subcomponents of futures markets, including futures exchanges, standardization features of futures contracts, market mechanics, the concept	03/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
251	Finance	Introduction to Derivatives and Hedging: Part 3 of 3 v2.1	2.0	This course describes the various types of swap and option contract arrangements/ instruments that are available to market participants and discusses appropriate ways to use these derivative-based instruments to hedge exposed positions. Throughout the course, the unique characteristics of these arrangements/instruments are highlighted and explained, and their mechanics are exhibited in detailed examples and illustrations. Swap arrangements such as interest rate swaps, currency swaps, and credit default swaps, and the process for calculating swap settlement amounts, is reviewed. <u>The course concludes with a detailed discussion of options trading and</u>	03/31/2025	QAS Self-Study
252	Finance	Introduction to Derivatives and Hedging: Part 3 of 3 v2.1	2.0	This course describes the various types of swap and option contract arrangements/ instruments that are available to market participants and discusses appropriate ways to use these derivative-based instruments to hedge exposed positions. Throughout the course, the unique characteristics of these arrangements/instruments are highlighted and explained, and their mechanics are exhibited in detailed examples and illustrations. Swap arrangements such as interest rate swaps, currency swaps, and credit default swaps, and the process for calculating swap settlement amounts, is reviewed.	03/31/25	QAS Self-Study
253	Finance	Managing And Improving Your Cash Flow: Part 1 V3.0	1.0	Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is generally measured on an accrual basis in accounting. This course, Managing and Improving Your Cash Flow: Part 1, along with Part 2 and Part 3 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	03/31/2025	QAS Self-Study
254	Finance	Managing And Improving Your Cash Flow: Part 2 V3.0	1.0	Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is generally measured on an accrual basis in accounting. This course, Managing and Improving Your Cash Flow: Part 2, along with Part 1 and Part 3 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	03/31/2025	QAS Self-Study
255	Finance	Managing And Improving Your Cash Flow: Part 3 v3.0	1.0	Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is generally measured on an accrual basis in accounting. This course, Managing and Improving Your Cash Flow: Part 3, along with Part 1 and Part 2 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	03/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
256	Finance	Modern Portfolio Theory and Stock Market Valuation Techniques v1.1	2.0	In this course, the development and adoption of modern portfolio theory (MPT) is described including expected return, standard deviation of returns as a measure of risk, the Capital Markets Line, the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT). The tools of MPT are widely used in today's investment world to evaluate and select portfolio managers, mutual funds, and hedge funds. These tools have created standards for comparing performance and risk across different markets and investment styles. Most importantly, they have helped investors appreciate and implement the benefits of diversification as a risk-management tool.	03/31/2025	QAS Self-Study
257	Finance	Modern Portfolio Theory and Stock Market Valuation Techniques v1.1	2.0	In this course, the development and adoption of modern portfolio theory (MPT) is described including expected return, standard deviation of returns as a measure of risk, the Capital Markets Line, the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT). The tools of MPT are widely used in today's investment world to evaluate and select portfolio managers, mutual funds, and hedge funds. These tools have created	03/31/25	QAS Self-Study
258	Finance	Mutual Fund Basic v1.1	1.0	Mutual funds have become more and more popular as a way for investors to save for retirement and other long-term financial goals. This popularity is partially due to the fact that mutual funds are available to a wide range of investors at a variety of economic levels. Many mutual funds have account opening minimum requirements that are small enough to provide the opportunity for many people to purchase mutual funds. The systematic investment plans that allow regular contributions have opened mutual fund investing up to an even larger segment of the investing	03/31/2025	QAS Self-Study
259	Finance	Mutual Fund Basic v1.1	1.0	Mutual funds have become more and more popular as a way for investors to save for retirement and other long-term financial goals. This popularity is partially due to the fact that mutual funds are available to a wide range of investors at a variety of economic levels. Many mutual funds have account opening minimum requirements that are small enough to provide the opportunity for many people to purchase mutual funds. The systematic investment plans that allow regular contributions have opened	03/31/25	QAS Self-Study
260	Finance	Seeing Beyond The Numbers: Financial Statement Analysis For CFOs And Controllers	5.0	Financial statements are a window into what is going on in the day-to-day operations of the company. They help us see what the company's strengths and weaknesses are. However, financial statements can often have different messages depending on the user.	11/30/2023	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
261	Finance	Techniques of Financial Analysis and Modeling - Part 1 v1.1	4.0	This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	02/28/2025	QAS Self-Study
262	Finance	Techniques of Financial Analysis and Modeling - Part 1 v1.1	4.0	This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	02/28/25	QAS Self-Study
263	Finance	Techniques of Financial Analysis and Modeling - Part 2 v1.1	5.0	This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	02/28/2025	QAS Self-Study
264	Finance	Techniques of Financial Analysis and Modeling - Part 2 v1.1	5.0	This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	02/28/25	QAS Self-Study
265	Finance	The Cost of Capital: The When, Why, & How	1.5	Have you ever wondered why a company chooses certain ways of capital funding over others? Through analysis, discussion questions, and a review of prevailing financial theory, this course explores why some companies choose debt financing, while others choose equity financing. Speaker/Author: David R. Peters, CPA	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
266	Finance	Time Value of Money: Useful Applications: Part 1 v2.0	1.0	CPAs must have a working knowledge of future value and present value concepts because of their application to numerous types of business events and transactions that require proper valuation and presentation. Time value of money is also a critical consideration in financial and investment decisions. For example, compound interest calculations are needed to determine future sums of money resulting from an investment. Discounting is used to evaluate	02/29/24	QAS Self-Study
267	Finance	Time Value of Money: Useful Applications: Part 2 v2.0	1.0	CPAs must have a working knowledge of future value and present value concepts because of their application to numerous types of business events and transactions that require proper valuation and presentation. Time value of money is also a critical consideration in financial and investment decisions. For example, compound interest calculations are needed to determine future sums of money resulting from an investment. Discounting is used to evaluate the future cash flow associated with capital budgeting projects. This program (Parts 1 and 2) aims at presenting the time value tools and techniques that are necessary for fair value measurements and for various financial decisions.	02/29/24	QAS Self-Study
268	Finance	Understanding the Economy - Part 3	1.5	This course is Part 3 of a four-part series, Understanding the Economy. Understanding the economy and coping with the economic environment is critical in today's business performance, which is a major concern for managers and investors. This course series addresses macro-economic factors that may affect a business's performance. Macro-economic factors include business cycles, interest rates, economic policy, inflation, unemployment, housing starts, money supply, and foreign exchange rates. For example, how	09/30/2024	QAS Self-Study
269	Finance	Valuations: Businesses, Securities, and Real Estate v4.0	2.0	This course covers valuations ranging from businesses, bonds, preferred stock and common stock to real estate. Business valuation is essentially a present value concept that involves estimating future cash flows of a business and discounting them at a required rate of return. The value of a bond is essentially the present value of all future interest and principal payments. Stock price may be expressed as a function of the expected future dividends and a rate of return required by investors. Real estate valuation presents several rule-of-thumb valuation methods.	04/30/24	QAS Self-Study
270	Finance	War & Finance: How Conflict Affects Markets and Pocketbooks	1.0	In times of conflict, clients become keenly aware of how interconnected our economy is. They know that money feels tight, but they are not quite sure why. They often times will turn to you as their financial advisor for answers. In this course, we will explore how the broader economy during times of global conflict affects individuals from a personal finance, investing, and tax perspective. Using plain-language examples and discussion questions, we will explore economic theories that can be used to explain to clients why a war that is far away can affect them in very real ways here at home. Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study
271	Information Technology	Accountant's Guide to Computers and Information Technology: Part 1 v4.0	2.0	The two-part course series, Accountant's Guide to Computers and Information Technology, covers what every accountant should know about computers and information systems and technology. In Part 1 of this series, practical and efficient use of computer technology is highlighted. Popular accounting, compliance, taxes, audit, write-up, forecasting and statistical, budgeting and planning, project management, activity-based accounting	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
272	Information Technology	Accountant's Guide to Computers and Information Technology: Part 2 v4.0	3.0	The two-part course series, Accountant's Guide to Computers and Information Technology, covers what every accountant should know about computers and information systems and technology. In Part 2 of this series, the importance of databases, client-server computing, and cloud computing are discussed, with an emphasis on security issues. The course also teaches you how to make lease-purchase decisions and analyze and evaluate information technology (IT) investments. Numerous examples and graphics are interspersed throughout the course.	03/31/24	QAS Self-Study
273	Information Technology	Blockchain Fundamentals v1.1	1.00	What is Blockchain? What is cryptocurrency? Blockchain is growing quickly in a number of industries and changing the way business is conducted. Learning the fundamentals of Blockchain will add value to any business leader.	02/28/2025	QAS Self-Study
274	Information Technology	Blockchain Fundamentals v1.1	1.0	What is Blockchain? What is cryptocurrency? Blockchain is growing quickly in a number of industries and changing the way business is conducted. Learning the fundamentals of Blockchain will add value to any business leader. IMPORTANT: This course, previously titled "Blockchain Fundamentals," has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you	02/28/25	QAS Self-Study
275	Information Technology	Cloud Computing: Trends, Strategies, and Best Practices v1.1	2.00	Cloud computing manages information by providing a secure, efficient way of maintaining data, while keeping information accessible. Governmental agencies, nonprofits and the private sector have now incorporated cloud computing use as a best practice. The convenience of keeping data in the cloud frees up space that would otherwise cause uneconomical use of equipment and personnel and unnecessary expenditures to a company's	02/28/2025	QAS Self-Study
276	Information Technology	Cloud Computing: Trends, Strategies, and Best Practices v1.1	2.0	Cloud computing manages information by providing a secure, efficient way of maintaining data, while keeping information accessible. Governmental agencies, nonprofits and the private sector have now incorporated cloud computing use as a best practice. The convenience of keeping data in the cloud frees up space that would otherwise cause uneconomical use of equipment and personnel and unnecessary expenditures to a company's budget. This course covers the evolution of cloud computing, cloud computing architecture, the different types of cloud deployments, and the benefits to business for implementing cloud computing. It discusses how cloud	02/28/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
277	Information Technology	Cybersecurity: A Guide for Accountants – Part I: Adopt a Security Mindset	3.0	The ease of access to and rapid flow of information makes cybercrime different from real-world crimes. For example, the transformation of crime with the establishment of the computer and networked technologies leads to the shift of target from more tangible to less tangible forms in values of wealth; from things to ideas expressed in informational sources. Cybersecurity is a complex and ever-changing phenomenon. This course series, divided into four parts, is designed to help you navigate the complexities of this field. This course, Part I: Adopt A Security Mindset, explains how cybersecurity is not just about techniques, it is also about a mindset, which is critical to crime prevention efforts. Part I introduces the concepts and understanding of the field of cybersecurity. It discusses some	01/31/25	QAS Self-Study
