



*Federal Supply Service
Federal Schedule Pricelist*

Federal Supply Service
U.S. General Services Administration

Effective Period: September 29, 1998 through September 30, 2008
Contract Number: GS-02F-1439H
FSC Group 69, Training Aids and Devices

American Institute of Certified Public Accountants
220 Leigh Farm Rd.
Durham, NC 27707-8110

FSC Class: 6930, Training Aids and Devices
Small Business

Pricelist Current through Modifications Nos. 6, Effective 06-27-07
and
FX-40, Effective 9-06-06

On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order are available through GSA Advantage!™, a menu-driven database system. The INTERNET address for GSA Advantage!™ is: <http://www.fss.gsa.gov>.

INFORMATION FOR ORDERING OFFICES

1a. Awarded Special Items:

27-200	Prepared Printed Instructional Material
27-300	Prepared Audio & Visual Instructional Material, Multi Media Program Kits
27-400	Instructor Led Training

1b. Lowest Priced Item:

27-200	\$0.71
27-300	\$19.86
27-400	\$1.51

2. Maximum Order: \$1,000,000**3. Minimum Order:** \$100**4. Geographic Coverage (delivery area):**

The 48 Contiguous States, the District of Columbia, Alaska, Hawaii and the Commonwealth of Puerto Rico.

5. Point of Production:

Lewisville, TX
Durham, NC

6. Discounts: All prices shown herein are net Government prices unless otherwise indicated.

If a government agency is an accredited academic institution, it will receive a 30% discount off of the prices contained in the pricelist. If a government agency is a bookstore, it will receive a 40% discount off of the prices contained in the pricelist. A government agency will qualify as either an educational institution or a commercial bookstore, if a signed purchase order or letter of authorization (identifying the buyer as a school, library, teacher, educational institution or bookstore) accompanies the order. AICPA Continuing Professional Education (CPE) material and software products are excluded.

7. Quantity Discounts:

For quantities placed on a single order the following discounts apply.

a. For Self-Study and CPE Credit Courses, AICPA offers the Government quantity discounts as follows:

Multiple quantity purchases of complete course packages
10% - 3 or 4 complete course packages
15% - 5-9 complete course packages
20% - 10-49 complete course packages
25% - 50-99 complete course packages
30% - 100 or more complete course packages

Bulk purchases of additional workbooks/manuals
20% - 10-49 additional workbooks/manuals
25% - 50-99 additional workbooks/manuals
30% - 100+ additional workbooks/manuals

Products subject to the above discounts are designated with the letter "C" in the Discount Code Column of the Pricelist.

b. For Printed Publications (other than CPE credit courses) AICPA offers the Government quantity discounts as follows;

10-49 copies	10%
50-99 copies	20%
100-999 copies	30%
1,000 or more copies	40%

Products subject to the above discounts are designated with the letter "P" in the Discount Code Column of the Pricelist.

c. Standard discounts for Instructor Led or Discussion Leader Based Training in a 12-month period on program content only are as follows:

0-74 people	0%
75-149 people	20%
150-224 people	25%
225 people +	30%

Products subject to the above discounts are designated with the letter "G" in the Discount Code Column of the Pricelist.

d. Standard discounts for e-Learning/CPEXpress are as follows:**AICPA CPEXpress Firm Access First Year Pricing**

Seat Range Size	AICPA Member Price
0-9 seats	\$149/seat
10-24 seats	\$149/seat
50-99 seats	\$149/seat
100-499 seats	\$149/seat
500-999 seats	\$140/seat
1000+ seats	\$135/seat

AICPA CPEXpress Firm Access Renewal Pricing

Seat Range Size	AICPA Member Price
0-9 seats	\$119/seat
10-24 seats	\$119/seat
50-99 seats	\$119/seat
100-499 seats	\$119/seat
500-999 seats	\$113/seat
1000+ seats	\$113/seat

e. Standard discounts for Competency Assessment Tools (CAT web-based) are as follows:**CAT Tool Pricing-cpa2biz access-no customization (SILVER)****Annual Licensing Fee**

Users	Price
10 Minimum	\$49.00
15-24	\$39.20
25-49	\$36.75
50-99	\$34.30
100-499	\$31.85
500-999	\$29.40
1000-2999	\$26.95
3000-4999	\$24.50

CAT Tool Pricing-ASP Model Firms & Companies (GOLD)**Annual Licensing Fee**

Users	Price
10 Minimum	\$49.00
15-24	\$39.20
25-49	\$36.75
50-99	\$34.30
100-499	\$31.85
500-999	\$29.40
1000-2999	\$26.95
3000-4999	\$24.50

CAT Tool Pricing-ASP Model Firms & Companies (PLATINUM)**Annual Licensing Fee**

Users	Price
10 Minimum	\$49.00
15-24	\$39.20
25-49	\$36.75
50-99	\$34.30
100-499	\$31.85
500-999	\$29.40
1000-2999	\$26.95
3000-4999	\$24.50

- f. Standard discounts for Web Cast are as follows:

Web Cast Volume Member Pricing

# of Attendees	Single Event	Series (4 Events)
	Price per Participant	
1-4	\$79	\$249
5-9	\$69	\$219
10-24	\$66	\$215
25-49	\$63	\$199
50-99	\$59	\$185
100+	\$55	\$175

8. **Prompt Payment Terms:** Net 30 days

9. **Government Purchase Cards:**

The Government (VISA, & MasterCard) credit cards are accepted for the purchase of AICPA goods and services.

10. **Foreign Items:** None

- 11a. **Time of Delivery:**

The Contractor shall deliver to destination within the number of calendar days after receipt of order (ARO), as set forth below.

Items or Groups of Items SIN or Nomenclature)	Delivery Time (Days ARO)
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All SINS 21 - 28 days

- 11b. **Expedited Delivery Times:**

Quicker delivery times than those set forth in paragraph (a) above are available from the Contractor based on the availability of product inventory. Delivery times of 1-28 days after receipt of order (ARO) are available, as negotiated between the Ordering Office and the Contractor.

- 11c. **OVERNIGHT AND 2-DAY DELIVERY TIMES:**

When schedule customers require overnight or 2-day delivery, agencies are encouraged to contact the Contractor for the purpose of obtaining accelerated delivery. The

Contractor provides overnight and 2-day delivery times subject to the availability of product inventory. The Contractor shall pay for shipment, with freight prepaid and invoiced. Authorization must be included on the Government order for products.

- 11d. **Urgent Requirements:**

When the Federal Supply Schedule contract delivery period does not meet the bona fide urgent delivery requirements of an ordering agency, agencies are encouraged, if time permits, to contact the Contractor for the purpose of obtaining accelerated delivery. The Contractor shall reply to the inquiry within 3 workdays after receipt. (Telephonic replies shall be confirmed by the Contractor in writing.) If the Contractor offers an accelerated delivery time acceptable to the ordering agency, any order(s) placed pursuant to the agreed upon accelerated delivery time frame shall be delivered within this shorter delivery time and in accordance with all other terms and conditions of the contract.

12. **F.o.b. Point:** Destination

13. **Ordering Address:**

AICPA
220 Leigh Farm Rd.
Durham, NC 27707-8110
1-800-634-6780 Option 2

14. **Payment Address:**

By Check:
AICPA
220 Leigh Farm Rd.
Durham, NC 27707-8110

By Wire Transfer:
Chase Manhattan Bank
1166 Avenue of the Americas
15th Floor
New York, NY 10036-2708

ABA#: 021 000021
For account of: AICPA
Account No: 530972352

15. **Warranty Provisions:**

Most products may be returned within 60 days, provided they are in saleable condition. It is suggested that you contact AICPA's Service Center at (919) 402-4102 or 1-888-777-7077 prior to returning any items.

16. **Export Packing Charges:**

Orders from outside the U.S. will be charged 30% of the amount of the order or actual postage, whichever is higher. These orders must be prepaid in U.S. currency drawn against a U.S. bank and must include the minimum surcharge.

17. **Terms and conditions of Government purchase card acceptance**

AICPA agrees to accept the Government (VISA, & MasterCard) credit cards for the purchase of AICPA goods and services.

18. **Terms and conditions of rental, maintenance, and repair**

Not Applicable

19. Terms and conditions of installation

Not Applicable

20. Terms and conditions of repair parts indicating date of parts price lists and any discounts from list prices

Not Applicable

20a. Terms and conditions for any other services (if applicable)

Not Applicable

21. List of service and distribution points (if applicable).

Not Applicable

22. List of participating dealers (if applicable).

AICPA
220 Leigh Farm Rd.
Durham, NC 27707-8110

POC: Mary Beth Maher
Phone: 1-800-634-6780 Option 2
FAX: 919-419-5252
E-mail: mmaher@aicpa.org

23. Preventive maintenance (if applicable).

Not Applicable

24 Year 2000 (Y2K) compliant.

The Contractor warrants that each hardware, software, and firmware product delivered under this contract, unless otherwise so indicated, shall be able to accurately process date data (including, but not limited to, calculating, comparing, and sequencing) from, into, and between the twentieth and twenty-first centuries, including leap year calculations, when used in accordance with the product documentation provided by the Contractor, provided that all listed or unlisted products (e.g. hardware, software, firmware) used in combination with such listed product properly exchange date data with it. If the contract requires that specific listed products must perform as a system in accordance with the foregoing warranty, then that warranty shall apply to those listed products as a system. The duration of this warranty and the remedies available to the Government for breach of this warranty shall be as defined in, and subject to, the terms and limitations of the Contractor's standard commercial warranty or warranties contained in this contract, provided that notwithstanding any provision to the contrary in such commercial warranty or warranties, the remedies available to the Government under this warranty shall include repair or replacement of any listed product whose non-compliance is discovered or made known to the Contractor in writing within ninety (90) days after acceptance. Nothing in this warranty shall be construed to limit any rights or remedies the Government may otherwise have under this contract with respect to defects other than Year 2000 performance.

25 Environmental attributes, e.g., recycled content, energy efficiency, and/or reduced pollutants.

Not Applicable

26. Data Universal Number System (DUNS) number.

04-681-3507

27. Notification regarding registration in Central Contractor Registration (CCR) database.

AICPA has been registered with the CCR



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	AAUW	AICPA's Annual Accounting and Auditing Workshop	\$95.72	G
27 400	ABFI	Audits of Banks and Other Financial Institutions	\$65.49	G
27 400	ABLU	AICPA's Annual Business Law Update	\$60.45	G
27 400	ACCC	Advanced Cost of Capital computations in a Complex World	\$80.60	G
27 400	ADP	Discounts and Premiums in a Business Valuation Environment	\$80.60	G
27 400	AFGSB	AICPA's Guide to Financing the Growing Small Business: Sources, Strategies and Disclosures	\$55.42	G
27 400	AFKP	Audits of 401(k) Plans	\$55.42	G
27 400	AFNA1	Understanding Financial Statements for Non-Accountants	\$60.45	G
27 400	AFNA2	Managerial Accounting for Non-Accountants: Concepts, Tools and Techniques	\$60.45	G
27 400	AFNA3	Financial Management for Non-Accountants: Making Informed Decisions	\$60.45	G
27 400	AFPT	Advanced Tax Issues for Federal Payroll Taxes, Benefits and Form 1099s	\$60.45	G
27 400	AFTA	Advanced Forensic Techniques for Accountants	\$65.49	G
27 400	AGC	AICPA's Guide to Business Combinations, Goodwill and Other Consolidation Issues	\$55.42	G
27 400	AIT	Accounting for Income Taxes: Applying SFAS No. 109	\$60.45	G
27 400	ANTT	Auditing Nonprofits: Tips & Traps	\$65.49	G
27 400	APB	FASB/APB Update and Review	\$105.79	G
27 400	APLPT	Advanced Planning for LLC & Partnership Transactions	\$65.49	G
27 400	CL4APRO	Analytical Procedures for Small Business Engagements	\$55.42	G
27 400	APRO	Analytical Procedures for Small Business Engagements	\$55.42	G
27 400	ASBC	Accounting for Stock Options and Other Stock-Based Compensation	\$60.45	G
27 400	ASCR	Accounting Services, Compilations and Reviews: Solving the Documentation Riddle	\$60.45	G
27 400	ARAP	Auditor's Risk Assessment Process: Tackling the New Risk Assessment SASs	\$60.45	G
27 400	ATUFC	AICPA's Tax Update For Controllers	\$65.49	G
27 400	CL4AUAA	Annual Update for Accountants and Auditors	\$55.42	G
27 400	AUAA	Annual Update for Accountants and Auditors	\$55.42	G
27 400	BHPT	Building a Productive Team	\$55.42	G
27 400	BLFM	Targeting the Bottom Line: Taking the Guesswork Out of Financial Management	\$75.57	G
27 400	BLT	Business Law Essentials for Accountants	\$55.42	G
27 400	BVE1	Valuation Introduction, Research and Analysis, and the Asset Approach (Business Valuation Essentials 1)	\$60.45	G
27 400	BVE2	The Income Approach and Cost of Capital (Business Valuation Essentials 2)	\$60.45	G
27 400	BVE3	The Market Approach, Discounts and Premiums (Business Valuation Essentials 3)	\$60.45	G
27 400	BVE4	Reports, Standards, and Tax Valuations (Business Valuation Essentials 4)	\$60.45	G
27 400	BVE5	Valuation of Specialized Areas (Business Valuation Essentials 5)	\$60.45	G
27 400	BVECS	Business Valuation Essentials Case Study	\$60.45	G
27 400	BVRL	Small Business Valuation: A Real Life Case Study	\$60.45	G
27 400	CAAT	Construction Contractors: Accounting, Audit and Tax	\$55.42	G
27 400	CAMN	Cost Allocation In Nonprofits: Who Gets It?	\$55.42	G
27 400	CCAI	Construction Contractors Advanced Issues	\$65.49	G
27 400	CL4CCCC	Clever Cases on Current Complexities Confronting Governments & Not-For-Profits	\$85.64	G
27 400	CCCC	Clever Cases on Current Complexities Confronting Governments & Not-For-Profits	\$85.64	G
27 400	CL4CFR	Coaching: Improving Employee Performance	\$55.42	G
27 400	CFR	Coaching: Improving Employee Performance	\$55.42	G
27 400	CIPM	Advanced Training Course for Reviewers: Current Issues in Practice Monitoring	\$80.60	G
27 400	CITW	AICPA's Corporate Income Tax Returns Workshop by Sid Kess	\$95.72	G
27 400	CLECP	Controllershship: Leading Edge of Corporate Performance	\$55.42	G
27 400	CTB	Cash and Tax Basis Financial Statements - Preparation and Reporting	\$55.42	G
27 400	CT-CMA	Corporate Mergers and Acquisitions	\$55.42	G
27 400	CTCP	AICPA's Complete Tax Update for Corporations & Pass Through Entities	\$65.49	G
27 400	CT-GST	Sales and Use Tax: Guide to Doing it Right	\$55.42	G
27 400	CT-IRS	Dealing with the IRS	\$55.42	G
27 400	CL4CT-IRS	Dealing with the IRS	\$55.42	G
27 400	CTRF	Internal Controls and IT: Reliable Reporting and Fraud Prevention	\$60.45	G
27 400	CTTT	Controller Today: Innovative Tips and Techniques for Small Businesses, The	\$60.45	G