278	Information Technology	Cybersecurity: A Guide for Accountants – Part III: Apply Security Countermeasures	1.0	The ease of access to and rapid flow of information makes cybercrime different from real-world crimes. For example, the transformation of crime with the establishment of the computer and networked technologies leads to the shift of target from more tangible to less tangible forms in values of wealth; from things to ideas expressed in informational sources. Cybersecurity is a complex and ever-changing phenomenon. This course series, divided into four parts, is designed to help you navigate the complexities of this field. This course, Part III: Apply Security	01/31/25	QAS Self-Study
279	Information Technology	Cybersecurity: A Guide for Accountants – Part IV: Meet Regulatory Compliance	2.0	The ease of access to and rapid flow of information makes cybercrime different from real-world crimes. For example, the transformation of crime with the establishment of the computer and networked technologies leads to the shift of target from more tangible to less tangible forms in values of wealth; from things to ideas expressed in informational sources. Cybersecurity is a complex and ever-changing phenomenon. This course series, divided into four parts, is designed to help you navigate the complexities of this field. This last course in the series, Part IV: Meet Regulatory Compliance, explores how compliance is challenging for many	01/31/25	QAS Self-Study
280	Information Technology	Data Analytics v3.0	2.00	This course provides an overview of data analytics with a specific focus on artificial intelligence, big data, and the technologies that assist in the audit process. This course also addresses various data analytic techniques, the blockchain, as well as a discussion of the types of audit sampling methods and journal entry testing procedures.	02/28/2025	QAS Self-Study
281	Information Technology	FMN - 2022/December, Seg 1 - Cryptocurrency Deep Dive: Topics Most Haven't Considered	2.0	A digital currency wallet allows you to send, receive, and spend digital assets like Bitcoin and Ether. Mark Eckerle, a Senior Manager and Team Leader of Withum's digital technology and blockchain technology, reviews all aspects of crypto wallets. Topics discussed include the different types of wallets, internal control considerations and public versus private blockchain.	07/12/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
282	Information Technology	FMN Plus-2023/April, Seg 4 - Cybersecurity Cutting Edge Practices	2.0	Malicious actors are hard at work every day trying to hack into individual and corporate accounts. According to Daniel Katz, Cybersecurity Consulting Practice Leader for Mazars USA, what is needed to combat the threat is good cyber hygiene. In this segment he reviews what that entails including using passphrases instead of passwords, multi-factor authentication, penetration testing, and how to make "humans" the first line of defense in security.	11/14/2024	QAS Self-Study
283	Information Technology	Managing Cyber Risk v1.1	2.0	Managing Cyber Risk is the second part of a two course series training program that assists senior executives and board members with better understanding how to understand and manage an organization's cyber risk. This course provides an overview of cyber risk dashboards to help organizations successfully monitor and manage its cyber risk, and some best practices for creating and implementing a dashboard. This course also covers best practice recommendations and considerations to reduce cyber risk via policy and controls implementation across four broad categories: people,	12/31/23	QAS Self-Study
284	Information Technology	Principles of Cloud Computing: Perspectives on Business, Technology, and Cost v1.1	1.0	This course provides an overview of overall cloud and traditional concepts related to computer-based systems that impact customer and non-customer applications. The course focuses on different application architectures and discusses database components that makeup a multi-tier solution. Additionally, this course also addresses concepts related to dedicated systems, the basics of cloud solutions, as well as the future of cloud-based solutions.	04/30/2025	QAS Self-Study
285	Information Technology	The Impact of Cloud Computing on Business and IT v2.0	1.0	Cloud Computing has proven to be the most effective method of storage and security used by organizations today. It is not only efficient, but it is a powerful tool that will only expand its reach in the future. This course is focused on how cloud computing is changing the nature of business applications, particularly as they impact information technology. The course material explores company organization structures, the future of in-house IT groups, and the global implications of cloud computing. The first major section delves into a major future business dynamic that is affecting corporations around the world - the cybernetic economy. The key features and ingredients of this new economy are explained, the major transition elements are	03/31/2025	QAS Self-Study
286	Information Technology	Understanding Big Data v2.0	1.0	This course provides an overview of big data concepts. This includes a discussion of binary conversions, the evolution of big data, as well as data anomalies. This course also includes examples of how big data is being used today by certain companies, the benefits of big data, as well as specific job roles that involve the use of big data.	03/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
287	Information Technology	Understanding Cyber Risk v1.1	2.0	Cybersecurity issues continue to grow in both prevalence and disruptive potential. While senior business leaders recognize that cyber risks pose significant threats to their businesses and organizations, more can be done to proactively increase the ability to oversee and manage these risks. This course	12/31/23	QAS Self-Study
288	Information Technology	Using Data Analytics to Give You a Competitive Advantage: Data Types, Data Inquiries, and Data Integrity (Long Version)	5.0	Through case studies and discussion, this course will explore what data analytics is and how to approach it. Participants will be given scenarios in which to think about the data available, and how it can be applied within specific company contexts. The focus of the course will be on how to approach big data, data analytics, and data integrity, so that participants can better utilize the data available to them in their current working lives. Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study
289	Information Technology	Using Data Analytics to Give You a Competitive Advantage: Data Types, Data Inquiries, and Data Integrity (Short Version)	1.5	Through case studies and discussion, this course will explore what data analytics is and how to approach it. Participants will be given scenarios in which to think about the data available, and how it can be applied within specific company contexts. The focus of the course will be on how to approach big data, data analytics, and data integrity, so that participants can better utilize the data available to them in their current working lives. Speaker/Author: David R. Peters, CPA	05/31/24	QAS Self-Study
290	Information Technology	Why Data Analytics Are Vital - To Your Enterprise And To You V1.1	1.0	As enterprises increasingly rely on digital technologies to conduct their operations, the position of financial executive has evolved into an even more strategic role, with an eye on utilizing new technologies to improve enterprise performance. There is little doubt, according to Withum Digital's Dale Tuttle and John Tate, that data analytics are vital to the future health of an organization as well as to the future well-being of a financial manager's career.	04/30/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
291	Information Technology	Why Data Analytics Are Vital - To Your Enterprise And To You v1.1	1.0	As enterprises increasingly rely on digital technologies to conduct their operations, the position of financial executive has evolved into an even more strategic role, with an eye on utilizing new technologies to improve enterprise performance. There is little doubt, according to Withum Digital's Dale Tuttle and John Tate, that data analytics are vital to the future health of an organization as well as to the future well-being of a financial manager's career. IMPORTANT: This course, previously titled "Why Data Analytics Are Vital - to Your Enterprise and to You" has been republished. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	04/30/25	QAS Self-Study
292	Management Advisory Services	FMN - 2023/March, Seg 1 - Mobile Workforce Success: Technology & Compliance	2.00	Employee management, productivity, communication, technology and other business issues all present unique challenges when it comes to creating an effective model for today's global mobile workforce. David Livitt, Partner and Head of Global Mobility Services with Mazars USA, discusses the tools and compliance strategies crucial to effectively leveraging global mobility programs.	10/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
293	Management Advisory Services	FMN - 2023/March, Seg 3 - Company Construction: The Debt - Equity Continuum	2.00	Selecting the correct capital structure is one of the primary tasks taken on by financial business leaders. Understanding the key considerations in determining the debt-equity mix is also critical. Kyle Tushaus, a Managing Partner of New West Capital reviews the basics of capital structure providing real life examples. Other topics discussed include Enterprise Value versus market capitalization, the Modigliani-Miller Theorem, and recapitalization.	10/14/2024	QAS Self-Study
294	Management Services	A Controller's Guide to Assessing the Risk of Your Organization: Coverages and Exclusions for Basic Business Policies	2.0	Part of being a CFO or Controller is protecting the assets of the organization and managing risk. While many financial leaders feel comfortable with the strategic aspect of this task, finding the right insurance coverages can leave one feeling out of their element. This course will focus on three common business policies - the package policy, the business & property policy, Cost behavior analysis provides a useful overview of financial data and financial outcomes for planning, control, and decision making. The program is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include break-even analysis, cost-volume-profit analysis, fixed and variable costing, and regression analysis.	05/31/2024	QAS Self-Study
295	Management Services	Cost Behavior Analysis v2.0	1.0	Cost behavior analysis provides a useful overview of financial data and financial outcomes for planning, control, and decision making. The program is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include break-even analysis, cost-volume-profit analysis, fixed and variable costing, and regression analysis.	02/29/24	QAS Self-Study
296	Management Services	Cost Behavior Analysis v2.1	1.0	Cost behavior analysis provides a useful overview of financial data and financial outcomes for planning, control, and decision making. The program is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include break-even analysis, cost-volume-profit analysis, fixed and variable costing, and regression analysis.	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
297	Management Services	FMN - 2023/February, Seg 3 - Maximizing the Mobile Workforce in a Shrinking World	2.00	As today's workforce is becoming increasingly global, a host of new challenges arise related to talent management, different tax protocols, and technologies. David Livitt is the Head of Global Mobility Services at Mazars USA. He has over 20 years of experience in global mobility tax services, helping companies and individuals navigate the complexities of an international presence. In this segment, he discusses what today's leaders need to know in order to use their global presence as one of their greatest assets.	09/14/24	QAS Self-Study
298	Management Services	FMN - 2023/January, Seg 2 - Board of Directors: Building the Company of Tomorrow	2.0	In today's corporate world, it has now become very much part of the Board of Directors' duties to see that there are frameworks and policies around ESG. Helle Bank Jorgensen, founder and chief executive of Competent Boards, has more than 30 years of experience evaluating ESG risks and opportunities for leading Fortune 500 companies as well as smaller and medium-sized businesses. She shepherds us through an analysis of current and future implications related to ESG for board members and financial executives at	08/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
299	Management Services	FMN - 2023/January, Seg 4 - Sustainability: "S" Stands for "Social";	2.0	Accountants have an ethical obligation to make decisions that are free from bias and take into consideration environmental, social, and governance (ESG) factors. Loreal Jiles, Vice President , Research and Thought Leadership, with the Institute of Management Accountants, reviews the intersection of ethics and ESG and how accountants, external stakeholders, and regulators are leading the way to improved sustainable business management.	08/14/2024	QAS Self-Study
300	Management Services	FMN PLUS- 2023/May, Seg 1 -Higher-Level Accounting to Facilitate Productive Collaboration	2.0	Today's accountant takes on many roles - technical accounting expert, mediator, teacher and collaborator. The successful accountant knows how to create synergy within and among departments, acting as a hub to connect stakeholders and align strategy with operations. Lauren Aldrich, Senior Controller at JMP Statistical Discovery LLC, guides us through the challenges	12/14/2024	QAS Self-Study
301	Management Services	FMN Plus-2023/April, Seg 3 - The Enlightened Accountant - Maximizing Client Communications	2.0	Today's "enlightened accountant" needs the tools necessary to effectively communicate with clients. Accounting literacy is crucial for today's accountant both in their own practice and in their ability to successfully engage clients. Peter Frampton, CEO of Wealthvox, has helped develop a new approach to give everyone access to the financial conversation, resulting in increased engagement, performance, profitability and cash flow. 	11/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
302	Management Services	FMN Plus-2023/Jun, Seg 1 – Hiring and Retaining Accounting Professionals: Challenges and Solutions	2.0	There has been a nationwide shortage of accountants, and companies nationwide are challenged with keeping talented people in finance and accounting positions. A growing skills gap also presents problems in the accounting field. Yvonne Hinson, chief executive officer of the American Accounting Association, discusses the AAA's initiative to strengthen the connection between current accounting and finance needs and accounting programs in universities, as well as best practices to attract and retain skilled	01/14/25	QAS Self-Study
303	Management Services	Improve Your Profit: Identifying Cost Cutting Opportunities	2.0	Part of one's duty as a CPA working in industry is to safeguard the assets of the organization. Cost cutting is one way to preserve assets and maintain a company's competitive position in the industry. However, what keeps us from ridding our organizations of unnecessary costs? In this course, we will look at the factors that prevent our companies from being as streamlined as they could be. By using statistics and survey data, we will attempt to show how to better negotiate and navigate budgeting and contracting decisions. We will	05/31/24	QAS Self-Study
304	Management Services	Managing Business Disputes: What You Can Do	1.0	Conflict is an inevitable part of work. We have all witnessed situations where people or enterprises with different goals and needs have clashed. Nonetheless, it is possible to turn even tense business disputes into productive negotiations and to maintain strong relationships. Here, a trio of experts - Steve Grace, Joseph Monteleone and Dr. H. Stephen Grace - walk us through a six-step analytical process, and several case studies, to aid in resolving business disputes.	02/29/24	QAS Self-Study
305	Management Services	Project Management: A Financial Perspective - Part 1	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time and within budget -- Project Integration, Project Scope, Project Time, Project Cost, Project Quality, Project Human Resources, Project Communications, Project Risk Management, and Project Procurement - that are essential to being an expert Project Manager. This series of courses follows for the most part the framework within the Project Management Institute's Project	03/31/24	QAS Self-Study
306	Management Services	Project Management: A Financial Perspective - Part 2	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time	03/31/24	QAS Self-Study
307	Management Services	Project Management: A Financial Perspective - Part 3	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time and within budget -- Project Integration, Project Scope, Project Time, Project	04/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
308	Management Services	Strategic Performance Management: An Introduction v.2	1.0	This course presents a model for implementing strategic performance measurement and management (SPM ²) systems using field-tested methods derived from organizations that have been identified as sites of "best practice." Practical and effective transformation management methods from a "systems thinking" perspective are included to enhance the work of those who wish to implement a SPM ² system. It will benefit managers, executives, and others who wish to explore or implement SPM ² systems in their organizations and who wish to have a comprehensive and integrated model for building such systems. This course is directed particularly at organizations	01/31/24	QAS Self-Study
309	Management Services	Strategic Performance Management: An Introduction v2.0	1.0	This course introduces strategic performance measurement and management (SPM ²) by using field-tested methods derived from organizations that have been identified as sites of "best practice." It will benefit managers, executives, and others who wish to explore or implement strategic performance measurement systems in their organizations and who wish to have a comprehensive and integrated model for building an SPM ² system. This course is aimed particularly at organizations that are having trouble in	01/31/2024	QAS Self-Study
310	Management Services	Strategic Performance Management: An Introduction v2.0	1.0	This course introduces strategic performance measurement and management (SPM ²) by using field-tested methods derived from organizations that have been identified as sites of "best practice." It will benefit managers, executives, and others who wish to explore or implement strategic performance measurement systems in their organizations and who wish to have a comprehensive and integrated model for building an SPM ² system. This course is aimed particularly at organizations that are having trouble in	01/31/24	QAS Self-Study
311	Management Services	Strategic Performance Measurement and Management Implementation v2.1	1.0	This course presents a model for implementing strategic performance measurement and management (SPM ²) systems using field-tested methods derived from organizations that have been identified as sites of "best practice." Practical and effective transformation management methods from a "systems thinking" perspective are included to enhance the work of those who wish to implement a SPM ² system. It will benefit managers, executives, and others who wish to explore or implement SPM ²	03/31/2025	QAS Self-Study
312	Management Services	The Balanced Scorecard: Strategic-Based Control v3.0	2.0	The Balanced Scorecard (BSC) is a strategic-based responsibility accounting system that converts an organization's mission and strategy into operational objectives and measures for four perspectives: the financial perspective, the customer perspective, the internal process perspective, and the learning and growth perspective. The course addresses the main features of the Balanced Scorecard and its implementation. Several notable case studies that implemented and applied the BSC are presented.	02/29/24	QAS Self-Study
313	Management Services	Think Like a PMP: What All the Cost and Schedule Assessment Calculations Really Mean v1.1	1.0	Financial and reputation risks for general financial operations in business is mounting across the globe. Recent events has laid bare the high cost of exposing clients and organizations to the vulnerabilities to intrusion. As an industry leader, it is your responsibility to protect assets and avoid attacks. Performing this task will require that you are able to assess risks and measure cost that are necessary to be aware of when planning and maintaining projects. This class is targeted at Accounting professionals and others who work in the industry. In this course, you will learn about the different cost and	12/31/23	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
314	Management Services	Thinking Agile: How to Use Agile Principles in Business Leadership v1.1	1.0	You've probably heard the buzzword Agile everywhere in the business world, around the virtual water cooler all the way up to the corporate boardroom. Once practiced in the dark arts of software development, Agile has become a trending style across business operation and planning, particularly in project and team management. But it's more than a buzzword or trend - Agile is a new way of solving age-old business problems. IMPORTANT: This course, previously titled "Thinking Agile: How to Use Agile Principles in Business Leadership," has been republished in our current course	12/31/23	QAS Self-Study
315	Personal Development	Building a Better Team: Being a Better Manager	1.0	When stepping into a leadership role in the accounting profession, many practitioners are surprised to see how their job shifts from being less about analysis and more about people. In many ways, accounting skills take a backseat to the ability to build a positive culture and increase engagement. In this course, we will utilize research and survey results to help identify the qualities of a top manager. We will use case studies to identify how leadership skills may be used in real life situations to build a better company culture.	05/31/24	QAS Self-Study
316	Personal Development	Building a Better Team: Being a Better Teammate	1.0	While accountants deal with many complicated code sections and analytical issues, perhaps the most difficult thing that every financial professional deals with is how to create a good office environment. Utilizing discussions and case studies, this course will explore how to become a better teammate. We will learn strategies for how to form better relationships with colleagues and others. We will learn the importance of good culture – and how negative culture can work against the overall goals of the company.	05/31/24	QAS Self-Study
317	Personal Development	Business English: Part 1 v1.1	1.0	One's ability to communicate effectively in the professional workplace requires mastery of a number of different communication skill sets, and it is very important that those who work in such settings achieve such mastery. In organizations where effective communication is not the norm, otherwise avoidable problems typically ensue. Many of these problems, in turn, negatively impact employees' ability to perform their jobs and interact effectively with fellow employees, clients, customers, and other stakeholders	03/31/25	QAS Self-Study
318	Personal Development	Business English: Part One	1.0	One's ability to communicate effectively in the professional workplace requires mastery of a number of different communication skill sets, and it is very important that those who work in such settings achieve such mastery. In organizations where effective communication is not the norm, otherwise avoidable problems typically ensue. Many of these problems, in turn, negatively impact employees' ability to perform their jobs and interact effectively with fellow employees, clients, customers, and other stakeholders effectively. The main goals of this course are to address the following topics:	03/31/2025	QAS Self-Study
319	Personal Development	Delegation Skills for Managers and Supervisors v3.0	1.0	The goal of this course is to familiarize the user with the process of effective delegation. The course will discuss the strategies required for a manager to delegate effectively, including defining the task, delegating the task, and assuring results. The course will also discuss typical pitfalls a manager can encounter in the process of delegating.	04/30/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
320	Personal Development	Effective Communication in the Workplace v2.0	2.0	Achieving effective communication in the workplace should be a major goal of any organization. As can be imagined, in organizations where effective communication is not the norm, avoidable problems often ensue. Many of these problems negatively impact employees' ability to perform their jobs effectively and this, in turn, has negative effects on organizations. The main goal of this course is to address a number of topics pertaining to communicating at work. With this in mind, the course is broken into the	01/31/24	QAS Self-Study
321	Personal Development	EQ Vs. IQ: The Secret To A CPA's Success v2.0	1.0	Many people still believe that Intelligence Quotient (IQ) outweighs Emotional Quotient (EQ) in the workplace and that success is dependent on our IQ level. Modern research, however, shows over and over that a high IQ might get you in the door, but a high EQ will get you ahead. In this course we will learn to understand IQ and EQ and why they both have their place in career success. In particular, we will review the components of EQ and learn how it is measured and tested.	05/31/2025	QAS Self-Study
322	Personal Development	EQ Vs. IQ: The Secret To A CPA's Success v2.0	1.0	Many people still believe that Intelligence Quotient (IQ) outweighs Emotional Quotient (EQ) in the workplace and that success is dependent on our IQ level. Modern research, however, shows over and over that a high IQ might get you in the door, but a high EQ will get you ahead. In this course we will learn to understand IQ and EQ and why they both have their place in career success. In particular, we will review the components of EQ and learn how it is measured and tested.	05/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
323	Personal Development	How to Supervise People v3.0	1.0	The purpose of this course is to introduce the user to the concepts of supervising people. The program will cover how to: (i) contribute to the organization's overall success; (ii) develop company culture to motivate employees; (iii) effectively listen and coach colleagues to improve retention and promote career growth.	04/30/2025	QAS Self-Study
324	Personal Development	Identity Theft v2.0	1.0	This course provides an overview of identity theft and cyber crime, with a focus on why these threats keep growing more common and costly, and what you need to do to protect yourself. It describes profiles and methods of identity thieves and cyber criminals and how they use stolen information. It also covers the most important federal and state laws against identity theft.	02/29/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