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	CTUI	AICPA's Complete Tax Update for Individuals & Sole Proprietors	\$65.49	G
27 400	CL4CWAS	Tackling Change: Day-to-Day Survival Training for Accountants	\$55.42	G
27 400	CWAS	Tackling Change: Day-to-Day Survival Training for Accountants	\$55.42	G
27 400	DMEP	ElderCare/Prime Plus: Developing and Managing an ElderCare Practice	\$75.57	G
27 400	DPKC	Difficult People: Keeping Your Cool Under Fire!	\$55.42	G
27 400	EBPE	Employee Benefit Plans: Audit and Accounting Essentials	\$60.45	G
27 400	EIVSO	Valuing Goodwill and Intangible Assets	\$85.64	G
27 400	EO-AAA	Advanced Accounting and Auditing Problems for NPOs	\$85.64	G
27 400	EO-AHUD	Advanced Auditing of HUD-Assisted Projects	\$80.60	G
27 400	EO-APF	Analytical Procedures for Nonprofit Organizations	\$55.42	G
27 400	EO-F990	Form 990: AICPA's Answer to Unlocking the Tax Complexities	\$55.42	G
27 400	EO-MNO	Managing Nonprofit Organizations Like a Business	\$55.42	G
27 400	EO-OMB	Applying A-133 to Nonprofit and Governmental Organizations	\$55.42	G
27 400	EO-SAI	Solving Complex Single Audit Issues for Government and Nonprofit Organizations	\$80.60	G
27 400	EO-TAX	Nonprofit Organizations: A Guide to Advanced Tax Planning	\$55.42	G
27 400	EO-TPF	Private Foundations: Mastering the Unique Tax Aspects	\$80.60	G
27 400	EO-YB	Revised Yellow Book: Government Auditing Standards, The	\$55.42	G
27 400	EPTF	Estate Planning: Tackling the Fundamentals	\$60.45	G
27 400	ESB	ESOPs: The Sleeping Beauty for Closely Held Businesses	\$55.42	G
27 400	ETHT	E-Talk: Tips for Using High Tech Communication Tools	\$80.60	G
27 400	EWDS	Audit Workpapers, Forms and Checklists: Avoid the Documentation Trap	\$55.42	G
27 400	F5500	Form 5500: Prepare It Fast - File It Right ... the 1st Time	\$55.42	G
27 400	FAFR	Forensic Accounting: Fraudulent Reporting, Concealed Assets	\$55.42	G
27 400	FASBI	FASB Review for Industry	\$55.42	G
27 400	FASBN	FASB Update for Small Businesses	\$55.42	G
27 400	CL4FCFS	Cash Flow Statement: Preparation, Presentation, and Use	\$55.42	G
27 400	FCFS	Cash Flow Statement: Preparation, Presentation, and Use	\$55.42	G
27 400	CL4FE-AIF	Auditing for Internal Fraud	\$80.60	G
27 400	FE-AIF	Auditing for Internal Fraud	\$80.60	G
27 400	FE-FFT	Identifying Fraudulent Financial Transactions	\$80.60	G
27 400	FE-MS	Detecting Misappropriation Schemes	\$80.60	G
27 400	CL4FFMD	Financial Forecasting and Management Decisions	\$55.42	G
27 400	FFMD	Financial Forecasting and Management Decisions	\$55.42	G
27 400	FFNW	Fraud Has Been Found: Now What?	\$60.45	G
27 400	FFSA	Fraud and the Financial Statement Audit: Auditor Responsibilities Under SAS 99	\$65.49	G
27 400	FGAC	Foundations in Governmental Accounting	\$65.49	G
27 400	FIA	ElderCare/Prime Plus: The Financial Issues of Aging	\$80.60	G
27 400	FITG	Fraud in the Governmental and Not-For-Profit Environments: What a Steal!	\$65.49	G
27 400	FLPAT	Family Limited Partnerships: Saving Taxes and Protecting Assets	\$55.42	G
27 400	FPIC	Financial and Tax Planning for High Income Clients	\$55.42	G
27 400	FPRP	FairPay Rules Now in Place: What Every CPA Needs to Know	\$60.45	G
27 400	CL4FSABM	Financial Statement Analysis: Basis for Management Advice	\$55.42	G
27 400	FSABM	Financial Statement Analysis: Basis for Management Advice	\$55.42	G
27 400	FSNPO	Accounting and Reporting Practices of Not-for-Profit Organizations	\$55.42	G
27 400	GAR	Governmental Accounting and Reporting: Putting It All Together	\$60.45	G
27 400	GAU	Governmental Auditing and Accounting Update	\$55.42	G
27 400	CL4GNAU	Annual Update for State & Local Governments and Not-For-Profits	\$55.42	G
27 400	GNAU	Governmental & Nonprofit Annual Update	\$55.42	G
27 400	HCRPM	How to Conduct a Review Under The AICPA Practice-Monitoring Programs	\$125.94	G
27 400	HOT	AICPA's Hottest Tax Topics for 2006	\$60.45	G
27 400	HPTPS	Best High-Powered Tax Planning Strategies for Your Older and Wealthier Clients	\$65.49	G
27 400	HUD	Audits of HUD-Assisted Projects	\$80.60	G



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	ICCA	Internal Controls: Design and Evaluation Under COSO and AS No. 2	\$60.45	G
27 400	ICDAD	Internal Controls: Design and Documentation	\$65.49	G
27 400	CL4ICRE	Compilation and Review Engagements	\$55.42	G
27 400	ICRE	Compilation and Review Engagements	\$55.42	G
27 400	IITW	AICPA's Individual Income Tax Returns Workshop by Sid Kess	\$95.72	G
27 400	CL4ITET	Income Taxation of Estates and Trusts	\$55.42	G
27 400	ITET	Income Taxation of Estates and Trusts	\$55.42	G
27 400	ITTF	International Taxation: To and From the United States	\$65.49	G
27 400	IUSA	International versus U.S. Accounting: What in the World is the Difference?	\$95.72	G
27 400	L2000	Leadership: Today and Tomorrow	\$55.42	G
27 400	LAMA	Lean Accounting and Management: Improving Profitability by Streamlining Operations	\$55.42	G
27 400	LIA	ElderCare/Prime Plus: The Legal Issues of Aging	\$80.60	G
27 400	MIT	Multistate Income Tax: Mastering the Complexities	\$65.49	G
27 400	MPIA	ElderCare/Prime Plus:: The Medical and Psychological Issues of Aging	\$80.60	G
27 400	NAU	Nonprofit Auditing and Accounting Update	\$55.42	G
27 400	CL4NBLLC	LLC and Partnership Taxation: Beyond the Basics	\$65.49	G
27 400	NBLLC	LLC and Partnership Taxation: Beyond the Basics	\$65.49	G
27 400	CL4NFMMA	New Finance and Management Accounting	\$55.42	G
27 400	NFMA	New Finance and Management Accounting	\$55.42	G
27 400	NPAR	Not-for-Profit Accounting & Reporting: From Start to Finish	\$60.45	G
27 400	PAB	Planning and Budgeting - Predicting the Company's Future	\$55.42	G
27 400	PAUA	Profitable Attestation Services: Agreed-Upon and Attest Engagements	\$60.45	G
27 400	PBA	Process Based Accounting: Revolutionizing Management Decision Making	\$95.72	G
27 400	PBFA	Advanced Business Forecasting Applications with Excel	\$65.49	G
27 400	PCOU	Public Company Update: SEC, PCAOB and AICPA Developments	\$85.64	G
27 400	PFSE1	Tools for Success in Financial Planning and Personal Risk Management	\$55.42	G
27 400	PFSE2	Investment Planning: The Risks and Rewards	\$55.42	G
27 400	PFSE3	Retirement Planning that Works for Your Client	\$55.42	G
27 400	PFSE4	Estate Planning: A Guide for the Financial Planner	\$65.49	G
27 400	PFSE5	Tax Management in the Personal Financial Plan	\$65.49	G
27 400	PGTS	Information Security: Critical Guidance for CPAs in Public Practice and Industry	\$60.45	G
27 400	PSAS	Purchase and Sale of Closely Held Businesses: Advanced Real World Tax Strategies	\$60.45	G
27 400	CL4PSB	Tax Consequences of the Purchase and Sale of a Business	\$55.42	G
27 400	PSB	Tax Consequences of the Purchase and Sale of a Business	\$55.42	G
27 400	PTBN	Fundamentals of Federal Payroll Taxes, Benefits and New Hire Reporting, The	\$60.45	G
27 400	CL4PTU	AICPA's Federal Tax Update	\$55.42	G
27 400	PTU	AICPA's Federal Tax Update	\$55.42	G
27 400	CL4RDPS	AICPA's Guide to Reporting and Disclosure Problems for Small Businesses	\$55.42	G
27 400	RDPS	AICPA's Guide to Reporting and Disclosure Problems for Small Businesses	\$55.42	G
27 400	REAA	Real Estate Accounting and Auditing	\$55.42	G
27 400	ROKI	Religious Organizations: Key Accounting, Tax, and Financial Issues	\$60.45	G
27 400	RPCR	Advanced Update for Compilation and Review Engagements	\$55.42	G
27 400	RPSB	Retirement Plan Design for Small Businesses	\$60.45	G
27 400	CL4RTBC	Revenue Recognition in Today's Business Climate	\$65.49	G
27 400	RTBC	Revenue Recognition in Today's Business Climate	\$65.49	G
27 400	CL4RWBE	Real World Business Ethics: How will You React?	\$65.49	G
27 400	RWBE	Real World Business Ethics: How will You React?	\$65.49	G
27 400	SAYB	Sharp-Witted Studies on Single Audit and Yellow Book Snafus	\$60.45	G
27 400	SBAA	Small Business Accounting and Auditing Update	\$60.45	G
27 400	CL4SBABR	Small Business Audits: Balancing Risk, Effectiveness and Efficiency in Today's World	\$65.49	G
27 400	SBABR	Small Business Audits: Balancing Risk, Effectiveness and Efficiency in Today's World	\$65.49	G
27 400	SCORP	S Corporations: The Ins and Outs of Tax Reporting and Planning	\$55.42	G



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	SECR	SEC Reporting	\$150.13	G
27 400	CL4SKSB	AICPA's Annual Update for Controllers	\$55.42	G
27 400	SKSB	AICPA's Annual Update for Controllers	\$55.42	G
27 400	SNPR	Peer Review: Are You Ready?	\$80.60	G
27 400	STP1A	AICPA/AHI Staff Training - Basic	\$231.74	G
27 400	STP2A	AICPA/AHI Staff Training - Semi Senior	\$231.74	G
27 400	STP3A	AICPA/AHI Staff Training - Beginning-In-Charge	\$231.74	G
27 400	STP4A	AICPA/AHI Staff Training - Supervisory	\$231.74	G
27 400	STRW	Are Your Clients Saving Enough for Retirement? Strategies to Get Them There	\$55.42	G
27 400	SUAF	Shaping UP Your Accounting Function: Trimming the Fat and Going Lean	\$60.45	G
27 400	CL4TA-COE	S, C, Partnership or LLC? Using a Business Form to Solve Your Client's Tax and Business Problems	\$55.42	G
27 400	TA-COE	S, C, Partnership or LLC? Using a Business Form to Solve Your Client's Tax and Business Problems	\$55.42	G
27 400	TBP	Business Plan: The What and How of Business Success	\$55.42	G
27 400	TFCRA	Fast Close, Soft Close, Virtual Close? Now Days, Not Weeks, The	\$80.60	G
27 400	TLLLO	Taxation of LLCs, LLPs, LPs and Other Partnerships	\$65.49	G
27 400	TLWP	CPAs "Four Rs" of Communicating: Talking, Listening, Writing, and Presenting	\$60.45	G
27 400	TMAP	Tax, Health Care and Asset Protection for Aging Clients	\$80.60	G
27 400	TM-CM	Cash Management: Collect It Faster, Keep It Longer, Spend It Slower	\$55.42	G
27 400	TM-RP	Best Practices in Managing Working Capital: Current Assets and Current Liabilities	\$80.60	G
27 400	TNWIS	That's Not What I Said! - Effective Workplace Communication	\$55.42	G
27 400	TPESB	Best Tax Planning and Money Management Ideas for Your Growing, Middle Income Clients	\$65.49	G
27 400	CL4TPOC	Innovative Tax Planning for Small Businesses: Corporations, Partnerships & LLCs	\$55.42	G
27 400	TPOC	Innovative Tax Planning for Small Businesses: Corporations, Partnerships & LLCs	\$55.42	G
27 400	TPOI	Innovative Tax Planning for Individuals and Sole Proprietors	\$55.42	G
27 400	TRT	Tax Research Techniques for an Effective, Efficient Practice	\$60.45	G
27 400	USOTE	Tax Exempt Organizations: Useful Tips for Obtaining and Maintaining Your Exemption	\$65.49	G
27 400	WPT	Workpaper Techniques for Government and Nonprofit Organizations	\$80.60	G

Discussion Leader Honorariums

27 400	DLA	Standard (except Tax Discussion Leaders) - per day	\$1,612.09	G
27 400	DLT	Tax Instructors - per day	\$1,712.85	G
27 400	DLS	Staff Training - Instructor honorarium per day	\$1,410.58	G

Non-AICPA Discussion Leaders

When you supply your own instructor, you must also purchase a discussion leader's package. This package provides your discussion leader with everything necessary to conduct an effective presentation. The package includes program content & presenter's materials, and is shipped to you printed and bound at the following cost:

Discussion Leader Guides

27 400	DLG4	Except Staff Training - w/o transparencies - 4-hour program	\$99.75	G
27 400	DLG1	Except Staff Training - w/o transparencies - 1 day program	\$125.94	G
27 400	DLG2	Except Staff Training - w/o transparencies - 2 day program	\$211.59	G
27 400	TRANS	Transparencies - per transparency	\$1.51	G
27 400	DLGST	Staff Training - 3 day program	\$292.19	G