325	Personal Development	Influence and Persuasion in the Workplace	1.0	This program contains information pertaining to influence and persuasion in the workplace. The information focuses on the following major topics: Influencing Styles, Ways to Influence Others in the Workplace, Ways Business Managers Can Influence Employees, Ways Business Leaders Can Influence Employees, Influencing Clients and Customers, Types of Persuasion, Qualities of Exceptionally Persuasive People, How to be a Persuasive Negotiator, Persuasion Tips, and Ways to Overcome Barriers to Successful Persuasion. The terms influence and persuasion are defined and discussed in the "Course Introduction" section. You will benefit from the information presented in this course in the workplace. While the course content is directed specifically toward businesspeople, some of the suggestions are also applicable to influencing and persuading others outside of the workplace in their personal and social lives.	11/30/23	QAS Self-Study
326	Personal Development	Inspire Like a Rock Star and Still Have Time for Lunch	1.0	None of us work alone. In fact, we all depend on others for support, input, data, ideas, and even inspiration. Studies have shown that we are only as good as our combined team. And happy teams showed more than twice the financial returns of their discontented counterparts. We can either lift each other up or pull each other down. This workshop focuses on the secrets behind the most successful teams. INSPIRE with excitement, MOTIVATE with recognition, and ENERGIZE with progress. These simple ideas will have a great impact on you and your team.	05/31/24	QAS Self-Study
327	Personal Development	Know Your Impact! v1.1	1.00	This course provides an overview of the six internal needs that everyone attempts to satisfy and balance daily. This includes self-love, self-power, communication, solitude, equality, and influence. This course addresses the significance of the six needs and their direct impact on your personality as well as the positive outcomes derived when these needs are satisfied, and internal balance is achieved.IMPORTANT: This course, previously titled "Know Your Impact!" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again.	05/31/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
328	Personal Development	Listening Skills for 21st Century Organizations	1.0	This course explains what good listening skills consist of, why they are important and how you can improve them. How we listen is often a result of habits we created as early as childhood. These habits impact every area of your life, including your personal relationships and your career. The goal of this course is to bolster your passive, poor, listening habits into effective active listening skills that will bring improved workplace relationships and personal success in all areas of your life.	01/31/24	QAS Self-Study
329	Personal Development	Masterful Time Management v2.0	2.0	This course provides an overview of mastering time management. This includes a discussion of countering bad habits which contribute to time erosion as well as using principles of excellent time management. This course also addresses how to engage your time management tool regularly and how to manage your time both creatively and reactively.	05/31/24	QAS Self-Study
330	Personal Development	Organizational Communication	1.0	What is organizational communication? Basically, the term refers to the process by which people within organizations communicate with others to achieve common objectives and goals. The main goal of this course is to address a number of organizational communication topics. With this in mind, the course is broken into the following major topics: Formal & Informal Communication, Internal Communication, External Communication, Organizational Communication Plans, Organizational Communication Strategies, Organizational Communication Networks, Organizational Communication Flow, Organizational Communication Channels, Communication Assessment, Managing Organizational Communication, Barriers to Organizational Communication, Effective Organizational Communication, Millennial Workers' Communication Qualities and Workplace Preferences, and Communication Suggestions.	01/31/24	QAS Self-Study
331	Personal Development	Perform Like a Rock Star and Still Have Time for Lunch	1.0	This course is designed for busy professionals who juggle too many deadlines, multiple projects and conflicting demands, all of which have "top" priority. By revisiting the Rules of Time Management, identifying the real priorities and developing an action plan that ensures success, learners develop the habit of peak performance to maximize their productivity on a daily basis. This course will rock your world with new tips, techniques and strategies to achieve more than you ever thought possible.	05/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
332	Personal Development	Professional Excellence: Appearance	1.0	This is the second course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Workplace excellence is defined by the expectations of employees to be appropriate - demonstrated by wise judgement and decision-making skills; believable - demonstrated through competence; and credible - demonstrated through integrity. The evidence of these skills occurs via the giving, receiving, or exchanging of information between individuals. This exchange happens continuously, and often unconsciously, in all workplace encounters through appearance. Professionals of Excellence (POE) use their appearance strategically to create positive	11/30/23	QAS Self-Study
333	Personal Development	Professional Excellence: Appearance v1.1	1.0	This is the second course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Workplace excellence is defined by the expectations of employees to be appropriate – demonstrated by wise judgement and decision-making skills; believable – demonstrated through competence; and credible – demonstrated through integrity. The evidence of these skills occurs via the giving, receiving, or exchanging of information between individuals. This exchange happens continuously, and often unconsciously, in all workplace encounters through appearance. Professionals of Excellence (POE) use their appearance strategically to create positive lasting impressions and take control of how others see them. The goal of the second course is to provide tips and techniques in “impression management” in the area of appearance.	09/30/2025	QAS Self-Study
334	Personal Development	Professional Excellence: Being Brand Awesome!	1.0	This is the fifth course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Effectively adopting and executing Dr. White's ABC Model of Professional Presence positions the individual contributor (IC) as a contender for progressive movement up the corporate ladder. The IC is now noticed by organization leadership as high potential. The IC is identified, regarded, and appreciated as an asset, with the potential to positively affect the organizations bottom-line in service to the organization, clients, and customers. This final course in the series shares insights into navigating the corporate culture landscape.	02/29/24	QAS Self-Study
335	Personal Development	Professional Excellence: Body Language and Communication	1.0	This is the third course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Workplace excellence is defined by the expectations of employees to be appropriate—demonstrated by wise judgment and decision-making skills; believable—demonstrated through competence; and credible—demonstrated through integrity. The evidence of	11/30/23	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
336	Personal Development	Professional Excellence: Body Language and Communication v1.1	1.0	This is the third course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Workplace excellence is defined by the expectations of employees to be appropriate—demonstrated by wise judgment and decision-making skills; believable—demonstrated through competence; and credible—demonstrated through integrity. The evidence of these skills occurs via the giving, receiving or exchanging of information between individuals. This exchange happens continuously and often unconsciously, in all workplace encounters through body language and communication. Professionals of Excellence (POE) use their body language and communication strategically to create positive lasting impressions and take control of how others see them. The goal of the third course is to provide tips and techniques in “impression management” in the areas of body language and communication.	09/30/2025	QAS Self-Study
337	Personal Development	Professional Excellence: Deliverables and Etiquette	1.0	This is the fourth course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. Workplace excellence is defined by the expectations of employees to be appropriate-demonstrated by wise judgement and decision-making skills; believable-demonstrated through competence; and credible-demonstrated through integrity. The evidence of these skills occurs via the giving, receiving, or exchanging of information between individuals. This exchange happens continuously and often	01/31/24	QAS Self-Study
338	Personal Development	Professional Excellence: Overview V1.1	1.0	This is the first course of a five-part series, A STAR is Born: Becoming a Professional of Excellence. It is an introduction to Dr. White's ABC Model of Professional Presence, defined as being appropriate, believable and credible through appearance, body language, communication, deliverables (work product), and etiquette (dining and social skills). The goal of the first course is to explain the power of White's ABC Model of Professional Presence as the framework to becoming Professionals of Excellence (POE) via the mastery of	07/31/2025	QAS Self-Study
339	Personal Development	Resolve Conflict Like a Rock Star and Still Have Time for Lunch	1.0	Whether in the workplace or the home, conflict is inevitable. If ignored or responded to ineffectively, conflict can create hostility and disconnect with others. If productively managed, however, conflict can promote personal growth, harmony in relationships and greater success at work. This course teaches the consummate formula for approaching and resolving conflict that	05/31/24	QAS Self-Study
340	Personal Development	Using Principles of Critical Thinking: Part 1 - Substance and Structure	1.0	This course provides an overview of using principles of critical thinking. Part 1 of this course relates to substance and structure whereas the second part relates to highlighting ideas. Overall, this course seeks to address time-tested techniques to heighten message integrity, assess information to determine reliable and trustworthy conclusions, structure arguments precisely, and communicate based on scientific principles.	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
341	Personal Development	Using Principles of Critical Thinking: Part 2 - Reasoning and Refuting v1.1	1.0	This course provides an overview of using principles of critical thinking. It is the author's second course on the topic and deals with reasoning and refuting. Overall, this course provides information on how to argue logically from either side of a position, apply formal models of effective argumentation, and develop skills to avoid misleading or inaccurate wording. IMPORTANT: This course, previously titled "Using Principles of Critical Thinking: Part 2 - Reasoning and Refuting," has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for this course, you cannot receive credit again. Author/Speaker: Philip Vassallo	07/31/24	QAS Self-Study
342	Personal Development	Writing in Plain Language v1.1	2.0	This course provides an overview of the principles and best practices of writing in plain language. The focus of this course is on using a plain language approach for a client-centered style, organizing ideas effectively with clear formatting techniques, as well as editing sentences for fluency and active voice. This course also addresses how to maintain conceptual and grammatical consistency in sentences, how to employ techniques to reduce verbiage and highlight key ideas, as well as translate jargon into common words.	07/31/24	QAS Self-Study
343	Personnel/Human Resources	Delegation, Coaching and Mentoring: Tools of Engagement and Empowerment	1.0	This course explains what good delegating, coaching and mentoring skills consist of, why they are important and how you can improve them. Due to the challenges and change inherent in 21st century organizations, the role of the manager becomes increasing complex. Too much work and too little time is now the norm for managers. Effective managers learn how to use the power of delegation, coaching and mentoring to efficiently achieve organizational outcomes. The goal of this course is to help you identify appropriate delegating tasks and help you empower your employees, so they are ready to complete the tasks on time and on budget.	01/31/24	QAS Self-Study
344	Personnel/Human Resources	Illinois Sexual Harassment Prevention Training v1.0	1.0	This course provides an overview of sexual harassment in the workplace. This includes a discussion of the Federal Laws related to sexual harassment as well as the Illinois Human Rights Act. This course also addresses types of sexual harassment, characteristics of a hostile work environment, what you should do if you experience sexual harassment, as well as certain protections against retaliation. Finally, this course concludes with a discussion of employer responsibilities and liabilities.	03/31/24	QAS Self-Study
345	Personnel/Human Resources	Millennials in the Workplace v2.1	1.00	People born in the United States between the early 1980s and early 2000s are commonly referred to as Millennials and among some, the we generation. Millennials represent approximately one-fourth of the U.S. population and are projected to represent nearly half of the world's workforce and 40 percent of the U.S. workforce by 2020 and 75 percent of it by 2025. This course will focus	01/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