Printing

27 400	PRIINT4	Participant Manuals - Except Staff Training - 4-hour program	\$25.19	G
27 400	PRINT1	Participant Manuals - Except Staff Training - 1 day program	\$35.26	G
27 400	PRINT2	Participant Manuals - Except Staff Training - 2 day program	\$55.42	G



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	PRINT3	Staff Training Participant Manuals - 3 day program	\$75.57	G

e-Learning: CPExpress

27 400	1-9IBFA	CPExpress subscription, 1-9 seats	\$150.13	N/A
27 400	10-24IBFA	CPExpress subscription, 10-24 seats	\$150.13	N/A
27 400	25-49IBFA	CPExpress subscription, 25-499 seats	\$150.13	N/A
27 400	50-99IBFA	CPExpress subscription, 50-99 seats	\$150.13	N/A
27 400	100-499IBFA	CPExpress subscription, 100-499 seats	\$150.13	N/A
27 400	500-999IBFA	CPExpress subscription, 500-999 seats	\$141.06	N/A
27 400	1000+IBFA	CPExpress subscription, 1000+ seats	\$136.02	N/A
27 400	1-9IBFAR	CPExpress renewal, 1-9 seats	\$119.90	N/A
27 400	10-24IBFAR	CPExpress renewal, 10-24 seats	\$119.90	N/A
27 400	25-49IBFAR	CPExpress renewal, 25-499 seats	\$119.90	N/A
27 400	50-99IBFAR	CPExpress renewal, 50-99 seats	\$119.90	N/A
27 400	100-499IBFAR	CPExpress renewal, 100-499 seats	\$119.90	N/A
27 400	500-999IBFAR	CPExpress renewal, 500-999 seats	\$113.85	N/A
27 400	1000+IBFAR	CPExpress renewal, 1000+ seats	\$113.85	N/A

*Access to AICPA CPExpress is through www.cpa2biz.com

Competency Assessment Tools (CAT)

27 400	10SCAT	10 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$49.37	N/A
27 400	15-24SCAT	15-24 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$39.50	N/A
27 400	25-49SCAT	25-49 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$37.03	N/A
27 400	50-99SCAT	50-99 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$34.56	N/A
27 400	100-499SCAT	100-499 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$32.09	N/A
27 400	500-999SCAT	500-999 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$29.62	N/A
27 400	1000-2999SCAT	1000-2999 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$27.15	N/A
27 400	3000-4999SCAT	3000-4999 users-Silver CAT, cpa2biz access includes an annual subscription, available 24/7, Firm administrators a special url link for distribution within their organization, Pricing based on the number of users within the organization, Four reports issued by AICPA annually	\$24.69	N/A

27 400	10GCAT	10 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$49.37	N/A
27 400	15-24GCAT	15-24 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$39.50	N/A
27 400	25-49GCAT	25-49 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$37.03	N/A



Classroom Training Fee Schedule

SIN	Model Number	Description	GSA Price	Disc. Code
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Instructor Led Training				
27 400	50-99GCAT	50-99 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$34.56	N/A
27 400	100-499GCAT	100-499 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$32.09	N/A
27 400	500-999GCAT	500-999 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$29.62	N/A
27 400	1000-2999GCAT	1000-2999 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$27.15	N/A
27 400	3000-4999GCAT	3000-4999 users-Gold CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability for organizations to add their own learning activities to the ones included by the AICPA, and the ability for the administrator to generate standard reports as often as needed	\$24.69	N/A

27 400	10PCAT	10 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$49.37	N/A
27 400	15-24PCAT	15-24 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$39.50	N/A
27 400	25-49PCAT	25-49 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$37.03	N/A
27 400	50-99PCAT	50-99 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$34.56	N/A
27 400	100-499PCAT	100-499 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$32.09	N/A
27 400	500-999PCAT	500-999 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$29.62	N/A
27 400	1000-2999PCAT	1000-2999 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$27.15	N/A
27 400	3000-4999PCAT	3000-4999 users-Platinum CAT includes an annual subscription, available 24/7, access through the organization's own website, the ability to completely customize the content, and the ability for the administrator to generate standard reports as often as needed	\$24.69	N/A



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	AAMXX12	<p>AICPA Audit and Accounting Manual [Loose-leaf]</p> <p>This unique Manual explains and demonstrates useful techniques and procedures for conducting compilation, review and audit engagements - from planning to internal control to accountants' reports. The Manual includes: Valuable practice aids sample confirmation engagement and representation letters\ audit programs audit risk alerts internal control checklists Loose-leaf SubscriptionPeriodic updates to the loose-leaf manual are sent throughout the year. Online Subscription on > AICPA RESOURCE: Accounting & Auditing LiteratureYour subscription includes customizable Word documents, monthly content updates and unlimited online access for 1 year. AICPA RESOURCE: Accounting & Auditing Literature - your core accounting and auditing library online - is customizable to suit your preferences or your organization's needs.</p>	\$270.66	P
27 200	FSPXX12	<p>AICPA Financial Statement Preparation Manual [Loose-leaf]</p> <p>This service is indispensable for auditors, accountants and others who use checklists and reference illustrative financial statements. In one convenient resource, AICPA's Financial Statement Preparation Manual provides sample statements and checklists for a variety of business enterprises and governmental units. At regular intervals, subscribers receive critical revisions reflecting the latest pronouncements of the FASB, AICPA, PCAOB and GASB. The Manual includes the most current illustrative financial statements and checklists for: Cash- and Tax-Basis Financial Statements, Common Interest Realty Associations, Construction Contractors, Corporations, Defined Benefit Pension Plans, Defined Contribution Pension Plans, Depository and Lending Institutions, Development Stage Enterprises, Health and Welfare Benefit Plans, Health Care Organizations, Investment Companies, Life and Health Insurance Companies, Not-for-Profit Organizations, Oil and Gas Producers, and Personal use.</p>	\$291.56	P
27 200	PS_XX12	<p>AICPA Professional Standards [Loose-leaf]</p> <p>AICPA Professional Standards contains all of the outstanding pronouncements on professional standards issued by the AICPA, the International Federation of Accountants, and the International Accounting Standards Board. These pronouncements are arranged by subject, with amendments noted and superseded portions deleted. Contents Include: Statements on Auditing Standards and related Interpretations Statements on Standards for Attestation Engagements and related Interpretations Statements on Standards for Accounting and Review Services and related Interpretations AICPA Code of Professional Conduct AICPA Bylaws Statements on Standards for Consulting Services Statements on Quality Control Standards Standards for Performing and Reporting on Peer Reviews and related Interpretations Statements on Standards for Tax Services and related Interpretations Statements on Responsibilities in Personal Financial Planning Practice Statement on Standards for Continuing Professional ...</p>	\$343.81	P
27 200	QR_XX12	<p>AICPA Peer Review Program Manual [Loose-leaf]</p> <p>Developed by the AICPA Peer Review Board, the Manual provides up-to-date standards, policies, procedures, checklists, and programs for use when arranging, administering and carrying out a peer review. In order to keep it current, you will receive new or revised checklists and other materials because of changes in technical and professional standards, policies or procedures...</p>	\$312.46	P
27 200	TAXXX12	<p>The Tax Adviser [Magazine]</p> <p>This magazine is a valuable monthly resource for the latest tax-planning techniques and tax-saving methods. Its enhanced content and clean format make it a premier source of cutting-edge tax strategies for even the most knowledgeable tax practitioner and corporate executive. The Tax Adviser delivers informative departments in every issue: Personal financial planning, State and local taxes Tax education, Tax practice management (and technology), Tax practice and procedures, Washington issues affecting the AICPA and the accounting profession. The Tax Adviser also brings you many special features: Tax Clinic is a unique forum that lets practitioners describe techniques and procedures they use, NewsNotes keeps you current on the latest in tax news, Case Study covers the facts, analysis, and conclusion of a tax case and is adapted from the tax expertise of Practitioners Publishing Company. Tax Trends reports and comments on selected IRS rulings, court decisions, and legislation.</p>	\$88.83	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	TPAXX12	<p>AICPA Technical Practice Aids [Loose-leaf]</p> <p>This publication contains all outstanding AICPA Statements of Position Practice Bulletins and Practice Alerts. In addition, this useful reference presents a nonauthoritative section that offers carefully thought-out responses to selected inquiries received by the AICPA Technical Hotline and AICPA Technical and Industry Committees. CD-ROM Subscription > reSOURCE: AICPA's Accounting and Auditing Literature on CD-ROM Your 1-year subscription includes up to three update discs. Multi-user subscriptions are available for this title; please call 888-777-7077 for more information. Online Subscription > AICPA RESOURCE: Accounting & Auditing Literature Your subscription includes monthly content updates and unlimited online access for 1 year. AICPA RESOURCE: Accounting & Auditing Literature - your core accounting and auditing library online - is now customizable to suit your preferences, or your organization's needs. Multi-user subscriptions are available for this ...</p>	\$270.66	P
27 300	CPDXX12	<p>CPE Direct (4 quarterly issues)</p> <p>Read the Journal of Accountancy and earn CPE Credit. Every March, June, September and December; you will receive a study guide based on selected articles from the Journal. The articles will cover a broad range of subjects. The study guides will also contain other readings, checklists and practice aids and review questions and answers. Review these along with the selected articles. You will receive 6 recommended CPE credits in specified fields of study each quarter. Note: Check with your State Board of Accountancy to see if CPE Direct credit hours can be used to meet CPE requirements.</p>	\$176.61	C
27 200	JOAXX12	<p>Journal of Accountancy One-Year Subscription (12 Issues)</p> <p>The Journal of Accountancy tells you at a glance what's been happening in the profession, the SEC, the IRS, in business and the economy -- concisely and to the point. You'll also learn about new technical and professional techniques and procedures that will enable you to improve and expand your services. See how new standards and guidelines affect the way you handle problems for your clients or your own company.</p>	\$57.68	P
27 200	5106	<p>AICPA Professional Standards</p> <p>AICPA Professional Standards offers a seamless source of professional standards applicable to non-public companies and contains pronouncements issued by the AICPA. Pronouncements in this Edition are arranged by subject with amendments noted, superseded portions deleted, and necessary conforming changes reflected. Many sections have been indexed for quick and easy data retrieval. This edition includes standards and interpretations issued through June 1, 2006, including: SAS Nos. 102 through 111, SSAE No. 13, SSARS Nos. 12 through 14, Auditing Interpretation No. 1 of SAS Nos. 92 and 101, respectively. Conceptual Framework for AICPA Independence Standards, Ethics Interpretation and Ruling additions, deletions and revisions, and bylaws revisions to Implementing Resolutions.</p>	\$124.36	P
27 200	5136	<p>AICPA Audit and Accounting Manual</p> <p>Developed exclusively for small- and medium-size CPA practices, this unique one-volume manual explains and demonstrates useful techniques and procedures for conducting compilation, review and audit engagements - from planning to internal control to accountants' reports. The Manual - revised as of June 1, 2006 - also includes: Valuable practice aids Sample confirmation, engagement and representation letters Audit programs Audit risk alerts Internal control checklists And much more!...</p>	\$124.36	P
27 200	5146	<p>AICPA Technical Practice Aids</p> <p>This Publication contains all outstanding AICPA Statements of Position, Practice Bulletins and Practice Alerts issued through June 1, 2006, including: SOPs 05-1 and 06-1, PA 05-1, Conforming changes made to SOP 78-9, Amendments to SOPs 92-6 and 94-4. This Edition includes — in a separate section — Public Company Accounting Oversight Board (PCAOB) Staff Questions and Answers and Other Implementation Guidance designed to help auditors implement, and the Board's staff administer, the Board's standards. In addition, this useful reference presents Technical Questions and Answers, and updated nonauthoritative section that offers carefully thought-out responses to selected inquiries received by the AICPA Technical Hotline and AICPA Technical and Industry Committees. Technical Practice Aids also includes Suitable Trust Services Criteria and Illustrations as a separate, easily accessed section.</p>	\$124.36	P



FSS Pricelist

SIN	Model Number	Description	GSA Price	Disc. Code
27 200	005176hi	Special Professional Literature Bundle #2 This special bundle saves you \$13 and contains: AICPA Professional Standards AICPA Technical Practice Aids. Shipping & Handling fees are included in the price of the product....	\$235.13	P
27 200	005186hi	Special Professional Literature Bundle #3 This special bundle saves you \$38 and contains AICPA Professional Standards, AICPA Technical Practice Aids and AICPA Audit and Accounting Manual. Shipping & Handling fees are included in the price of the product....	\$333.36	P
27 200	6601	New Standards, New Services: Implementing the Attestation Standards Nontraditional services (such as agreed-upon procedures) represent a growing revenue stream for CPA firms. Recently, the AICPA released a comprehensive revision to existing attestation and agreed-upon procedures standards that will change the performance standard for these services. Learn how to add these services to your firm's practice. Get the thorough understanding of the new standards needed to effectively and efficiently perform these engagements. This publication will show you: how attestation engagements fit into the overall offering of firm services; what to consider pre-engagement, including the most important definitions of attestation standards; what is meant by "suitability of criteria," a definition that is critical to effective performance; the nuts and bolts of performing a successful engagement; how to apply reporting requirements in real life; and where to find further guidance in the professional literature. ...	\$47.65	P
27 200	6602	Auditing Governmental Financial Statements GASB 34 Compliant - Customizable Programs and Practice Aids on CD-ROM - and Much More! Many auditors continue to refine both their understanding of GASB Statement No. 34 and their audit approach and procedures under the provisions of the GASB 34 version of the AICPA Audit and Accounting Guide Audits of State and Local Governments. The Statement and Guide have introduced many new governmental reporting and auditing concepts, among them the MD&A, major funds, and opinion units. The Practice Aid contains audit programs that address the opinion unit concept and the latest AICPA Statements on Auditing Standards. Following the structure of the Audit Guide, the Practice Aid has account balance- and transaction class-based chapters that explain concepts, include internal control questionnaires, and suggest substantive audit procedures. It includes an engagement letter, a management representation letter, and various confirmation letters, as well as a case study on selecting, evaluating the results ...	\$72.11	P
27 200	6603	Auditing Multiemployer Plans Get guidance on unique issues regarding the accounting, auditing and reporting on financial statements of multiemployer employee benefit plans. Designed to complement the AICPA Audit and Accounting Guide, Audits of Employee Benefit Plans, this nonauthoritative practice aid applies to all types of multiemployer employee plans. There are chapters on investments, employer payroll audits, internal control testing, and more. Illustrative multiemployer employee benefit plans financial statements are also included....	\$48.07	P
27 200	6606	CPA Performance View Services: A Practitioner's Guide to Providing Performance Measurement Engagements This comprehensive guidebook maps out an easy-to-understand process for succeeding in the world of performance management. Step-by-step guidance for performing a successful CPA Performance View service engagement is available in this easy-to-use guide. Each chapter corresponds to a step in the process for delivering consistent business performance measurement services. Valuable hands-on practice aids support each step and range from questionnaires and checklists to engagement letters and thought-provoking tools. This publication is included in the registration fee for the three-day training program, CPA Performance Views PLUS. If you purchase the guide and later sign up for the training program, you may apply the price of the guide to the training program registration fee....	\$103.66	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	6609	<p>Assets Acquired in a Business Combination to Be Used in Research and Development Activities: A Focus on Software, Electronic Devices, and Pharmaceutical Industries</p> <p>In this new practice aid you will find best practices for valuing, disclosing and auditing assets acquired to be used in research and development activities, including specific in-process research and development projects. While the practice aid focuses on the software, electronic device, and pharmaceutical industries, its underlying best practices apply to all industries. The practice aid is also useful for all industries dealing with other types of intangible assets acquired in a business combination and subject to FASB Statements 141 and 142. In addition, you'll find chapters on: Concept of fair value Valuation approaches to estimating fair value of assets acquired - general discussion Definition of assets acquired that are to be used in research and development activities Accounting and disclosure of assets acquired that are to be used in R&D activities Valuation of assets acquired Auditing acquired IPR&D estimates Plus, get an overview of each topic, step-by-step ...</p>	\$48.49	P
27 200	6612	<p>Understanding and Implementing SSARS No. 8</p> <p>This new practice aid is designed to help CPAs understand and implement SSARS No. 8, "Amendment to Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements" (effective for financial statements submitted after December 31, 2000). The publication includes clarification of certain existing SSARS, suggestions about ways of implementing the existing and new standards in special circumstances, pitfalls that frequently occur in compilation engagements, and practical guidance to help implement changes in SSARS No. 1. It also features exhibits and tables, illustrative engagement letters, practice pointers and more. The easy-to-read style and skillful guidance, coupled with information about the practical application of SSARS No. 8, based on the experiences of practitioners who have implemented the standard, make this handy reference a must for practitioners of compilation engagements. ...</p>	\$48.49	P
27 200	6614	<p>Applying OCBOA in State and Local Governmental Financial Statements</p> <p>Accountants and auditors of a significant number of small to medium-sized state or local governments face the every day reality of preparing financial statements for governmental entities under a comprehensive basis of accounting other than generally accepted accounting principles (OCBOA). The professional guidance on OCBOA financial statements is limited and sometimes confusing - this new practice aid makes sense of the applicable professional standards and provides you with practical guidance. Find out: Differences between GAAP and OCBOA financial statements How to apply GASB reporting model to OCBOA financial statements Treatment of capital assets and long-term debt in governmental OCBOA financial statements In Applying OCBOA in State and Local Governmental Financial Statements you'll also get examples of: Cash basis, modified cash basis and regulatory basis financial statements for various kinds of governmental entities Explanation of OCBOA financial statements for various ...</p>	\$61.66	P
27 200	6615	<p>Fraud Detection in a GAAS Audit</p> <p>Revised Edition The revised Fraud Detection in a GAAS Audit reviews the implementation requirements of SAS No. 99, Consideration of Fraud in a Financial Statement Audit. It offers you a detailed understanding of the requirements, guidance and lessons learned from firms that have complied with SAS No. 99's requirements. In addition, the appendix arms you with example industry-specific risk factors for twelve industries. The revised edition of this popular practice aid now also includes PITF 03-2, Journal Entries and Other Adjustments. This Practice Alert provides guidance on the design and performance of audit procedures to fulfill the responsibilities outlined in SAS No. 99....</p>	\$72.11	P
27 200	6616	<p>Accounting Trends and Techniques Not-for-Profit Organizations</p> <p>Illustrative disclosures for not-for-profit organizations! For over 55 years, Accounting Trends and Techniques has provided you with commentary, illustrations, and example financial statement disclosures. We took the best practices and experiences we've learned and created Accounting Trends and Techniques - Not-for-Profit Organizations to help you further understand and aid you in your financial statement preparations for not-for-profit organizations....</p>	\$67.93	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	6617	<p>Valuation of Privately-Held-Company Equity Securities Issued as Compensation</p> <p>This new Practice Aid contains extensive guidance relating to a key area of stock-based compensation. It identifies for you best practices for the valuation of and disclosures related to privately-held-company equity securities issued as compensation. In over 200 pages, the Practice Aid informs you and gives you an understanding of: Fair value determination under GAAP Factors to consider in determining fair value Approaches and methods for determining fair value The benefits of an independent contemporaneous valuation Methods for allocating enterprise value between common and preferred stock Effect of the IPO process on valuation Contemporaneous vs. retrospective valuation Elements and attributes of a valuation report Accounting for and disclosures related to stock-based compensation In addition, Valuation of Privately-Held-Company Equity Securities Issued as Compensation gives you useful criteria for selecting a valuation specialist. It lays out the responsibilities ...</p>	\$67.93	P
27 200	6618	<p>Review Engagements - New and Expanded Guidance on Analytical Procedures Inquiries and Other Procedures</p> <p>This practice aid is designed to help accountants perform more effective review engagements and to implement Statement on Standards for Accounting and Review Services (SSARS) No. 10, Performance of Review Engagements, an amendment to SSARS No. 1, Compilation and Review of Financial Statements. Provided is a detailed overview of review engagement procedures and the changes made by SSARS No.10 regarding analytical procedures, inquiries, documentation, fraud, management representations, and more. Also featured are: illustrative examples of analytical procedures inquiries and documentation practice pointers implementation Q&A's reprints of SSARS No.'s 10 and 11 and SSARS Interpretation No. 26...</p>	\$47.03	P
27 200	6619	<p>PCAOB Auditing Standard No. 2: A Guide for Financial Managers</p> <p>This new practice aid, expressly written for financial managers, helps to evaluate a company's internal control as required by Sarbanes-Oxley section 404. This publication will walk you through all of the key requirements of PCAOB Standard No. 2 and will provide you with insight and analysis on what these requirements mean. The practice aid - developed from the self-study course Internal Control Reporting: A Manager's Guide to Surviving the Audit - is designed for company management and for those under their supervision who are involved in self-evaluating the company's internal control effectiveness. Highlights include: Management's responsibilities relating to the company's self-assessment of internal control and the related audit How the company may and may not work with its auditors to carry out its responsibilities The performance requirements for each major phase of assessing internal control, including: Planning the scope of work Documenting internal control ...</p>	\$67.93	P
27 200	6620	<p>The Auditor's Guide to Understanding PCAOB Auditing Standard No. 2</p> <p>PCAOB Standard No. 2, An Audit of Internal Control over Financial Reporting Performed in Conjunction with an Audit of Financial Statements is a long, complex and nuanced standard. For the first time, a standard requires auditors to conduct two audits of publicly traded clients - the traditional audit of financial statements, and a new audit of internal control. These two audits are expected to be tightly integrated - with the same firm performing both audits. The results of each audit are to be used to plan, perform, and report on the engagement. This practice aid - developed from the self-study course Internal Control Reporting: A Practical Guide to the PCAOB Standard - provides definitive guidance for auditors on the performance of their audit of internal control and gives the auditor information on: Responsibilities of both management and the auditor relating to the audit of internal control Each party's respective responsibilities Performance requirements for each major phase ...</p>	\$67.93	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	6621	<p>Auditing Recipients of Federal Awards: Practical Guidance for Applying OMB Circular A-133 Third Edition</p> <p>Many auditors of states, local governments, and not-for-profit organizations receiving federal awards continue to refine their approach to audits under Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (A-133) because of recent changes in Government Auditing Standards. This newly revised edition covers the 2003 revision of Government Auditing Standards and the guidance in the AICPA Audit Guide Government Auditing Standards and A-133 Audits. In addition, you'll find: A new chapter on Government Auditing Standards Several new supporting programs and checklists, such as an internal control characteristics checklist; a program of compliance requirements, audit objectives, and audit procedures; and a management letter checklist. Comprehensive case study - a valuable tool for training audit staff. The Practice Aid comes with a CD-ROM containing all of the practice aids - including the case study, illustrative ...</p>	\$67.93	P
27 200	6622	<p>Compilation and Review Engagements Essential Questions and Answers</p> <p>The most extensive compendium of questions and answers about compilation and review services in the marketplace today, taken from proven knowledge and experience of CPAs on compilation and review engagements, and compiled into one comprehensive practice aid. The questions and answers were developed from inquiries received by the AICPA Accounting and Auditing Technical Hotline, the AICPA Ethics division and from the collective knowledge and experience of the authors. You'll find answers to questions on such topics as: Accounting principles Engagement administration Prescribed forms Supplementary information Fraud and illegal acts Interim financial statements Financial statements prepared on an other comprehensive basis of accounting Personal financial statements In addition, Compilation and Review Engagements provides an overview of the standards and guidance associated with compilations and reviews. Developed in an easy-to-read format, it is a key resource for ...</p>	\$57.48	P
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27 200	6626	<p>Sarbanes-Oxley 404 Internal Control Questions and Answers</p> <p>Containing key guidance to help you implement the internal control requirements of Section 404 of the Sarbanes-Oxley Act, this publication contains questions and answers that were derived from actual questions asked by people attempting to comply with Section 404. Tapping into 404 training sessions, and into other relevant sources, the AICPA has compiled a resource of Q&A guidance that addresses your internal control concerns, including areas such as: Project planning considerations Service organizations Disclosure controls and procedures Reporting Use of outsourced professionals Scope and extent of testing Multi-location issues IT considerations Documentation Don't be without this valuable resource as you perform your Sarbanes- Oxley 404 internal control work....</p>	\$57.48	P
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27 200	6642	<p>Illustrative Disclosures on Derivative Loan Commitments</p> <p>SEC Staff Bulletin No. 105, Application of Accounting Principles to Loan Commitments emphasizes that registrants should disclose their accounting policy for derivative loan commitments in accordance with APB Opinion No. 22. This practice aid provides illustrative disclosures under: SEC Regulation S-K, Item 303 SEC Regulation S-K, Item 305 Accounting Principles Board Opinion No. 22 FASB Statement No. 133 FASB Statement No. 107...</p>	\$25.08	P
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27 200	8926	Construction Contractors Checklist Supplement and Illustrative Financial Statements Developed by AICPA's Accounting and Auditing Publications staff as a supplement to Corporations Checklists and Illustrative Financial Statements, this practice aid is invaluable to anyone who prepares financial statements and reports for construction contractors. These disclosure checklists have been designed to help you prepare financial statements and assist you in determining the adequacy of disclosures in the financial statements you're auditing. This edition has been updated in this edition to reflect AICPA, and FASB, pronouncements and interpretations. Our recommended related resources Construction Contractors - AICPA Audit and Accounting Guide Construction Contractors Industry Developments, 2003-2004 - Audit Risk Alert Construction Contractors: Accounting, Auditing and Tax...	\$26.13	P
27 200	8936	Corporations Checklists and Illustrative Financial Statements Developed by AICPA's Accounting and Auditing Publications staff, this practice aid is invaluable to anyone who prepares financial statements and reports for corporations. These disclosure checklists have been designed to help you prepare financial statements and assist you in determining the adequacy of disclosures in the financial statements you're auditing. This edition has been updated in this edition to reflect AICPA, PCAOB, and FASB, pronouncements and interpretations. The following checklists and illustrative financial statements are available as supplements to Checklists and Illustrative Financial Statements for Corporations: Construction Contractors Real Estate...	\$40.76	P
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27 200	8986	Not-for-Profit Organizations: Checklists and Illustrative Financial Statements These checklists and illustrative financial statements are designed to help auditors and preparers of not-for-profit financial statements meet all disclosure requirements. In addition to the main financial statement checklist, this publication includes a Government Auditing Standards and OMB Circular A-133 checklist - fully updated for the latest revisions to those standards - and another to help practitioners who have compiled or reviewed not-for-profit financial statements.	\$40.76	P
27 200	8995	Defined Benefit Pension Plans: Checklist and Illustrative Financial Statement	\$40.76	P



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This practice aid, developed by the AICPA's Accounting and Auditing Publications staff, is invaluable to anyone who prepares financial statements and reports. The easy-to-use checklists cover all of the bases and help you accurately prepare, plan and execute an audit. All of the material has been updated to reflect AICPA, and FASB, pronouncements and interpretations....



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27 200	011005	Binder -- Audit and Accounting Guides A handy, hard-cover binder to organize and store your AICPA Audit and Accounting Guides....	\$23.41	P
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27 200	12526	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities - AICPA Audit Guide Auditing Derivative Instruments, Hedging Activities, and Investments in Securities guide as of May 1, 2006 has been upgraded to reflect all the latest accounting literature issued since FASB Statement No. 133, as well as new auditing requirements, including SAS No. 101 on auditing fair value. ...	\$61.66	P



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27 200	12530	<p>Audit Sampling - AICPA Audit Guide</p> <p>This revised guide (as of April 1, 2001) provides guidance to help auditors apply audit sampling in accordance with SAS No. 39. The revisions incorporate SASs issued since the guide was originally published, and it also includes increased coverage of nonstatistical audit sampling. This guide may be used both as a reference source for those who are knowledgeable about audit sampling and as initial background for those who are new to this area. Audit Sampling offers guidance and information on: Definitions and illustrations on procedural differences whether audit sampling is or is not involved. Audit sampling process and the various approaches to audit sampling Use of nonstatistical and statistical audit sampling for tests of controls and substantive tests Probability-proportional-to-size sampling Classical variables sampling techniques using computer programs...</p>	\$51.21	P
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27 200	12586	<p>Construction Contractors AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2006 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the construction industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems.</p>	\$51.21	P
27 200	12596	<p>Employee Benefit Plans AICPA Audit and Accounting Guide</p> <p>Acquire definitive guidance for successful solutions to the unique problems of auditing and reporting on financial statements for all types of employee benefit plans. This must-have guide - updated with conforming changes as of March 1, 2006 - provides easy-to-follow guidance to prepare, audit and report on financial statements of employee benefit plans.</p>	\$72.11	P
27 200	12605	<p>Federal Government Contractors AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the government contractor industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems. This Audit and Accounting Guide is available now as a CD-ROM or Online subscription.</p>	\$51.21	P
27 200	12615	<p>Health Care Organizations AICPA Audit and Accounting Guide</p> <p>Developed to help the auditor or financial manager understand the unique considerations of a healthcare organization, this guide has been revised to reflect recent standards and rulings as well as new pronouncements issued by the FASB and the ASB. The Healthcare Organizations Audit and Accounting Guide is the authoritative accounting and auditing resource essential to financial managers and auditors operating in the healthcare industry today. The 2005 edition has been revised as of May 1, 2005....</p>	\$61.66	P
27 200	12625	<p>Investment Companies AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2006 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the investment industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems....</p>	\$72.11	P
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The Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the insurance industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems. This Audit and Accounting Guide is available now as a CD-ROM or Online subscription.