346	Personnel/Human Resources	Modern Supervision - Part 1 v2.0	4.0	This course (Parts 1 and 2) is especially designed to provide you with the knowledge that is essential to supervision and teach you about the key role that supervisors play in today's organizations. In most organizations it is recognized that a supervisory job is demanding and exacting. Success or failure of the entire organization is often contingent on the competency at the supervisory level. This course attempts to present and discuss those factors that are essential to being a successful supervisor. It is designed to meet the special needs of a person aspiring to a supervisory role, and the practicing supervisor. The course is applicable to all types of supervisory jobs whether in manufacturing, service, or not-for-profit organizations. For the potential supervisor, the course affords a concise but complete presentation to, and acquaintance with, many of the problems that may be confronted. For the experienced supervisor, the material provides an overall review, a broadening	05/31/24	QAS Self-Study
347	Personnel/Human Resources	Modern Supervision - Part 2 v2.0	4.0	This course (Parts 1 and 2) is especially designed to provide you with the knowledge that is essential to supervision and teach you about the key role that supervisors play in today's organizations. In most organizations it is recognized that a supervisory job is demanding and exacting. Success or failure of the entire organization is often contingent on the competency at the supervisory level. This course attempts to present and discuss those factors that are essential to being a successful supervisor. It is designed to meet the special needs of a person aspiring to a supervisory role, and the practicing	05/31/24	QAS Self-Study
348	Personnel/Human Resources	Sexual Harassment Prevention: What You Can Do v1.1	1.0	The floodgates are open, and an issue that, until recently, had been barely discussed is now out of the shadows and in the limelight. The subject of sexual harassment has gained unprecedented attention in the workplace, along with allegations against scores of high-profile executives. Patricia Reilly, chair of the employment and labor group at Murtha Cullina LLP, reminds financial executives of why they must be concerned with sexual harassment as well as what they can do to prevent it in their workplace.	03/31/2025	QAS Self-Study
349	Personnel/Human Resources	The Office of Tomorrow	1.5	2020 became the year of the virtual office. The velocity of change firms and private organizations experienced was jarring. What will tomorrow bring? We'll look towards the horizon to view trends and licensure changes impacting the future of our profession during this course. Author/Speaker: Frank Castillo	06/30/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
350	Personnel/Human Resources	Wage and Hour Laws v2.1	1.0	This course provides an overview of the wage and hour laws as mandated by the U.S. Department of Labor (DOL) under the Fair Labor Standards Act. The course describes how the DOL enforces more than 180 federal labor laws, and how these mandates and the regulations that implement them cover many workplace activities. Areas of high concern include minimum wage, overtime pay, freedom from employment discrimination, unemployment insurance, and workers' compensation. In addition, the course examines the most recent significant change to the Fair Labor Standards Act that went into effect August 23, 2004 and is defined by the Department of Labor as the "FairPay rules."	05/31/24	QAS Self-Study
351	Regulatory Ethics	AICPA Ethics v3.0	4.0	This course is designed to satisfy the 4-hour ethics CPE requirement in most state jurisdictions. This ethics program will satisfy jurisdiction CPE requirements that are not state specific for a 4-hour regulatory ethics program based on the AICPA Code of Professional Conduct generally effective for periods after December 15, 2014. It addresses Ethics Code requirements for all members, members in public practice, members in business, and other members.	01/31/24	QAS Self-Study
352	Regulatory Ethics	Are You Independent?	1.0	This course provides an overview of the independence related rules and interpretations included within the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. This Code prescribes a set of principles, rules, and interpretations that guide CPAs in performing their professional responsibilities. While this Code is applicable to both members in business and members in practice (an associate or affiliate member or international associate of the AICPA), this course focuses on the independence aspects for those members in public practice. A copy of the most recent AICPA Code of Professional Conduct is available on the AICPA website us.aicpa.org/research/standards/codeofconduct . Speaker/Author: Kelen F. Camehl, CPA, MBA	07/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
353	Regulatory Ethics	California Regulatory Review for CPAs - Approval RRS-005-1110	2.0	This course is designed for California CPAs to meet the 2-hour Regulatory Review requirement. It includes a review of current the California Accountancy Act and the current California Board of Accountancy Regulations. Also included are historic and recent disciplinary actions taken by the Board to help illustrate how the acts and regulations are enforced. The course must be passed with a grade of at least 90 percent. The full California Accountancy Act and the California Board of Accountancy Regulations are included in the supplemental materials.	02/29/24	QAS Self-Study
354	Regulatory Ethics	CPA Ethics - General Standards And Acts Discreditable - 2023	1.0	This is an ethics course covering the general standards of professional conduct and business practices adhered to by CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It presents general standards and acts discreditable found within the AICPA Code of Professional Conduct along with ethical dilemmas. This course fulfills a general ethics 1-hour requirement. It is suitable to fulfill the North Carolina ethics requirement. In Michigan, it is suitable as a 1-credit general ethics course to	04/30/2025	QAS Self-Study
355	Regulatory Ethics	Ethical Misdeeds 2023: Tales of Corruption	2.0	This course is designed with information from actual "ripped from the headlines" ethics cases. Most of these cases are on the extreme end of ethical misdeeds, but there's a lot that can be learned about "doing the right thing" from examining these cases. An ethical decision-making model will be presented in relation to each case. The key to utilizing an ethical decision-making model is appreciating how they each may be useful depending on the circumstances. By better realizing what is needed in a given	01/31/24	QAS Self-Study
356	Regulatory Ethics	Ethics For Accountants - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	06/30/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
357	Regulatory Ethics	Ethics For Alaska - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study
358	Regulatory Ethics	Ethics for Arizona - 2023	4.0	This is an ethics course for Arizona covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It reviews and includes a minimum of one hour each on the AICPA Code of Professional Conduct and on the Arizona Statutes and Rules.	06/30/25	QAS Self-Study
359	Regulatory Ethics	Ethics For Arkansas - 2023	3.0	This is an ethics course covering the AICPA standards of professional conduct and business practices adhered to by accountants in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. This course fulfills the 3-credit Ethics requirement for Arkansas CPAs.	07/31/25	QAS Self-Study
360	Regulatory Ethics	Ethics For California - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized.	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
361	Regulatory Ethics	Ethics for Colorado - 2023	4.0	Individuals in the accounting and auditing profession have a considerable responsibility to the general public. To gain public trust and maintain professionalism, professional conduct and ethical behavior are necessary. This course is designed to meet the ethics requirements for active Colorado CPAs renewing their licenses. It covers standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The course begins with a presentation of ethics and ethical behavior, discussing the relationship between morals and ethics and identifying the causes of unethical behavior. It explains the process of ethical reasoning and how to apply it when dilemmas occur. It addresses the most recent version of the AICPA Code of Professional Conduct, along with the conceptual framework approach to coping with ethical dilemmas. Case studies that demonstrate the application of ethical principles and values are utilized. It discusses the Colorado Statutes and Rules that pertain to CPAs licensed to practice in the State of Colorado. Students will become familiar with the Colorado Revised Statutes, the Rules of the State Board of Accountancy, and the Policies adopted by the Board currently in effect and how the statutes, rules, and policies pertain to them. This course DOES NOT fulfill the Colorado Rules and Regulations (CR&R) course requirements for new or reactivating CPAs.	07/31/2025	QAS Self-Study
362	Regulatory Ethics	Ethics for Connecticut - 2023	4.0	Individuals in the accounting and auditing profession have a considerable responsibility to the general public. To gain public trust and maintain professionalism, professional conduct and ethical behavior are necessary. This is an ethics course for Connecticut CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The course begins with a presentation of ethics and ethical behavior, discussing the relationship between morals and ethics and identifying the causes of unethical behavior. It explains the process of ethical reasoning and how to apply it when dilemmas occur. It addresses the most recent version of the AICPA Code of Professional Conduct, along with the conceptual framework approach to coping with ethical dilemmas. Case studies that demonstrate the application of ethical principles and values are utilized. Finally, it discusses the Connecticut Licensing Regulations and Codes that pertain to CPAs licensed to practice in Connecticut.	07/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
363	Regulatory Ethics	Ethics for Florida - 2023	4.0	This is an ethics course designed for Florida CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an ethical overview, the AICPA Code of Professional Conduct and the threats and safeguards approach to coping with ethical dilemmas. Section 9 covers Florida Ethics, including a review of key sections within Chapter 61H1:Administrative Code, Chapter 473: Regulation of Professions and Occupations – Public Accountancy, and Chapter 455:Business and Professional Regulation: General Provisions.	06/30/25	QAS Self-Study
364	Regulatory Ethics	Ethics For Hawaii - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the	07/31/25	QAS Self-Study
365	Regulatory Ethics	Ethics For Illinois - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with	07/31/25	QAS Self-Study
366	Regulatory Ethics	Ethics For Indiana - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
367	Regulatory Ethics	Ethics For Kansas - 2023	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Kansas CPAs.	04/30/2025	QAS Self-Study
368	Regulatory Ethics	Ethics For Kentucky - 2023	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Kentucky CPAs.	04/30/25	QAS Self-Study
369	Regulatory Ethics	Ethics For Maine - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the	07/31/25	QAS Self-Study
370	Regulatory Ethics	Ethics For Maryland - 2023	4.0	This is an ethics course for Maryland covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The course covers the AICPA Code of Professional Conduct and presents an approach – the conceptual framework approach – to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics and the CPA's responsibilities are summarized. A brief discussion of the AICPA's Standards for Tax Service is included along with some specific rules from the Maryland Board of Public Accountancy. Finally, it identifies different	07/31/25	QAS Self-Study
371	Regulatory Ethics	Ethics For Massachusetts - 2023	4.0	This is an ethics course for Massachusetts covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach – the threats and safeguards approach – to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, rules and regulations from the Massachusetts Board of Public Accountancy are presented.	06/30/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
372	Regulatory Ethics	Ethics For Minnesota - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study
373	Regulatory Ethics	Ethics for Mississippi - 2022-2025	4.0	This is an ethics course for Mississippi CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The final sections of the course cover Mississippi Licensing Rules and Regulations. Author/Speaker: Steve Spafford, CPA	06/30/25	QAS Self-Study
374	Regulatory Ethics	Ethics for Missouri – 2023	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Missouri CPAs.	04/30/25	QAS Self-Study
375	Regulatory Ethics	Ethics for Montana – 2023	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Montana CPAs.	04/30/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
376	Regulatory Ethics	Ethics For Nebraska - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study
377	Regulatory Ethics	Ethics For Nevada - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
378	Regulatory Ethics	Ethics For New Hampshire - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study
379	Regulatory Ethics	Ethics For New Mexico - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes	07/31/25	QAS Self-Study