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	010010	Auditing Estimates, And Other Soft Accounting Information - Michael J. Ramos, CPA An increasing number of accounting pronouncements contain measurement and disclosure provisions largely based on subjective judgements. Some examples of soft accounting information that are becoming more prevalent in accounting today are: management's ability and intent; estimates of future cash flows; fair value estimates. The purpose of this book is to provide practical guidance for handling the audit problems related to the audit of soft accounting information, including to illustrate how SAS No. 57, Auditing Accounting Estimates, may be applied by practicing auditors.	\$48.49	P
27 200	14898	Accounting by Insurance and Other Enterprises for Insurance-Related Assessments - SOP 97-3 AICPA Statement of Position 97-3 provides guidance on accounting by insurance and other enterprises for assessments related to insurance activities. Assessments covered by this SOP include any charge mandated by statute or regulatory authority that is related directly or indirectly to underwriting activities, except for income taxes and premium taxes. This SOP gives: Guidance for determining when an entity should recognize a liability for guarantee-fund and other insurance-related assessments Guidance on how to measure the liability Guidance on when an asset may be recognized for a portion or all of the assessment liability or paid assessment that can be recovered through premium tax offsets or policy surcharges Requirements for disclosure of certain information Illustrations of the computation of assessment liabilities are included....	\$14.63	P
27 200	14905	Accounting for the Costs of Computer Software Developed or Obtained for Internal Use - SOP 98-1 In accounting, knowing when your clients' software is for internal use is important. Statement of Position (SOP) 98-1 provides guidance on accounting by all non-governmental entities, including not-for-profit organizations, for the costs of computer software developed or obtained for internal use. It provides help for determining whether computer software is for internal use. Look to this SOP for: Guidance on the costs of computer software that is sold, leased or otherwise marketed as a separate product or a part of a product or process Guidance on when costs incurred for internal-use computer software are and are not capitalized Guidance on accounting for the proceeds of computer software developed or obtained for internal use that is marketed Guidance on accounting for computer software that consists of more than one component or module This SOP includes illustrative examples of when computer software is and is not considered for internal use....	\$14.63	P
27 200	14907	Deferral of Effective Date of a Provision of SOP 97-2, Software Revenue Recognition - SOP 98-4 Statement of Position No. 98-4 defers for one year the application of several passages in SOP 97-2 (Software Revenue Recognition), which limit what is considered vendor-specific objective evidence of the fair value of the various elements in a multiple element arrangement. This SOP applies to all multiple-element software arrangements that provide licenses for multiple software deliverables such as software products, upgrades/enhancements, post-contract customer support, or services. The provisions of SOP 98-4 are effective as of March 31, 1998....	\$14.63	P
27 200	14908	Reporting on Management's Assessment Pursuant to the Life Insurance Ethical Market Conduct Program of the Insurance Marketplace -- SOP 98-6 Now take advantage of a unique engagement opportunity to help insurance companies attain membership in the prestigious Insurance Marketplace Standards Association (IMSA). Statement of Position (SOP) 98-6 provides guidance to CPAs in conducting and reporting on an independent examination performed to test and assist an insurance company in ultimately meeting the IMSA membership requirements. Specifically, this SOP shows how CPAs, engaged to examine and/or provide various consulting services, can attest to a prospective member's high standard of ethical behavior, use of consumer-friendly sales and marketing policies and procedures, and eligibility for IMSA membership. SOP 98-6 amends the AICPA Audit and Accounting Guide Audits of Property and Liability Insurance Companies and the AICPA Industry Audit Guide Audits of Stock Life Insurance Companies....	\$14.63	P



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27 200	14909	<p>Deposit Accounting: Accounting for Insurance and Reinsurance Contracts That Do Not Transfer Insurance Risk -- SOP 98-7</p> <p>Statement of Position (SOP) 98-7 provides help on how to apply the deposit method of accounting when it is required for insurance and reinsurance contracts that do not transfer insurance risk. This SOP covers both short-duration insurance and multiple-year insurance contracts. Here are specifics on: How to classify, by risk, insurance and reinsurance contracts for which the deposit method is appropriate How to recognize and measure, at inception, a deposit asset or liability How to account for contracts that transfer neither significant timing nor underwriting risk as well as contracts that transfer only significant timing risk How to account for contracts that transfer only significant underwriting risk How to find open-year method guidance for insurance and reinsurance contracts with indeterminate risk ...</p>	\$14.63	P
27 200	14916	<p>SOP 98-8</p> <p>Engagements to Perform Year 2000 Agreed-Upon Procedures Attestation Engagements Pursuant to Rule 17a-5 of the Securities Exchange Act of 1934, Rule 17Ad-18 of the Securities Exchange Act of 1934, and Advisories No. 17-98 and No. 42-98 of the Commodity Futures Trading Commission Learn from the procedures used to prepare for the year 2000 problem! Statement of Position (SOP) 98-8 was developed to provide practitioners with guidance in performing year 2000 agreed-upon procedures attestation engagements to meet the regulatory requirements of SEC rules 17a-5 and 17Ad and CFTC Advisories No. 17-98 and No. 42-98. These requirements addressed the reporting of specified matters with respect to year 2000 readiness by broker-dealers and certain transfer agents. This SOP assists CPAs in: Recognizing the "year 2000 computer software problem" Establishing an understanding with the client regarding the services to be performed Making applicable engagement assertions Performing agreed-upon ...</p>	\$14.63	P
27 200	14921	<p>Guidance to Practitioners in Conducting and Reporting on an Agreed-Upon Procedures Engagement to Assist Management -- SOP 99-1</p> <p>Health care industry organizations charged with fraud and abuse involving federal health care programs and private health care insurance must follow strict remedial measures, and CPAs can help. Statement of Position 99-1 provides guidance to practitioners in conducting and reporting on an agreed-upon procedures engagement performed to assist a health care provider in evaluating the effectiveness of its corporate compliance program consistent with the requirements of the U.S. government's Corporate Integrity Agreement. This SOP gives expert guidance on everything from planning and performing the engagement to preparing and maintaining working papers to fulfilling the responsibilities of the client and practitioner....</p>	\$14.63	P
27 200	14924	<p>Accounting by Producers or Distributors of Films -- SOP 00-2</p> <p>Now master lucrative engagements involving the booming film industry! Statement of Position (SOP) 00-2 provides guidance on generally accepted accounting principles for all kinds of films, including feature films, television specials, television series, or similar products (including animated films) that are sold, licensed or exhibited, whether produced on film, video tape, digital or other video recording format. Learn this SOP's requirements on recognizing revenue, reporting and amortizing of film costs, accounting for licensing arrangements and advertising costs, charging manufacturing and/or duplication cost of products for sale to expense and more. Examples of revenue recognition and allocation of revenue as well as illustrative examples of forecast methods of amortization and accounting for costs are included....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14925	<p>Accounting for and Reporting of Certain Defined Contribution Plan Investments and Other Disclosure Matters -- SOP 99-3</p> <p>The primary objective of a defined contribution plan's financial statements is to provide information that is useful in assessing the plan's present and future ability to pay benefits. Statement of Position (SOP) 99-3 simplifies disclosures for certain defined contribution plan investments, saving CPAs time and effort. You owe it to your clients and yourself to learn about this SOP's revised, relaxed financial statement recording and disclosures requirements. Illustrative financial statements and disclosures of a defined contribution plan with participant-direct and nonparticipant directed investment programs are included. This SOP amends the AICPA Audit and Accounting Guide Audits of Employee Benefit Plans, SOP 94-4, Reporting of Investment Contracts Held by Health and Welfare Benefit Plans and Defined Contribution Plans, and SOP 92-6, Accounting by Health and Welfare Benefit Plans. It also supersedes AICPA Practice Bulletin 12, Reporting Separate Investment Fund Option Information ...</p>	\$14.63	P
27 200	14926	<p>Auditing Health Care Third Party Revenues and Related Receivables -- SOP 00-1</p> <p>The uncertainties and ambiguities of today's patient payment programs, such as retrospective adjustments to patient payments, make accounting for and auditing health care provider financial situations complex. Statement of Position (SOP) 001 provides AICPA advice to auditors regarding uncertainties inherent in health care third-party revenue recognition. This SOP discusses auditing matters to consider in testing third-party revenues and related receivables, and provides guidance regarding the sufficiency of evidential matter and reporting on financial statements of health care entities exposed to material uncertainties. It specifies the auditor's responsibilities with regard to evidential matter, unreasonable accounting estimates, inappropriate accounting principles, and inadequate disclosure....</p>	\$14.63	P
27 200	14927	<p>Amendment to Scope of Statement of Position 95-2, Financial Reporting by Nonpublic Investment Partnerships, to Include Commodity Pools -- SOP 01-1</p> <p>Statement of Position (SOP) 01-1 amends SOP 95-2, Financial Reporting by Nonpublic Investment Partnerships, to include within the scope of SOP 95-2 investment partnerships that are commodity pools subject to regulation under the Commodity Exchange Act of 1974. Discover the added requirements regarding a condensed schedule of investments, a statement of operations, and disclosure of management fees for these entities. SOP 01-1 is effective for financial statements issued for periods ending after December 15, 2001....</p>	\$14.63	P
27 200	14928	<p>Accounting by Insurance Enterprises for Demutualizations and Formations of Mutual Insurance Holding Companies -- SOP 00-3</p> <p>Mutual funds that have decided to demutualize or to form mutual insurance holding companies, reorganizing into a stock form, are subject to the scrutiny and approval by state insurance regulatory authorities. Statement of Position (SOP) 00-3 provides guidance on accounting by insurance enterprises for demutualizations and the formation of mutual insurance holding companies (MIHC). This SOP gives CPAs specifics on financial statement presentation of the closed block, recording of earnings and the accounting for - Predemutualization participating contracts after reorganization Participating policies sold outside the closed block after reorganization, Expenses related to the reorganization Retained earnings at the time of reorganization A distribution from an MIHC to its members...</p>	\$14.63	P
27 200	14930	<p>Performing Agreed-Upon Procedures Engagements That Address Internal Control Over Derivative Transactions as Required by the New York State Insurance Law - SOP 01-3</p> <p>June 15, 2001 Complying with derivative transaction law can seem confusing. This AICPA Statement of Position (SOP) was developed to provide practitioners with clear guidance on performing agreed-upon procedures engagements that address an insurance company's internal control over derivative transactions to meet the requirements of New York State insurance law. SOP 01-3 reveals to CPAs the legal requirements for domestic life insurers, domestic property and casualty insurers, domestic reciprocal insurers, domestic mortgage guarantee insurers, domestic cooperative property and casualty insurance corporations, domestic financial guarantee insurers, and foreign insurers engaged in derivative transactions and derivative instruments. It explains what derivatives are, the elements involved in a derivative use plan, and the agreed-upon procedures to be performed by the auditor. Related Professional Standards and an illustrative management representation letter are also included....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14931	<p>Reporting Pursuant to the Association for Investment Management and Research Performance Presentation Standards - SOP 01-4</p> <p>This SOP has been issued to guide practitioners with engagements to examine and report on aspects of an investment firm's compliance with the AIMR Performance Presentation Standards (AIMR-PPS standards). In addition, this SOP provides guidance on engagements to examine and report on the performance results of specific composites in conformity with the standards. Presentation of an investment firm's past performance can be a powerful tool for attracting new clients. These presentations have been the focus for the last several years due to market forces, competition and consolidation. To promote fair representation and greater comparability in performance presentations, AIMR created AIMR-PPS standards. These standards include required and recommended guidelines for composite construction, calculation methodology, presentation of results and disclosure. Many investment firms' claim of compliance with these standards has been regarded as providing a competitive advantage....</p>	\$14.63	P
27 200	14932	<p>Amendments to Specific AICPA Pronouncements for Changes Related to the NAIC Codification - SOP 01-5</p> <p>This SOP amends AICPA SOP 94-5, Disclosures of Certain Matters in the Financial Statements of Insurance Enterprises, as a result of the completion of the National Association of Insurance Commissioners (NAIC) Codification of statutory accounting practices for certain insurance enterprises. The amendments require insurance enterprises to disclose - at the date each balance sheet is presented, beginning with financial statements for fiscal years ending on or after Dec. 15, 2001 - a description of the prescribed or permitted statutory accounting practice and the related monetary effect on statutory surplus of using an accounting practice that differs from either state prescribed statutory accounting practices or NAIC statutory accounting practices. Retroactive application is not permitted. This SOP also includes updated auditing guidance, as a result of the completion of the NAIC Codification. The Auditing Standards Board has approved this auditing guidance....</p>	\$14.63	P
27 200	14933	<p>Accounting by Certain Entities (Including Entities With Trade Receivables) That Lend to or Finance the Activities of Others - SOP 01-6</p> <p>Accounting by Certain Entities (Including Entities With Trade Receivables) That Lend to or Finance the Activities of Others is effective for financial statements issued for the fiscal year beginning after December 15, 2001. This SOP applies to any entity that lends to or finances the activities of others. Arrangements may involve extending credit to trade customers resulting in trade receivables, a secured mortgage loan, or an unsecured commercial loan. Insurance companies, corporate credit unions, mortgage companies and financial institutions are included in this SOP....</p>	\$14.63	P
27 200	14934	<p>Performing Agreed-Upon Procedures Engagements That Address Annual Claims Prompt Payment Reports as Required -- SOP 02-1</p> <p>This SOP makes recommendations regarding the application of Statements on Standards for Attestation Engagements (SSAEs) to agreed-upon procedures engagements performed to comply with the requirements of the New Jersey Administrative Code, Title 11, Chapter 22, Subchapter 1 (the Code). The Code establishes Department of Banking and Insurance standards for the payment of claims relating to health benefits plans and dental plans and contains requirements for carriers to file certain reports with the Department relating to the timeliness of claims payments and the reasons for denial and late payment of claims in a format prescribed by the Department. This SOP is effective upon issuance and is applicable only to agreed-upon procedures engagements that report on annual claims prompt payment reports as required by the NJAC. ...</p>	\$14.63	P
27 200	14935	<p>Accounting for Derivative Instruments and Hedging Activities By Not-For-Profit Health Care Organizations -- SOP 02-2</p> <p>The SOP amends the AICPA Audit and Accounting Guide Health Care Organizations and addresses how nongovernmental not-for-profit health care organizations should report gains or losses on hedging and nonhedging derivative instruments under FASB Statement No. 133, Accounting for Derivative Instruments and Hedging Activities, as amended. The SOP also amends the Guide to clarify that the performance indicator (earnings measure) reported by not-for-profit health care organizations is analogous to income from continuing operations of a for-profit enterprise. The SOP is effective for fiscal years beginning after June 15, 2003....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14936	Accounting and Reporting by Insurance Enterprises for Certain Nontraditional Long-Duration Contracts and for Separate Accounts -- SOP 03-1 This SOP is effective for financial statements for fiscal years beginning after December 15, 2003. This SOP should not be applied retroactively to prior years' financial statements. SOP 03-1 provides guidance on accounting and reporting by insurance enterprises for certain nontraditional long-duration contracts and for separate accounts. This SOP requires, among other things, the following: Separate account presentation Interest in separate accounts Gains and losses on the transfer of assets from the general account to a separate account Liability valuation Return based on a contractually referenced pool of assets or index Determining the significance of mortality and morbidity risk and classification of contracts that contain death or other insurance benefit features Accounting for contracts that contain death or insurance benefit features Accounting for reinsurance and other similar contracts Accounting for annuitization benefits Sales inducements to contract holders ...	\$14.63	P
27 200	14937	Attest Engagements on Greenhouse Gas Emissions Information - SOP No. 03-2 Many scientists believe that global temperatures are increasing and that the increase is due to a buildup of so-called greenhouse gasses (GHGs) in the atmosphere. This SOP provides engagement guidance for practitioners on: Examination and reporting on a schedule or an assertion relating to information about a GHG emissions inventory or a baseline GHG inventory Examination and reporting on or an assertion relating to information about a GHG emission reduction in connection with the recording of the reduction with a registry or a trade of that reduction or credit ...	\$14.63	P
27 200	14938	Accounting for Certain Loans or Debt Securities Acquired in a Transfer The SOP is effective for loans acquired in fiscal years beginning after December 15, 2004, with early adoption encouraged. A certain transition provision applies for certain aspects of loans currently within the scope of Practice Bulletin 6, Amortization of Discounts on Certain Acquired Loans. The SOP addresses accounting for differences between contractual cash flows and cash flows expected to be collected from an investor's initial investment in loans or debt securities (loans) acquired in a transfer if those differences are attributable, at least in part, to credit quality. It includes loans acquired in business combinations and applies to all nongovernmental entities, including not-for-profit organizations. The SOP does not apply to loans originated by the entity....	\$14.63	P
27 200	14939	Reporting Financial Highlights and Schedule of Investments by Nonregistered Investment Partnerships The SOP will provide guidance on reporting financial highlights and schedule of investments by nonregistered investments partnerships. The SOP is effective for annual financial statements issued for fiscal years ending after Dec. 15, 2003, and for interim financial statements issued after initial application. However, the provisions that require certain nonregistered investment partnerships to compute and disclose internal rate of return would be effective for annual financial statements issues for fiscal years beginning after December 15, 2003 with early application encouraged....	\$14.63	P
27 200	14940	Financial Highlights of Separate Accounts The SOP will provide guidance on reporting financial highlights by separate accounts of insurance enterprises. This SOP is effective for annual financial statements issued for fiscal years ending after December 15, 2003, and for interim financial statements issued after initial application. Presentation of previously issued financial highlights on a comparable basis is permitted, but not required. The provisions of this SOP should be applied prospectively from the beginning of the year of adoption. However, if adopting this SOP results in presentation different from prior periods, companies should explain the effects of adoption on their financial highlights calculations....	\$14.63	P