380	Regulatory Ethics	Ethics for New York - 2023	4.0	Individuals in the accounting and auditing profession have a considerable responsibility to the general public. To gain public trust and maintain professionalism, professional conduct and ethical behavior are necessary. This course is designed to meet the ethics requirements for New York CPAs renewing their licenses. It covers standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The course begins with a presentation of ethics and ethical behavior, discussing the relationship between morals and ethics and identifying the causes of unethical behavior. It explains the process of ethical reasoning and how to apply it when dilemmas occur. It addresses New York State rules on ethics as found in the New York State Law, Rules and	07/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
381	Regulatory Ethics	Ethics for New York CPAs – Tax Concentration – 2023	4.0	Individuals in the accounting profession have a considerable responsibility to the general public. To gain public trust and maintain professionalism, professional conduct and ethical behavior are necessary. This is an ethics course for New York CPAs with a taxation concentration. The course begins with a presentation of ethics and ethical behavior, discussing the relationship between morals and ethics and identifying the causes of unethical behavior. It explains the process of ethical reasoning and how to apply it when dilemmas occur. It covers the AICPA Code of Professional Conduct, along with the conceptual framework approach, which helps CPAs identify threats to compliance with the rules and evaluate the significance of those threats. It also includes the AICPA's standards for tax services and Internal Revenue Service requirements for tax professionals' obligations under Treasury Circular No. 230. Finally, it addresses New York State rules on ethics as found	07/31/2025	QAS Self-Study
382	Regulatory Ethics	Ethics for Ohio: Professional Standards and Responsibilities – 2023	3.0	This is an ethics course for Ohio CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. Section 8 covers Ohio Professional Standards and Responsibilities.	06/01/24	QAS Self-Study
383	Regulatory Ethics	Ethics For Oklahoma - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics,	07/31/25	QAS Self-Study
384	Regulatory Ethics	Ethics for Oregon – 2023	4.0	This is an ethics course for Oregon CPAs covering standards of professional conduct and business practices for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It presents ethical reasoning and the AICPA Code of Professional Conduct to assist with coping with ethical dilemmas. Section 8 covers the Oregon Statutes, Rules, and Code of	06/01/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
385	Regulatory Ethics	Ethics For Pennsylvania - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	07/31/25	QAS Self-Study
386	Regulatory Ethics	Ethics For Rhode Island - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides guidance on how to respond to an ethics inquiry from the AICPA. It includes examples to illustrate the application of various ethical standards.	01/00/00	QAS Self-Study
387	Regulatory Ethics	Ethics For Vermont - 2023	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the conceptual framework approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, internal control requirements, and the CPA's responsibilities are summarized. Moreover, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. Finally, it identifies different disciplinary systems within the profession and provides	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
388	Regulatory Ethics	Ethics for Washington CPAs - 2023	4.0	This is an ethics and regulations course for Washington CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It covers the specific Washington Public Accountancy Act and the Board's rules and policies, the profession's Code of Conduct (Code), and the differences between Washington State law and the AICPA Code. After completing this course, participants will have an understanding of the laws and regulations in Washington State governing accountancy, where to access those laws and regulations, and an understanding of the scope and nature of those laws and requirements. This course is for 2023.	01/01/2024	QAS Self-Study
389	Regulatory Ethics	Ethics Training for Texas CPAs - 2022	4.0	This is an ethics course for Texas CPAs covering standards of professional conduct and business practices adhered to in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients, and other members of their profession. It provides a background on ethical principles and values, ethical codes and requirements included in the AICPA Code of Professional Conduct, and a focus on the Texas State Board of Public Accountancy Rules of Professional Conduct. The rules	03/31/24	QAS Self-Study
390	Regulatory Ethics	Ethics Training For Texas CPAs - 2023	4.00	This is an ethics course for Texas CPAs covering standards of professional conduct and business practices adhered to in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients, and other members of their profession. It provides a background on ethical principles and values, ethical codes and requirements included in the AICPA Code of Professional Conduct, and a focus on the Texas	11/30/24	QAS Self-Study
391	Regulatory Ethics	Ethics: The Regulatory Environment	1.0	Accounting practitioners, both near and far, would be quick to agree that regulatory ethics is the bedrock of our profession. But where to begin? Countless regulatory agencies exist, each with their own set of rules and standards. During this session, will examine each of the regulatory bodies that practitioners should be mindful of, along with overarching standards pronounced by each agency. Additionally, we'll address changes to the	01/31/2025	QAS Self-Study
392	Regulatory Ethics	Professional Ethics for CPAs	4.0	This course provides an overview of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. The AICPA Code of Professional Conduct is a set of principles, rules and interpretations that guides CPAs in the performance of their professional responsibilities. The course includes a discussion of those principles applicable to all members as well those that are applicable to members in business, members in public practice, and members in neither business nor public practice. A full copy of the most recent AICPA Code of Professional Conduct is available on the AICPA website and can be accessed here. This course reflects all official releases and updates to the Code through June 2020.	01/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
393	Regulatory Ethics	Professional Ethics for CPAs v2.0	4.0	This course provides an overview of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. The AICPA Code of Professional Conduct is a set of principles, rules and interpretations that guides CPAs in the performance of their professional responsibilities. The course includes a discussion of those principles applicable to all members as well those that are applicable to members in business, members in public practice, and members in neither business nor public practice. A full copy of the most recent AICPA Code of Professional Conduct is available on the AICPA website and can be accessed here. While this course attempts to reflect all official releases and updates added to the Code through December 2022, you should refer to the latest Code available online for the latest information and updates.	01/31/25	QAS Self-Study
394	Regulatory Ethics	Regulatory Ethics: Practical Guidance	1.0	Ethical standards pronounced by the AICPA and the Department of the Treasury serve as needed guardrails designed to regulate professional behaviors for individuals working in both public accounting and in industry. During this session, we'll review two important publications issued by these rule making bodies: The AICPA Code of Professional Conduct Circular 230, Regulations Governing Practice before the Internal Revenue Service. Additionally, we'll examine the tenets of accounting ethics including a review of recent trends.	01/31/2025	QAS Self-Study
395	Regulatory Ethics	Regulatory Ethics: Professional Standards Overview	2.0	Regulatory Ethics serves both the public as well as our own collective interests. Accounting practitioners are commonly referred to by our clients as their "most trusted advisor". However, that description can only be earned when our professional foundation is rooted in ethical behavior. This session provides learners with an essential overview of our regulatory ethics environment including: A discussion of the central tenets of accounting ethics including a review of recent trends; An overview of rule-making bodies that practitioners must abide by; Changes to the current CPA licensure model; and Ethical standards pronounced by the AICPA and the Department of the Treasury.	01/31/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
396	Regulatory Ethics	Regulatory Review for California CPAs - Approval RRS-005-1110	2.0	This course is designed for California CPAs to meet the 2-hour Regulatory Review requirement. It includes a review of current the California Accountancy Act and the current California Board of Accountancy Regulations. Also included are historic and recent disciplinary actions taken by the Board to help illustrate how the acts and regulations are enforced. The course must be passed with a grade of at least 90 percent. The full California Accountancy Act and the California Board of Accountancy Regulations are included in the supplemental materials.	02/29/24	QAS Self-Study
397	Regulatory Ethics	Standards for Tennessee CPAs: State Specific Ethics - 2023	2.0	This course provides an overview of the state specific ethics standards for Tennessee CPAs. This course addresses the importance of ethics, license requirements, continuing professional education requirements, as well as impacts from unlicensed activity. This course also addresses peer reviews, the AICPA Code of Professional Conduct and the complaint process. This course has been approved by the Tennessee State Board of Accountancy (TSCPA) for 2023.	03/31/24	QAS Self-Study
398	Regulatory Ethics	Tax Ethics 2023: Recent Developments for Compliance	2.0	This course provides a refresher on the ethical requirements as identified by the AICPA Code of Professional Conduct, Treasury Department Circular 230 and relevant state codes. Also, you will gain an understanding of the requirements and components of a written information security plan. Lastly, you will discover how the proposed changes to the AICPA's Statements on Standards for Tax Services will affect offered tax services and learn to apply these ethical concepts to your tax practice. This course has been approved by	01/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit
<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
399	Regulatory Ethics	Tax Ethics v3.0	2.0	This course discusses ethical issues associated with the performance of tax services. It addresses Treasury Department Circular 230, the AICPA's Standards for Tax Services, tax preparer penalties, and related sections of the AICPA's Code of Professional Conduct.	03/31/2025	QAS Self-Study
400	Regulatory Ethics	Understanding and Applying the AICPA Code of Professional Conduct	2.0	This course provides a high-level overview of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. This Code prescribes a set of principles, rules and interpretations that guide CPAs in performing their professional responsibilities. The course highlights principles that are applicable to all members (an associate or affiliate member or international associate of the AICPA) as well those applicable to members in business, members in public practice, and members in neither business nor public practice. A copy of the most recent AICPA Code of Professional	07/31/24	QAS Self-Study
401	Regulatory Ethics	Understanding and Applying the AICPA Code of Professional Conduct v2.0	2.0	This course provides a high level overview of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. This Code prescribes a set of principles, rules and interpretations that guide CPAs in performing their professional responsibilities. The course highlights principles that are applicable to all members as well those applicable to members in business, members in public practice, and members in neither business nor public practice. A copy of the most recent AICPA Code of Professional Conduct is available on the AICPA website. 	01/31/25	QAS Self-Study
402	Regulatory Ethics	Virginia's Regulatory Landscape for CPAs 2023: What You Need to Know	2.0	Join the VSCPA's Emily Walker, Vice President of Advocacy, as she talks with leading experts in the accounting profession: Barclay Bradshaw, CPA; Nancy Glynn, CPA; and Toni Lee-Andrews, CPA; while they navigate the many different laws, regulations, and guidance that CPAs must understand while providing services to a company or the public as a licensed CPA in Virginia. This course contains the foundation of what you need to know to maintain your license and make sound decisions while practicing every day. This course has been approved by the Virginia Board of Accountancy (VBOA) to fulfill your 2023 ethics requirement.	01/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
403	Regulatory Ethics	Your Ethics Program: How To Make It Work	2.0	Success at building ethical behavior requires much more than simply talking about integrity or issuing guidelines for moral behavior. To succeed at building ethical behavior, an organization must have a governance process that is built on a rigorous set of checks and balances, and that is characterized by transparency. Mary Jo Green and Susan Koski-Grafer, from the board of advisers for H.S. Grace and Company, guide us through ethical challenges and solutions for today's organization.	02/14/25	QAS Self-Study