27 200	14941	Auditing the Statement of Social Insurance - SOP 04-1 This Statement of Position (SOP) provides guidance to auditors in auditing the statement of social insurance for the following social insurance programs: Old-Age Survivors and Disability Insurance (OASDI or Social Security) Medicare (Hospital Insurance [HI] and Medicare Supplementary Medical Insurance [SMI]) Railroad Retirement benefits Black Lung benefits As permitted by Statement on Auditing Standards (SAS) No. 1, Codification of Auditing Standards and Procedures (AICPA, Professional Standards, vol. 1, AU sec. 543, "Part of Audit Performed by Other Independent Auditors"), as amended, a principal auditor may fulfill the requirements of this SOP by using work that other independent auditors have performed in conformity with the provisions of this SOP....	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14942	Accounting for Real Estate Time Sharing Transactions SOP 04-2 Addresses diversity in practice caused by a lack of guidance specific to real estate time-sharing transactions. Concurrently the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards no. 152, Accounting for Real Estate Time-Sharing Transactions-an amendment of FASB Statements No. 66 and 67, which includes amendments to FASB pronouncements being made in conjunction with issuance of the SOP, which is effective for financial statements issued for fiscal years beginning after June 15, 2005, with earlier application encouraged....	\$14.63	P
27 200	14943	Accounting by Insurance Enterprises for Deferred Acquisition Costs in Connection With Modifications or Exchanges of Insurance Contracts SOP 05-1 This SOP provides guidance on accounting by insurance enterprises for deferred acquisition costs on internal replacements of insurance and investment contracts other than those specifically described in SFAS No. 97. This SOP is effective for internal replacements occurring in fiscal years beginning after December 15, 2006, with earlier adoption encouraged....	\$14.63	P
27 200	17132	The Professional's Guide to the Roth IRA In June 2001, President Bush signed into law the Economic Growth and Tax Relief Reconciliation Act of 2001 (2001 Tax Act), changing the landscape of estate planning, creating qualified Roth contribution programs, increasing annual IRA contribution limitations, and allowing additional makeup contributions for many taxpayers. These developments have made it necessary to reexamine your clients' existing Roth IRA planning. The Professional's Guide to Roth IRAs: Implementing the 2001 Tax Act, based on and expanded from A CPA's Guide to Making the Most of the New IRAs, 2nd edition, brings you, the planner, up to date and offers suggestions for planning in today's changed legal and economic environment. Get the guidance you need to understand the posed status of the tax law so that you can design financial plans for your clients that will anticipate the potential benefits of these changes. Find out how you can take advantage of the new opportunities to create and preserve wealth for ...	\$49.32	P
27 200	17136	Keep Your Finances in Check – Client Brochure The client brochure "Keep Your Finances in Check" asks the right questions and gives the answers that clients – or potential clients – need to know about your services. Some of the questions (and answers) included in this brochure are: <ul style="list-style-type: none"> • Do I need a will? • What type of advice can I expect from a CPA? • How much should I be saving? • What is personal financial planning? • Why have a personal financial plan? • What role does goal-setting play in financial planning? This attractive client brochure is packaged in bundles of 100 (1 unit = 100 copies) with room for you to place your firm name and contact information.	\$36.78	P
27 200	17137	Make the Right Move... Choose a CPA Personal Financial Specialist – Client Brochure Clients need to know the benefits of having a CPA Personal Financial Specialist (CPA/PFS) handle their financial planning. This 4-color client brochure explains why a CPA/PFS is best equipped to be the client's financial advisor. This attractive client brochure is packaged in bundles of 100 (1 unit = 100 copies) with room for you to place your firm name and contact information.	\$36.78	P
27 200	17231	Disaster Recovery: A Guide to Financial Issues To help victims of natural and man-made disasters recover financially from loss, the American Institute of Certified Public Accountants (AICPA) and the National Endowment for Financial Education (NEFE) have developed a consumer resource booklet entitled Disaster Recovery: A Guide to Financial Issues. This guide is a resource for anyone who may feel overwhelmed by the financial issues surrounding a natural or man-made disaster. Additionally, CPAs can work hand-in-hand with disaster recovery professionals to assist the public by guiding them through financial decisions they must address. This booklet may also be viewed in its entirety at the American Red Cross website by clicking here. In it, you'll find suggestions on steps to take immediately following a disaster, what to do in the initial weeks and months, and how to begin planning for the future. Specifically, the following topics are covered: Restoring household stabilityFrom securing property to paying bills, survivors face ...	\$10.45	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	17232	<p>Disasters and Financial Planning: A Guide for Preparedness</p> <p>Disasters and Financial Planning: A Guide for Preparedness was developed to help individuals and families during a time when they were most in need and often vulnerable to financial challenges following a disaster. In this booklet, you will find suggestions on steps you can take now to: Protect a family's health, life, and property with adequate insurance. Consider disaster vulnerability and mitigation before making decisions about relocating and making major purchases. Pay for mitigation process. Plan financially for the possibility of a job loss or disability. Safeguard important financial and legal records. Prepare loved ones to weather a disaster even if you are not there to care for them. While this booklet may not answer all of the questions, it will answer many, and it will help families avoid a financial crisis. The colorful guide was written and produced by the National Endowment for Financial Education (NEFE) and the American Institute of Certified Public Accountants ...</p>	\$10.45	P
27 200	17235	<p>The Team Approach to Tax Financial and Estate Planning</p> <p>Practitioners just starting out in the financial planning arena may not possess the myriad skill-sets and substantive knowledge required to embark on this new business venture. CPAs who don't have all the necessary talent in-house, may find it easier to align themselves with strategic "partners" who can provide the proper skills, training, technology, support and solutions in their specialized disciplines and niches, to identify and meet their clients' financial goals. The Team Approach to Tax, Financial & Estate Planning will educate practitioners in the various disciplines and sub-specialties of financial services, that may not be present in every firm, but which are essential to growing a financial services practice. For this team the CPA may choose to bring together outside accountants, attorneys, insurance brokers, real estate agents, appraisers, stockbrokers, management consultants, psychologists, or others. Each chapter in this guide, written by an expert in his or her field, ...</p>	\$72.11	P
27 200	17236	<p>Planning for the Affluent</p> <p>from Aspen Publishersa WoltersKluwer Company One convenient resource for cutting-edge wealth management ideas and wealth preservation strategies! AICPA Member benefit: Save \$105.00 off the publisher's \$180 list price! Designed exclusively for professional financial advisers to multi-millionaire clients, Planning for the Affluent gathers in one convenient resource cutting edge wealth management ideas and wealth preservation strategies that you can recommend and employ with confidence. Discover the new financial approaches your high-end clients seek. Recommend proven performers. Explore financial products outside your jurisdiction. Employ the latest techniques to minimize tax liabilities. You'll find the 'out of the box' ideas your clients want in Planning for the Affluent. Each chapter offers a thoughtful, in-depth and fresh perspective on important concepts like these: Family wealth management: You'll learn how to use a family foundation, how to structure wills and trusts so as ...</p>	\$78.38	P
27 200	17237	<p>The CPAs Guide to Retirement Plans for Small Businesses</p> <p>The CPA's Guide to Retirement Plans for Small Businesses is designed to provide practitioners with knowledge, understanding and the tools needed to offer strategic advice on retirement plans. In over 500 pages, you'll find discussion on statutory requirements, the legal structure of various plan types, as well as detailed information on plan establishment, monitoring, administration, and termination. An excellent tool for CPAs in public practice, this book will help you to understand and conquer the complexities of small business retirement plans and enable you to secure the long-term financial security for your clients through sophisticated pension planning. This book is also an excellent resource for CPAs working in business and industry, for tax preparers and financial advisors, and for corporate executives. The book discusses: Qualified, nonqualified, and tax sanctioned plans, Plan design for the smaller business owner, Issues affecting plan design, General operation of ...</p>	\$82.56	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	17238	<p>PC Management Best Practices</p> <p>This report (155 pages) provides hands-on guidance for auditors addressing security, effectiveness, and efficiency in managing a large PC fleet. It examines the total cost of ownership associated with a PC environment and best practices for financial and technology managers engaged in managing a PC fleet. By gaining a basic understanding of the key elements of PC management: Directors can exercise better oversight in this area. Managers can exercise stronger leadership. Auditors can consult with executive, financial, technology, and operational management on maintaining effective PC and network security. This report also provides guidance for assessing and documenting PC controls in an increasingly stringent regulatory environment that can significantly impact technology implementation in general, and PC management in particular....</p>	\$26.13	P
27 200	17239	<p>The CPAs Guide to Retirement Plans for Small Businesses</p> <p>The CPA's Guide to Retirement Plans for Small Businesses is designed to provide practitioners with knowledge, understanding and the tools needed to offer strategic advice on retirement plans. In over 500 pages, you'll find discussion on statutory requirements, the legal structure of various plan types, as well as detailed information on plan establishment, monitoring, administration, and termination. An excellent tool for CPAs in public practice, this book will help you to understand and conquer the complexities of small business retirement plans and enable you to secure the long-term financial security for your clients through sophisticated pension planning. This book is also an excellent resource for CPAs working in business and industry, for tax preparers and financial advisors, and for corporate executives. The book discusses: Qualified, nonqualified, and tax sanctioned plans, Plan design for the smaller business owner, Issues affecting plan design, General operation of ...</p>	\$207.96	P
27 200	17242	<p>The New Fiduciary Standard: The 27 Prudent Investment Practices for Financial Advisers, Trustees, and Plan Sponsors</p> <p>Financial advisers, trustees, and plan sponsors-in fact, anyone who provides investment advice-may be held to a fiduciary standard of care for the financial well-being of their clients, beneficiaries, or employees. Accountants, attorneys, and wealth managers all need to know about these responsibilities. But what, exactly, is meant by the term "fiduciary standard"? What must advisers do to be sure their procedures meet legal and ethical standards? This book identifies the 27 Prudent Practices, organized under Five Steps, that were developed by the Foundation for Fiduciary Studies. The most far-reaching trend in the financial advisory business today is the move toward a fiduciary advisory standard of care. This book establishes for the industry a credible investment-decision process that will meet the growing expectations of investors and regulators for integrity, transparency, and disclosure of fees and conflicts that affect their returns These are measures that professionals can ...</p>	\$32.40	P
27 200	17249	<p>My CPA says extend. What does that mean to me?</p> <p>When you advise clients to file an extension - usually the client has questions or needs clarification. My CPA says "extend". What does that mean to me? is a handy, informative client brochure that can help you put your clients' minds at ease. The detailed brochure - in Q&A format - is easy to read and carefully answers your clients' filing extension questions The client brochure is bundled in lots of 50. (1 unit = 50 copies)....</p>	\$15.68	P
27 200	14896	<p>Accounting for and Reporting of Postretirement Medical Benefit (401 (h)) Features of Defined Benefit Pension Plans - SOP 99-2</p> <p>Learn the revised requirements in this specialized area! Statement of Position (SOP) 99-2 amends the AICPA Audit and Accounting Guide, Audits of Employee Benefit Plans. This SOP specifies the accounting for and disclosure of 401(h) features of defined benefit pension plans, by both defined benefit pension plans and health and welfare benefit plans. Illustrative examples are given for (1) defined benefit pension plan financial statements and related 401(h) account disclosures and (2) health and welfare benefit plan financial statements and related 401(h) account disclosures using a single line presentation approach....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14802	<p>Questions Concerning Accountants' Services on Prospective Financial Statements - SOP 89-3</p> <p>What are the best practices for accountants' services on prospective financial statements? Here are the answers to important questions many CPAs have asked about some to the procedural and reporting guidance contained in the AICPA Guide for Prospective Financial Statement. This Statement of Position provides additional perspective on: Reporting on financial forecasts that include a projected sale of an entity's real estate investment Sales prices assumed when a financial forecast includes a projected sale of an entity's real estate investment Reporting of information accompanying a financial forecast in an accountant-submitted document Financial projections included in general-use documents Support for tax assumptions Periods covered by an accountant's report on prospective financial statements...</p>	\$14.63	P
27 200	14837	<p>Accountants' Services on Prospective Financial Statements for Internal Use Only and Partial Presentations - SOP 90-1</p> <p>A CPA's responsibility in helping forecast an organization's financial well being or course of action can be crucial. Statement of Position 90-1 gives special guidance to the accountant engaged to provide services on financial forecasts that are restricted to internal use in a variety of circumstances, such as for determining tax consequences or evaluating whether to buy or lease an asset. The SOP shows how when the forecast is to be restricted to internal use, an accountant may perform a compilation, examination or application of agreed-upon procedures in accordance with AICPA standards. It offers CPAs best practices - procedural and reporting guidance in this specialized area. It also examines the preparation and presentation of partial presentations of prospective financial information. Examples of financial forecast reports and illustrations of partial presentations are included....</p>	\$14.63	P
27 200	14840	<p>Definition of the Term Substantially the Same for Holders of Debt Instruments as Used in Certain Audit Guides -- SOP 90-3</p> <p>Your understanding of just three words "substantially the same" can make all the difference when handling your accounting for securities, certificates of deposit and loans. Statement of Position (SOP) No. 90-3 provides guidance for determining whether two debt instruments are substantially the same for the purpose of deciding whether a transaction involving a sale and purchase or an exchange of debt instruments should be accounted for as a sale or as financing. This SOP establishes six criteria, all of which must be met for two debt instruments to be considered substantially the same. SOP No. 90-33 amends AICPA Industry Audit Guide Audits of Banks, Audit and Accounting Guide Audits of Brokers and Dealers in Securities, and SOP 85-2, Accounting for Dollar Repurchase - Dollar Reverse Repurchase Agreements by Sellers-Borrowers, which amends AICPA Audit and Accounting Guide Savings and Loan Associations....</p>	\$14.63	P
27 200	021068	<p>The Information Technology Age: Evidential Matter in the Electronic Environment, Auditing Practice Release</p> <p>Get guidance on applying SAS 80, amendment to SAS No. 31, Evidential Matter, in the audit of financial statements of an entity where significant information is transmitted, maintained or accessed electronically....</p>	\$30.93	P
27 200	22049	<p>Binder -- Audit Risk Alert</p> <p>A handy, hard-cover binder to organize and store your Audit Risk Alerts....</p>	\$23.41	P
27 200	22296	<p>Bank, Credit Union, and Other Depository Lending Institution Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$30.31	P
27 200	22306	<p>Compilation and Review 2005/2006 - Risk Alert</p>	\$36.58	P