404	Specialized Knowledge	Guide To Commercial Real Estate and Finance - Part 1	3.00	This course series is designed to help both working CPAs and financial personnel develop the knowledge and techniques required to review a variety of financing activities pertinent to businesses and commercial and residential real estate endeavors. The course series focuses on the basic principles, concepts, terminology and instruments to learn and understand how to review a client or loan, and also delineates the various services available in the financial community. It introduces the reader to the available commercial financial services, specialized terminology and financial documents and instruments used in these services. Various business financing sources are covered. The course series covers commercial real estate financing, analyzing income property loans, and the lending processes involved.	12/31/24	QAS Self-Study
405	Specialized Knowledge	Guide to Commercial Real Estate and Finance - Part 2	2.50	This course series is designed to help both working CPAs and financial personnel develop the knowledge and techniques required to review a variety of financing activities pertinent to businesses and commercial and residential real estate endeavors. The course series focuses on the basic principles, concepts, terminology and instruments to learn and understand how to review a client or loan, and also delineates the various services available in the financial community. It introduces the reader to the available commercial financial services, specialized terminology and financial documents and instruments used in these services. Various business financing sources are covered. The course series covers commercial real estate financing, analyzing income property loans, and the lending processes involved.	12/31/2024	QAS Self-Study
406	Specialized Knowledge	Guide to Commercial Real Estate and Finance - Part 3	2.00	This course series is designed to help both working CPAs and financial personnel develop the knowledge and techniques required to review a variety of financing activities pertinent to businesses and commercial and residential real estate endeavors. The course series focuses on the basic principles, concepts, terminology and instruments to learn and understand how to review a client or loan, and also delineates the various services available in the financial community. It introduces the reader to the available commercial financial services, specialized terminology and financial documents and instruments used in these services. Various business financing sources are covered. The course series covers commercial real estate financing, analyzing income property loans, and the lending processes involved.	12/31/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
407	Taxes	Auto Rules - 2023	2.0	Operating costs for vehicles used in the course of a taxpayer's business are deductible. Thus, when taxpayers use their vehicles in their businesses or employment, they can deduct that portion of the cost of operating their vehicle. Such costs that can be deducted are property taxes that are paid on their vehicle if deductions are itemized on Schedule A. This mini-course reviews the apportionment of personal and business use, the actual cost method, the standard mileage method, and expensing. Moreover, this presentation informs practitioners about topics such as the benefits and costs	04/30/24	QAS Self-Study
408	Taxes	Bankruptcy Tax Issues - 2023	2.00	The Bankruptcy Abuse Prevention and Consumer Protection Act was enacted to minimize abuse of the bankruptcy system. Included in this Act were tax law changes and other changes that individuals, partnerships, and corporations will see in the bankruptcy procedures and qualifications. This mini-course both examines these changes that debtors will face when filing for federal bankruptcy and also explores the many tax issues of bankruptcy. Practitioners will also learn about other issues such as homesteading and garnishment by creditors.	02/29/2024	QAS Self-Study
409	Taxes	Basic Fringe Benefits - 2023	3.50	This course is an overview of basic fringe benefits and examines their mechanics, compensation methods, valuation, withholding, and accounting. Achievement awards, term life insurance, medical reimbursement, meals & lodging, educational assistance, dependent care, employer-provided automobiles, interest-free loans, etc. are identified. Employer and employee economic and tax considerations are recognized. Fringe benefit requirements and limits are specified and ERISA compliance requirements are determined.	02/29/2024	QAS Self-Study
410	Taxes	Basic Marital Tax Matters -2023	2.0	In this course, initial marital tax matters such as living together, property rights, premarital agreements, filing status, exemptions, and dependents are explored. The detailed support test for children of divorced or separated parents, the tax treatment of back child support, the deduction of divorce costs, and estimated tax payments are reviewed. Emphasis is given to marital property rules, married versus unmarried tax rate comparison, head of household status, and treatment of refunds and deficiencies.	02/29/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
411	Taxes	Business Travel & Entertainment - 2023	2.00	Taxpayers are once again looking to CPAs for guidance and planning related to travel and entertainment expenses. This comprehensive course examines and explains the practical aspects of business travel and entertainment deductions. To determine the expenses that taxpayers are able to deduct, fundamentals are reviewed and planning opportunities are identified. Practitioners will learn to master the proper administration of these complex and often cumbersome provisions.	02/29/2024	QAS Self-Study
412	Taxes	Corporate Taxation – 2023	2.00	This course examines and explains the basics of corporate taxation. The focus is on regular or C corporations, their formation, and operation under tax law. The advantages and disadvantages of corporations are examined; incorporation and capitalization issues are discussed; and, basic tax rates and specialty taxes are reviewed. The tax treatment of operational expenses and deductions is outlined, and accounting periods and methods are explored. Finally, the dangers of multiple corporations and corporate distributions are highlighted.	02/29/2024	QAS Self-Study
413	Taxes	Corporate Taxation – 2023	2.0	This course examines and explains the basics of corporate taxation. The focus is on regular or C corporations, their formation, and operation under tax law. The advantages and disadvantages of corporations are examined; incorporation and capitalization issues are discussed; and, basic tax rates and specialty taxes are reviewed. The tax treatment of operational expenses and deductions is outlined, and accounting periods and methods are explored. Finally, the dangers of multiple corporations and corporate distributions are	02/29/24	QAS Self-Study
414	Taxes	Corporate Taxation – 2023	2.0	This course examines and explains the basics of corporate taxation. The focus is on regular or C corporations, their formation, and operation under tax law. The advantages and disadvantages of corporations are examined; incorporation and capitalization issues are discussed; and, basic tax rates and specialty taxes are reviewed. The tax treatment of operational expenses and deductions is outlined, and accounting periods and methods are explored. Finally, the dangers of multiple corporations and corporate distributions are highlighted.	02/29/24	QAS Self-Study
415	Taxes	Divorce Transfers & Settlements - 2023	2.00	Participants will learn how to apply, implement, and evaluate the strategic tax aspects of marital dissolutions and living together arrangements. Current perspectives on property transfers and asset divisions are examined with an emphasis on planning considerations. This course reviews property	02/29/2024	QAS Self-Study
416	Taxes	Employee Compensation And Benefits - 2023	3.00	The various ideas, methods, and techniques to optimize the overall compensation package for key employees and principals are examined in this course. Generally, businesses may deduct employees' pay including wages, salaries, and other perks. Certain fringe benefits that can provide an unusually tax-favored manner of supplementing compensation are described and evaluated. In addition, equity participation is explored through stock sales, repurchase agreements, incentive stock options, ESOTs, stock options, and bonuses. Finally, deferred compensation arrangements are investigated. The goal of this course is to provide participants with a working knowledge of the types of compensation necessary to structure a compensation package minimizing tax liabilities and cost.	02/29/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
417	Taxes	Family Tax Planning - 2023	2.0	While the nuclear family remains the center point of society, today it is under tremendous economic and social pressure. This course is designed to cover "hot" topics having a direct impact on the practitioner who represents any client with family issues. The emphasis is on using tax solutions to ease family economic concerns permitting the practitioner to be a real tax hero.	02/29/2024	QAS Self-Study
418	Taxes	Fast Track Retirement Planning - 2023	3.0	We are all (including tax practitioners) getting older, and the need for effective retirement planning has never been greater. This course is essential for participants who wish to attain a comfortable retirement for themselves and their clients by maximizing tax saving strategies. Retirement income needs are analyzed; Social Security benefits are determined, and distribution options from IRAs and retirement plans are explored.	02/29/2024	QAS Self-Study
419	Taxes	FMN - 2022/December, Seg 2 - Transfer Pricing: Controversy and Compliance	2.0	According to the results of a 2020 Global Multinational Corporation (MNC) Tax Survey, transfer pricing ranks at the top of the complexity scale. In this segment Grant Thornton's Steven Wrappe tries to make it more understandable by offering an innovative seven-step approach to transfer pricing. He also discusses the controversies surrounding this challenging topic and reviews recent trends and their implications on corporations today.	07/12/2024	QAS Self-Study
420	Taxes	FMN - 2022/December, Seg 3 - Statements on Standards for Tax Services: New Rules	2.0	Statements on Standards for Tax Services, or SSTs, are tax standards that apply to all members of the AICPA. In August of 2022, the AICPA released an Exposure Draft that would update the SSTs and create new standards around data protection, reliance on tools and representation before taxing authorities. Nick Preusch, Tax Manager with YHB CPAs, provides a review of the ED and its implications.	07/12/2024	QAS Self-Study
421	Taxes	FMN - 2023/February, Seg 4 - Tax Update: What We Need to Know	2.00	The Consolidated Appropriations Act, 2023, finalized the government's budget for fiscal year 2023. Barbara Weltman, a prolific speaker and author on tax issues, reviews the Act and provides an update on a number of tax issues impacting business. Topics include SECURE Act 2.0, the R&D credit, clean energy credits, uncertain tax positions, new government rates for 2023, and revisions to some tax forms.	09/14/24	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
422	Taxes	FMN PLUS- 2023/August, Seg 2 -Cryptocurrency Part II: Compliance & Crypto-Asset Reporting Framework	4.0	In light of the rapid growth of the crypto-asset market, the Crypto-Asset Reporting Framework (CARF) was released in the fall of 2022. The framework provides details regarding the reporting of information on crypto-asset transactions in a standardized format. As part of the Crypto Reporting Panel at the Kaplan International Tax Withholding and Information Reporting Conference, tax practitioners Cyrus Daftary, Tim Rappoccio, Stevie Conlon, Jill Dymtrow, and Erin Fennimore discuss the framework recommendations as well as implementation and adoption challenges.	03/14/2025	QAS Self-Study
423	Taxes	FMN PLUS- 2023/June, Seg 3 - Qualified Opportunity Zones II: Deep Dive into Capital Gains Treatment	2.0	The tax deferral and potential tax savings provided by the Qualified Opportunity Zone program are only available when investors retain the investment in a Qualified Opportunity Zone Fund for a certain period of time. Trent Baeckl, of Perkins & Co, takes a deeper dive into the purpose of a Qualified Opportunity Zone Fund, the considerations of inclusion events and the treatment and testing of capital gains. As an active practitioner, Trent also provides insights on the client impact of IRS legislation associated with the program.	01/14/25	QAS Self-Study
424	Taxes	FMN Plus-2023/April, Seg 1 - Congratulations, You've Got a Foreign Corporation!	2.0	Form 5471 and its accompanying schedules are used to satisfy the reporting requirements of transactions between foreign corporations and U.S. persons. Attorney Phillip Hodgen reviews who has to file a Form 5471, what's important to know, and how to avoid mistakes when filing the form. He also provides examples from his personal experience with the damage control process when dealing with this complex subject area.	11/14/2024	QAS Self-Study
425	Taxes	FMN Plus-2023/April, Seg 6 - Tax Update for Your Business	2.0	There have been a number of pronouncements and decisions from the IRS and the courts that impact the deduction of expenses for federal taxes. Tax expert Barbara Weltman reviews the latest developments impacting business and individual tax preparation. Topics include vehicle expenses, retirement plans, advertising expenses, the research credit, and digital assets. She also reviews what's new related to e-filing, the IRIS portal, and the CAP program.	11/14/2024	QAS Self-Study
426	Taxes	FMN Plus-2023/Aug, Seg 1 - Cryptocurrency Part I: Cost Basis Reporting for Digital Assets	2.0	As cryptocurrency is a relatively new investment asset, the crypto tax rules remain a bit complicated to say the least. The important question is, how should these crypto transaction proceeds or returns be reported? As part of the Crypto Reporting Panel at the Kaplan International Tax Withholding and Information Reporting Conference, tax practitioners Cyrus Daftary, Tim Rappoccio, Stevie Conlon, Jill Dymtrow, and Erin Fennimore discuss the intricacies of cost basis reporting for digital assets.	03/14/2025	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
427	Taxes	FMN Plus-2023/Aug, Seg 6 - Mid-Year Tax Update	2.0	Even though the 2022 tax filing busy season ended in April, there are many new tax developments that accountants need to be aware of. Tax experts Barbara Weltman and David Peters bring us up to date on a variety of issues that have implications for individuals and businesses. Topics include a new FinCEN reporting rule, IRS interest rates for over and underpayments, the PTE election, the proposed IRS Direct File program, and green energy credits.	03/14/2025	QAS Self-Study
428	Taxes	FMN Plus-2023/July, Seg 5 – Employee Retention Credit: Benefits and Pitfalls	2.0	The Employee Retention Credit (ERC) provides an eligible employer with a tax credit against certain employment taxes. David Peters is a CPA, CFP, tax practitioner and financial advisor for Peters Tax Preparation Consulting PC. He explains what a business needs to do to qualify for the ERC, offers some cautionary advice with regards to aggressive businesses promising to get a full ERC and describes the implications of PPP forgiveness on the ERC and your 941 returns.	02/14/25	QAS Self-Study
429	Taxes	FMN Plus-2023/July, Seg 6 – Tax Update: The Summer of Changes	2.0	The Fiscal Responsibility Act of 2023 signed on June 3rd enabled the government to avoid a potential default. Tax expert Barbara Weltman provides an overview of the key provisions of the Act. She also reviews a number of other tax developments including the Section 1202 exclusion, the research credit, the IRS cost-of-living adjustments for healthcare in 2024, and the IRS Priority Guidance Plan for 2023-2024.	02/14/25	QAS Self-Study
430	Taxes	FMN Plus-2023/Jun, Seg 6 – Post Tax Season Update: New IRS Developments	2.0	Under the umbrella called the Limit, Save, Grow Act of 2023, the debt limit would be suspended through March 31, 2024, or until the debt increases by \$1.5 trillion, whichever comes first. Tax expert Barbara Weltman review the details of this House proposal as well as a number of other topics. They include filing for a change in accounting method, tax consequences of M&A transactions, tax treatment of cryptocurrency, IRS spending, and the 2022 IRS Data Book.	01/14/25	QAS Self-Study
431	Taxes	FMN Plus-2023/May, Seg 2 - Captive Insurance Companies: Operations and Taxation	2.0	The cost of insurance is going sky high. One option that many companies employ to control costs is creating a captive. In fact, 90% of Fortune 1000 companies currently use them. Greg Domareki, a Tax Principal with the accounting and consulting firm Wipfli, reviews all aspects of setting up and maintaining a captive insurance company. Topics include performing a feasibility assessment, determining the proper structure, and selecting the domicile location. The benefits and tax advantages of being a captive is also discussed.	12/14/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
432	Taxes	FMN Plus-2023/May, Seg 6 – Implications of the 2024 Budget Proposal, the CHIPS Act, Scams, and Other Issues	2.0	In March, President Biden presented his budget proposed for the fiscal year 2024. It includes a number of potential tax increases for corporate America. Tax expert Barbara Weltman reviews these potential changes as well as other proposed actions that would impact certain sectors of the economy. Other topics discussed include the IRS Dirty Dozen list of scams and new developments related to the the CHIPS Act, Form 1099-K, and corporate transparency	12/14/2024	QAS Self-Study
433	Taxes	FMN Plus-2023/Oct, Seg 6 - New Tax Bills, the Research Credit, and Other Tax Issues	2.0	There are a number of tax bills currently under consideration in Congress. Tax expert Barbara Weltman provides an update on some of the measures that could very well be enacted. Other tax issues discussed include the research credit, the employee retention credit, new financial disclosure requirements from the International Sustainability Standards Board, and recommendations made by the National Taxpayer Advocate.	05/13/2025	QAS Self-Study
434	Taxes	Inflation Reduction Act of 2022	2.00	For most of 2022, it was doubtful that Congress would enact any tax legislation. However, Democrats were finally able to negotiate and pass the Inflation Reduction Act (IRA) in August 2022. This course summarizes the tax legislation embodied in the IRA permitting students to advise clients on how these changes can impact tax planning. This course is an overview providing reference to selected individual, business, and corporate tax provisions enacted, extended, or modified by the IRA. The resulting major tax changes	02/29/2024	QAS Self-Study
435	Taxes	Passive Loss and At-Risk Rules – 2023	2.5	With the adoption of the passive loss limitation rules, taxpayers are looking to CPAs for guidance related to what deductions are allowed, disallowed, or suspended. Updating practitioners on the practical aspects of \$469, this course addresses the needed skill to handle these pragmatic issues. Fundamentals are reviewed, planning opportunities are identified, and creative strategies are discussed and evaluated along with remaining traditional approaches. The goal of this instructive course is to understand	02/29/2024	QAS Self-Study
436	Taxes	Retirement Plans – 2023	3.0	We are all (including tax practitioners) getting older, and the need for effective retirement planning has never been greater. This course is essential for participants who wish to attain a comfortable retirement for themselves and their clients by maximizing tax-saving strategies. Designed to improve the quality of services to clients and the profitability of engagements, this presentation integrates federal taxation with retirement planning. The	02/29/24	QAS Self-Study
437	Taxes	Selected Business Expenses – 2023	2.00	Business expenses are the costs of carrying on a trade or business, and they are usually deductible if the business is operated to make a profit. This course reviews various expenses that businesses may deduct and the requirements that must be met for those expenses to qualify for deduction. Furthermore, practitioners can use this as a guide to determine which of their clients' taxes are deductible as business expenses.	02/29/2024	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
438	Taxes	Tax Incentives and Critical Tax Concepts v1.1	1.0	This course provides an overview of tax incentives and critical concepts related to oil and gas taxation. This includes a discussion of tax incentives under current law, economic interests, and other considerations for royalties and working interest. This course also addresses topics such as the pool of capital doctrine and sharing arrangements.	05/31/2024	QAS Self-Study
439	0	Cyber and Expense Payment Frauds v2.1	1.0	Technology is making a huge impact on every facet of the business world. The expense reporting function is no exception. It is making it easier for employees to play games, but at the same time it provides companies the tools they need to identify that game playing without spending a fortune. This course takes a deep dive into the developing expense reporting issues and reveals the way savvy companies can effectively deal with them. The issues evaluated in this course are critical to those who want to run a cost-effective, efficient, and fraud-resistant expense reimbursement function.	03/31/2025	QAS Self-Study
440	0	Cyber and Expense Payment Frauds v2.1	1.0	Technology is making a huge impact on every facet of the business world. The expense reporting function is no exception. It is making it easier for employees to play games, but at the same time it provides companies the tools they need to identify that game playing without spending a fortune. This course takes a deep dive into the developing expense reporting issues and reveals the way savvy companies can effectively deal with them. The issues	03/31/25	QAS Self-Study
441	0	Cybersecurity: A Guide for Accountants – Part II: Create a Security-Conscious Culture	1.0	The ease of access to and rapid flow of information makes cybercrime different from real-world crimes. For example, the transformation of crime with the establishment of the computer and networked technologies leads to the shift of target from more tangible to less tangible forms in values of wealth; from things to ideas expressed in informational sources. Cybersecurity is a complex and ever-changing phenomenon. This course series, divided into four parts, is designed to help you navigate the	01/31/25	QAS Self-Study
442	0	Ethics for Delaware - 2023 - Approval ACC-AC-071723-066640	4.0	This is a Delaware ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Section 8 discusses specific rules and regulations for Delaware	01/07/2025	QAS Self-Study
443	0	Ethics For Utah - 2023	4.0	This is a 4 hour course for Utah covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents the AICPA Code of Professional Conduct and an approach – the threats and safeguards approach – to coping with ethical dilemmas. The course includes 1 CPE hour of education on the Utah Certified Public	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
444	0	How Much is My Business REALLY Worth? Exploring Business Valuation Fundamentals	2.50	What makes a business valuable? Who determines value? What are the key factors that make businesses valuable? In this course, we explore the different ways to value a business. We will apply foundational valuation and corporate finance concepts to real world examples, in an effort to see what makes up an investment's price.	05/31/2024	QAS Self-Study
445	0	How You Can Manage Cyber Threats from Within v1.1	1.0	As we experience an unprecedented surge in the frequency and magnitude of cyber attacks, more organizations are focusing increased attention and resources on enterprise security. Yet, many businesses overlook the fact that "insiders" can do much more severe damage to their systems and data than could external sources. Ron Tamske, vice president of security solutions for Logicalis U.S., explains what you can do to manage cyber threats	03/31/2025	QAS Self-Study
446	0	How You Can Manage Cyber Threats from Within v1.1	1.0	As we experience an unprecedented surge in the frequency and magnitude of cyber attacks, more organizations are focusing increased attention and resources on enterprise security. Yet, many businesses overlook the fact that "insiders" can do much more severe damage to their systems and data than could external sources. Ron Tamske, vice president of security solutions for Logicalis U.S., explains what you can do to manage cyber threats from within your own organization. IMPORTANT: This course, previously titled	03/31/25	QAS Self-Study
447	0	More Money at the End of the Month: Strategic Ways to Improve Cash Flow	2.0	Cash flow management is often the most important task of any CFO or financial leader. Regardless of whether one works in start-ups or established companies, non-profit or for-profit entities, cash flow makes our organizations run. Have you ever wondered whether you are optimizing your company's cash flow? In this course, we will explore how to improve your company's cash flow using analysis and financial theories in the context of real-world situations.	06/30/25	QAS Self-Study
448	0	Using Excel For Corporate Accounting V1.2	2.0	The course provides the foundation for financial professionals who use Excel in their day-to-day activities. This course provides opportunities for you to learn how to create a basic worksheet, identify its parts, and how to use basic functions to create accounting formulas. This course also provides best practices when creating and working with spreadsheets specifically for financial professionals.	07/31/2025	QAS Self-Study
449	0	Using Excel For Corporate Accounting V1.2	2.0	The course provides the foundation for financial professionals who use Excel in their day-to-day activities. This course provides opportunities for you to learn how to create a basic worksheet, identify its parts, and how to use basic functions to create accounting formulas. This course also provides best practices when creating and working with spreadsheets specifically for financial professionals.	07/31/25	QAS Self-Study



The Association of
Accountants and
Financial Professionals
in Business

IMA Subscription Course Listing

For NASBA CPE Information and IMA Policies, please visit

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>

IMA Knowledge Exchange - powered by Kaplan

As of: 11/07/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
450	0	Your Ethics Program: How To Make It Work v1.1	1.0	It almost goes without saying that organizations, and their financial executives, do want to act ethically. Yet, why do so many corporate ethics programs fail to have an impact on worker conduct? Here, Mary Jo Green and Susan Koski-Grafer, who serve on the board of advisors of H.S. Grace & Company, explain why your success at building and maintaining ethical behavior requires much more than simply talking about integrity or issuing guidelines for moral conduct.	03/31/2025	QAS Self-Study
451	0	Your Ethics Program: How To Make It Work v1.1	1.0	It almost goes without saying that organizations, and their financial executives, do want to act ethically. Yet, why do so many corporate ethics programs fail to have an impact on worker conduct? Here, Mary Jo Green and Susan Koski-Grafer, who serve on the board of advisors of H.S. Grace & Company, explain why your success at building and maintaining ethical behavior requires much more than simply talking about integrity or issuing guidelines for moral conduct. IMPORTANT: This course, previously titled "Your Ethics Program: How To Make It Work" has been republished in our current course platform. Please be aware that the content is the same, with only minor updates. If you have already received credit for	03/31/25	QAS Self-Study