SIN	Model Number	Description	GSA Price	Disc. Code
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This alert updates CPAs on recent practice issues and professional standards that affect these types of engagements. This Alert also helps you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	22316	Construction Contractors Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. Our recommended related resources Construction Contractors - AICPA Audit and Accounting Guide Construction Contractors: Supplement to Corporations Checklist Construction Contractors: Accounting, Auditing and Tax...	\$30.31	P
27 200	22336	Audit Risk Alert 2005/2006 This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$36.58	P
27 200	22346	Health Care Organizations Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. Our recommended related resources Health Care Organizations - AICPA Audit and Accounting Guide Health Care Organizations - Checklist and Illustrative Financial Statement ...	\$30.31	P
27 200	22356	Insurance Companies Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22366	Investment Companies Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22376	Manufacturing Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22386	Securities Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22396	Real Estate Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	22406	High-Technology Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22416	Employee Benefit Plans Industry Developments Audit Risk Alert (Complement to AICPA Audit and Accounting Guide, Employee Benefit Plans) Get current on important issues that require special audit considerations. The Employee Benefit Plans ARA provides concise information about how recent industry, regulatory and professional developments may affect your clients and your audits. This year's alert addresses: Guidance for auditing health and welfare benefit plans New guidance for public companies, including Form 11-K filings and the new PCAOB auditing standards The consideration of fraud in employee benefit plan engagements and SAS No. 99 guidance Guidance on the use of SAS No. 70 reports...	\$30.31	P
27 200	22426	Not-for-Profit Organizations - Audit Risk Alert Recognized in the GAAS hierarchy as a tool to help an auditor understand and apply auditing standards, this essential audit risk alert provides auditors with: an analysis of key economic business regulatory accounting and auditing issues risks that may need to be considered in 2005 audits of not-for-profit organizations Moreover, this handy resource contains a list of recent and relevant accounting and auditing standards and guidance that may affect non-profits. Our recommended related resources Not-for-Profit Organizations-AICPA Audit and Accounting Guide Not-for-Profit Organizations: Checklist and Illustrative Financial Statement Auditing Nonprofits: Tips and Traps...	\$30.31	P
27 200	22436	State and Local Governmental Developments - Audit Risk Alert Developed for the auditor who needs to know what risks and issues are present when it comes to auditing the financial statements of state and local governments, this audit risk alert addresses: Regulatory and legislative developments, including IRS rulings Recent GASB pronouncements and guidance Economic and industry developments This valuable resource will strengthen the integrity of your audits and help ensure that your planning procedures encompass all the matters that could affect your audit....	\$30.31	P
27 200	22446	Auto Dealer Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. ...	\$30.31	P
27 200	22456	Government Auditing Standards and Circular A-133 Audits, Audit Risk Alert The GAO and OMB recently issued substantial revisions to Government Auditing Standards (Yellow Book) and OMB Circular A-133. This Alert provides you with all the essential guidance and information you need to know about those revisions. Also, the Alert addresses other regulatory and legislative developments and provides a helpful section on common deficiencies noted in peer reviews, ethics investigations and federal OIG quality control reviews....	\$30.31	P
27 200	22476	Independence and Ethics Alert 2005/2006 This alert will inform you of recent developments in the area of independence and ethics for accountants. In addition, this alert will help you understand your independence requirements under the AICPA Code of Professional Conduct and certain other rule-making and standard-setting bodies. A compact "plain English" digest of AICPA independence rules is also included. This alert also includes information on: Guidance on the performance of nonattest services to attest clients SEC independence rules PCAOB independence and ethics activities GAO independence rules ...	\$30.31	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	22485	Employee Stock Option Accounting -- Financial Reporting Alert FASB Statement No. 123(R), SEC Staff Accounting Bulletin No. 107, Other Recent Authoritative Developments The new and controversial accounting rules governing stock option accounting will have a significant effect on many corporations and the financial markets. The rules and the issues that surround them are complicated and difficult to understand for many. This Financial Reporting Alert explains the accounting for employee stock options ("ESOs") by describing the new accounting rules (FASB Statement No. 123 (revised 2004), Share-Based Payment), summarizing SEC Staff Accounting Bulletin No. 107, and supplementing this knowledge with additional information developed by the capital markets and the accounting field. Moreover, this Alert discusses the controversy behind stock option expensing. Among the many topics covered in this publication are: What are employee stock options? Specific accounting rules for ESOs What are the likely effects of FASB's new accounting rules? What is ...	\$30.31	P
27 200	22496	SEC and PCAOB Developments 2005/2006 - Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$30.31	P
27 200	22505	CPA ElderCare - PrimePlus: A Practitioners Resource Guide Second Edition The newly revised and expanded 608-page resource guide with CD-ROM toolkit answers your questions about offering CPA ElderCare and CPA PrimePlus services to older adult clients and their families, and provides you with the fundamentals to get started in this practice area. The new Second Edition now includes: Additional information on CPA PrimePlus Services (includes personal financial planning for 40- and 50-year olds). Expanded discussion on analyzing a long-term care policy. Expanded discussion of CPA ElderCare Risk Management and Best Practices. Updated information on Federal and State Programs for the Elderly (new rules covering Medicare, Medicaid, Social Security). Updated documents, PowerPoint presentations and even more resources (worksheets, sample engagement letters)....	\$134.81	P
27 200	22509	CPA PrimePlus Services Marketing ToolKit (Including CPA ElderCare Services) CPA PrimePlus Services is an enhancement of CPA ElderCare Service. This new, more positive and broader-based brand can be used by CPAs to market a broad range of financial and lifestyle management services to active, mature adults. The CPA PrimePlus Services Marketing ToolKit contains materials for both PrimePlus Services and ElderCare Services (updated specifically for those practitioners who have already established the ElderCare brand in their local market). If you are just starting to offer this service, it is advisable to use the PrimePlus brand. On this CD you will find a set of marketing materials that includes: Color and black and white ads - suitable for newspapers, magazines or for use as flyers or takeaways. Client brochure and a brochure insert card Two sample introductory letters A PowerPoint presentation Electronic logo files The set of materials explains to your current or potential clients what PrimePlus Services are and how your clients can benefit from ...	\$61.66	P
27 200	22516	Understanding and Implementing GASB's New Financial Reporting Model A Question-and-Answer Guide for Preparers and Auditors of State and Local Governmental Financial Statements This book provides you with a summary of the significant portions of the Statement, answering the most important questions about requirements for the annual financial reports of state and local governments starting in 2001. The author also provides her assessments of the new standards and offers insights into planning and implementation issues. You'll get quick answers to such compelling questions as: . What are the basic requirements of the new financial reporting model? . What are the various implementation dates and transition provisions of Statement No. 34? . What information has to be included in management's discussion and analysis? . How have fund-based financial statements changed? . How is interfund and internal activity reported in the various financial statements? . What are the Statement's special provisions for special-purpose governments?...	\$30.10	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	23022	<p>Agreed-Upon Procedures Engagements - SSAE 4</p> <p>Statement on Standards for Attestation Engagements (SSAE) No. 4 sets forth attestation standards and provides guidance to practitioners concerning performance and reporting in most agreed-upon procedures engagements. This SSAE gives interpretive guidance regarding application of the general, fieldwork and reporting standards for attestation engagements as set forth in SSAE No. 1. SSAE No. 4 examines assertions and related subject matter, conditions for engagement performance, agreement and sufficiency of procedures, engagement letters, users' and practitioners' responsibilities, procedures to be performed, findings, working papers, reporting, and more. It also includes amendments to SSAE No. 1, Attestation Standards, regarding financial forecasts and projections, and to SSAE No. 3, Compliance Attestation....</p>	\$14.63	P
27 200	23023	<p>Amendment to Statement on Standards for Attestation Engagements No. 1, Attestation Standards - SSAE 5</p> <p>Working papers are important -- make sure you're using them as they were intended. Statement on Standards for Attestation Engagements (SSAE) No. 1 provides amended guidance on the quantity, type, and content of working papers for attestation engagements. This SSAE defines working papers, gives examples of them, and discusses the planning, supervision, evidential matter, ownership, and all-important retaining period involved....</p>	\$14.63	P
27 200	23024	<p>Reporting on an Entity's Internal Control Over Financial Reporting: An Amendment to Statement on Standards for Attestation Engagements No. 2 - SSAE 6</p> <p>Statement on Standards for Attestation Engagements (SSAE) No. 6 provides vital information for practitioners engaged to examine management's assertion about the effectiveness of its internal control over operations or compliance with laws and regulations. This SSAE gives new perspective on: The components that constitute an entity's internal control The limitations inherent to internal control Management policies that could result in material misstatements Which SSAE's to refer to for additional guidance This amendment conforms the description of elements of an entity's internal controls to the components of internal control contained in Statement on Auditing Standards (SAS) No. 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55, and Internal Control-Integrated Framework....</p>	\$14.63	P
27 200	23025	<p>Establishing an Understanding With the Client - SSAE 7</p> <p>In business, establishing good communication with your client is half the battle to getting the job done! On the other hand, when a client relies on the CPA to protect them against certain risks or to perform certain functions that are the client's responsibility, trouble often ensues. Statement on Standards for Attestation Engagements (SSAE) No. 7 amends SSAE No. 1, Attestation Standards, to incorporate guidance about practitioners establishing an understanding with the client regarding the services to be performed. This SSAE discusses: What the understanding between practitioner and client should include Using the understanding to reduce risk of misinterpretation or expectations Where the practitioner should document the understanding Whether to proceed if an understanding is not reached ...</p>	\$14.63	P
27 200	23026	<p>Management's Discussion and Analysis - SSAE 8</p> <p>Statement on Standards for Attestation Engagements (SSAE) No. 8 provides attestation standards and guidance to practitioners concerning the performance of an attest engagement with respect to management's discussion and analysis (MD&A) prepared pursuant to Security and Exchange Commission (SEC)-approved rules and regulations. This handy reference examines engagement acceptance considerations, engagement performance objectives, management's responsibilities, SEC's rules and regulations, timing of procedures, and examination and review engagement....</p>	\$14.63	P
27 200	23027	<p>Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2 and 3 - SSAE 9</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
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CPAs who perform attest engagements are subject to the attestation standards and related interpretive commentary in this pronouncement. Statement on Standards for Attestation Engagements (SSAE) No. 9 gives amended coverage of general standards, standards of fieldwork and standards of reporting for attestation engagements. This SSAE examines the latest thinking on conditions for engagement performance, examination engagement, professional opinions, disagreements with management, and much more. Plus, it includes illustrative independent accountant's review reports....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	23029	Attestation Standards: Revision and Recodification - SSAE No. 10 What should an auditor's working papers indicate, who are they the property of and how long a period of time should they be retained? Knowing the answers to questions on vital standards like these can make or break your practice. This AICPA Statement on Standards for Attestation Engagements - revised and recodified - spells out the latest attestation standards every auditor should know, including general standards, standards of fieldwork and standards of reporting. SSAE-10 covers guidance on standards regarding examining financial forecasts and projections, reporting on pro forma financial information, reporting on an entity's internal control over financial reporting, and performing a compliance attestation engagement. Examples of examination, review and agreed-upon procedure reports are also included....	\$14.63	P
27 200	23031	Amendment to Statement on Standards for Attestation Engagements No. 10, Attestation Standards: Revision and Recodification - SSAE No. 12 Amends Statement on Standards for Attestation Engagements No. 10, AICPA, Professional Standards, vol. 1, AT sec. 101.17-.18....	\$14.63	P
27 200	23032	Defining Professional Requirements in Statements on Standards for Attestation Engagements - SSAE No. 13 This Statement on Standards for Attestation Engagements (SSAE) sets forth the meaning of certain terms used in SSAEs issued by the Auditing Standards Board in describing the professional requirements imposed on practitioners. The provisions of this Statement are effective upon issuance....	\$19.86	P
27 200	23056	Reporting on an Entity's Internal Control Structure Over Financial Reporting - SSAE 2 Just how good is your client's internal control structure? Statement on Standards for Attestation Engagements (SSAE) No. 2 gives guidance to CPAs who examine and report on management's written assertion about the effectiveness of their entity's internal control structure over financial reporting. This SSAE offers revised instruction regarding conditions that must be met for a practitioner to take on the engagement as well as insight into conducting the engagement itself. Numerous illustrative independent accountant's reports are included. SSAE No. 2 supersedes AICPA Statement on Auditing Standards No. 30....	\$14.63	P
27 200	29201	Construction Contractors Accounting Developments 2005/2006 Financial Reporting Alert This Financial Reporting Alert helps you achieve a more robust understanding of the business environment for construction contracting companies. The Alert describes trends and issues facing most contractors in many of the construction markets in the country - including the effects of hurricane Katrina. Also, this Alert delivers information about current accounting and regulatory developments and how they may affect your business....	\$26.13	P
27 200	29202	Internal Control Reporting - Implementing Sarbanes-Oxley Section 404, Revised Edition Financial Reporting Alert Section 404 requires public companies to include a separate report on the assessment of the effectiveness of the entity's internal control with their annual report to the SEC. Additionally the entity's external auditors must attest to and report on the assessment made by management. This useful guide articulates significant technical issues and provides direction for managers - including CEOs, CFOs, internal auditors and other participants - on implementing section 404. You'll find detailed information on: Summary of Relevant Rules and Other Authoritative Literature SEC Rules External Auditor's Attestation Standards The COSO Internal Control Integrated Framework Components Key Characteristics Information Technology Considerations Project Planning Considerations General Planning Considerations Structuring the Project Team Working with the External Auditors Documentation of Internal Control and Tests of Controls Documentation of ...	\$26.13	P
27 200	29203	Current Accounting Issues and Risks - Financial Reporting Alert If you are preparing financial statements, are involved in financial reporting or oversee the financial reporting process, this handy Alert is for you. In it you will find an informative and understandable presentation of current accounting issues, business and economic risks, and other matters that may affect financial reporting this year. New accounting pronouncements are covered as well as topics such as pension plan considerations, lease accounting risks, impairment of investments, stock option accounting, and more. Be sure you have considered all the issues you need to be aware of as you engage in your financial reporting duties....	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	021064	Confirmation of Accounts Receivable: Auditing Practice Releases The releases provide auditors of financial statements practical guidance on specific subject areas. They help auditors understand complex issues encountered and suggest procedures to accomplish audit objectives....	\$30.93	P
27 200	021057	Auditing With Computers: Auditing Practice Releases The releases provide auditors of financial statements practical guidance on specific subject areas. They help auditors understand complex issues encountered and suggest procedures to accomplish audit objectives....	\$30.93	P
27 200	033160	Accounting and Reporting by Limited Liability Companies and Limited Liability Partnerships - Practice Bulletin 14 Prepare yourself for the special needs of limited liability company (LLC) clients! Practice Bulletin No. 14 provides reporting guidance for limited liability companies organized in the United States that prepare financial statements in accordance with generally accepted accounting principles. It also provides instruction on certain accounting issues for LLCs organized in the United States. This practice tool clearly specifies: What a limited liability company is What a LLC is classified as for federal income tax purposes What a complete set of LLC financial statements should include What the heading of a LLC's financial statement should identify What disclosures should be made in the financial statement of a LLC ...	\$6.69	P
27 200	029418	The Accountant's Business Manual - William H. Behrenfeld, JD, LLM, CPA and Andrew R. Biebl, CPA Whether you are in public practice or business and industry, just starting out or a seasoned pro--your fast response to the variety of business questions you get every day from clients and senior management is a challenge. To help you handle all types of questions quickly and easily, turn to the trusted one-stop source thousands of your colleagues rely on. Over the years, The Accountant's Business Manual has proven to be a dependable complete "quick answer book" for a wide array of business, legal, tax and financial questions. Updated twice a year to keep you current on new developments and trends, this two-volume loose-leaf bestseller saves you time with broad topical coverage in areas that include: individual and corporate tax changes; obtaining financing; investment vehicles; insurance; employment regulations; cash management; business plans; unemployment insurance; human resources; and ...	\$144.21	P
27 200	29875	Strategic Enterprise Management Systems: Tools for the 21st Century Though still in its infancy, strategic enterprise management (SEM) promises to be the big business development of the decade. In this authoritative book Martin Fahy outlines the significance of SEM as a powerful business tool and source of sustainable competitive advantage. Designed to integrate best practice across a wide range of business activity, SEM provides unprecedented and comprehensive support for informed decision-making. Read Martin Fahy's new book and discover how your company can reap the rewards of SEM. Crucially, successful SEM implementation depends on how effectively management teams can adapt the technologies and techniques to the unique business environment of their organization. Strategic Enterprise Management Systems: Tools for the 21st Century will help you to understand how successful implementation can be achieved. This book is essential reading for anyone involved in the strategic decision-making process. CFOs, CEOs and change managers will find it particularly ...		P
27 200	29876	The Handbook of Process-Based Accounting: Leveraging Processes to Achieve Results This publication introduces the approach of implementing and operating a forward-looking accounting system that is based on process management principles. Process-based accounting is a critical tool for financial and operational managers, enabling them to anticipate financial results and respond to it, thereby creating a sustainable competitive edge for their company. At any point in time, many events have already occurred that lock in activities to follow. Process-based accounting anticipates future financial results, within statistical limits, by developing an understanding of how processes relate to each other and consume resources. This book compares and contrasts process-based accounting to historical accounting. It discusses in-depth each of the techniques that underlie process-based accounting and how the synergy of the techniques provides insights and anticipatory management capability not possible with the traditional historical accounting model. Included in the publication ...	\$51.83	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	29878	<p>A Financial Manager's Guide to Leading Performance Measurement Initiatives - CPA Performance View Services</p> <p>This comprehensive guide maps out an easy-to-understand process for succeeding in the world of performance management. The guide provides step-by-step guidance for leading a successful performance measurement initiative within your company or organization. All of the steps are covered and nothing is overlooked, with the guide's valuable practice aids, including forms, checklists, questionnaires and other thought-provoking tools. Proven techniques and procedures developed by leading performance measurement specialists provide a clear road map for you to follow in leading this initiative. The authors of this guide are all experienced in either providing performance measurement services to their clients or leading internal performance measurement initiatives. They all are experts in the arena of performance measurement. Each chapter corresponds to a step in the process for leading consistent business performance measurement initiatives. The following is a partial list of the ...</p>	\$103.66	P
27 200	29879	<p>Financial Reporting Fraud: A Practical Guide to Detection and Internal Control</p> <p>This new guide, written by a CPA for CPAs in both public practice and industry, provides the knowledge necessary to minimize fraud exposure for the CPA, the employer, and the client. Through case studies, you'll find explanations on: Where to look for the fraud Who is most likely to perpetrate the fraud What the fraud is going to look like What should be done to expose the fraud What to do to cut down the risk of future fraud Example scenarios and analysis illustrate key points, especially the red flags that CPAs, both internal and external, should be aware of and timely installed procedures and controls that could have prevented or limited the fraud. Our recommended related resources Internal Control - Integrated Framework Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions CPA's Handbook of Fraud & Commercial Crime Prevention...</p>	\$51.21	P
27 200	29880	<p>Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions</p> <p>CPAs today are faced with increasing responsibility for compliance with all manner of financial reporting requirements. As the number of financial restatements has grown and questions about management integrity have shaken investor confidence, the roles of financial managers and accountants have taken on both more importance and greater risk. Against this backdrop, financial managers and accountants must maintain and enhance their decision making skills within a values-driven environment or may suffer the consequences of their failure to do so. Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions is designed to provide a series of nine case studies that illustrate real world ethical dilemmas and application of values consistent with the high standards of the profession. The case studies: are drawn, in most instances, from facts reported in actual court cases and disciplinary proceedings involving financial managers and accountants; put the ...</p>	\$51.21	P
27 200	29881	<p>How to Comply with Sarbanes-Oxley Section 404: Assessing the Effectiveness of Internal Control</p> <p>A step-by-step approach for planning and performing an assessment of internal controls. In addition to financial results, companies must now analyze and evaluate the quality of the processes and controls used to report these results. How to Comply with Sarbanes-Oxley Section 404 provides a comprehensive, logically structured approach to help readers test and evaluate internal control in their companies. Designed specifically for Sarbanes-Oxley Section 404 compliance, How to Comply with Sarbanes-Oxley Section 404 features: A step-by-step approach to engagement performance Original material from a leading expert in auditing and accounting Practice aids, including forms, checklists, illustrations, diagrams, and tables In-depth explanations to help professionals understand how best to approach the internal control engagement Examples and action plans providing blueprints for implementing requirements of the Act...</p>	\$57.74	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	30000	Evaluating Performance in Information Technology Management Accounting Guideline Though there has been significant discussion concerning the importance of evaluating the payoffs of IT investment, there has been little guidance as to how to design or implement an appropriate performance evaluation system. Investments are often made without the rigor of measurement of either the benefits or costs of such investments. Typically costs are much higher than anticipated and the benefits are far lower and harder to achieve. This Management Accounting Guideline - Evaluating Performance in Information Technology will: Develop an IT performance measurement framework Articulate specific measures Describe the causal relationship between various drivers and measures Illustrate, through examples, how companies can identify and measure the payoffs of IT investments...	\$26.13	P
27 200	30001	Identifying, Measuring, and Managing Organizational Risks for Improved Performance Management Accounting Guideline Risk is an inescapable element of competing in a market economy. Organizations must be able to evaluate many types of risk - political, social, environmental, technological, economic, competitive, and financial - and incorporate the results into decisions regarding investments and operations, as well as into the systems used to monitor and evaluate the effectiveness of the actions taken. This Management Accounting Guideline - Identifying, Measuring, and Managing Organizational Risks for Improved Performance provides a Risk Management Payoff Model that includes a selection of performance measures to properly identify, measure, manage, and report risks. The model demonstrates that improved risk measurement and management not only helps the organization prevent loss, achieve performance and profitability targets, and increase shareholder value, but also produces organization-wide benefits, such as allocation of resources to the risks that really matter, enhanced working conditions, and ...	\$26.13	P
27 200	990010	Internal Control Issues in Derivatives Usage: An Information Tool for Considering the COSO Internal Control - Integrated Framework in Derivatives Applications	\$26.13	P
27 200	990011	Internal Control Issues in Derivatives Usage and Internal Control -- Integrated Framework Purchase two books together at a special price: Internal Control Issues in Derivatives Usage: An Information Tool and Internal Control - Integrated Framework....	\$53.71	P
27 200	090431	Target Costing and Value Engineering: Strategies in Confrontational Cost Management - Robin Cooper, Ph.D. and Regina Slagmulder, Ph.D. Get the bottom-line results you want with target costing - produce quality products your customers demand at a cost that gives you the profits you want! With this combination of target costing and value engineering, you can ensure that the products launched by your company are successful, creating added value for your company as well as your customers....	\$41.80	P
27 200	90437	Marketing Advantage II: New Ideas on Getting and Keeping Clients This perfect companion to the bestseller Marketing Advantage covers all new topics and issues. You'll draw a wealth of ideas and insight from the extensive knowledge and experience of contributing authors who are experts in their fields. Tailored exclusively for CPAs, this easy-to-use reference presents practical information that will benefit both experienced professionals and newcomers alike. Clear guidance covering: Getting started Personal marketing plans Service excellence plans for clients Marketing an industry specialization Budgeting and tracking your investment Marketing the multi-office firm Marketing tactics: when, why and how Video: The Cadillac of the marketing media In-house marketing communications Telemarketing: the best way to get new business Marketing your firm on the Internet ...	\$36.58	P
27 200	90439	Start Consulting How to Walk the Talk Whether you are beginning to build a consulting practice or just fine-tuning one, by the time you finish this Bill Reeb best-seller, you will have enhanced your ability to provide profitable consulting services. This book identifies and reviews the skills, techniques and organizational fundamentals required to effectively sell, deliver and administer future-focused advisory services. You will learn how to identify business opportunities, generate additional revenues with consulting, bill for advisory services, market your practice effectively and inexpensively, and much more....	\$45.98	P
27 200	90441	Mergers and Acquisitions of CPA Firms: A Guide to Practical Valuation	\$40.76	P



SIN	Model Number	Description	GSA Price	Disc. Code
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Based on his years of experience as both a managing partner and M&A consultant, author Nicholas Mastracchio explains the advantages and disadvantages of mergers and acquisitions and takes you through the entire merger or acquisition process including practice valuation....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	90449	The Communication Advantage: How to Effectively Share Information with Clients and Employees The Communication Advantage gives you proven, practical and easy-to-use methods for beefing up your communication skills. It tackles personal communication, firm communication, and even methods to get your clients and prospects to effectively communicate their needs. Step-by-step instruction and a wealth of exhibits show you how to identify and close communication gaps - resulting in clearer communication saving time and frustration for all parties involved. ...	\$35.53	P
27 200	90463	Solo Practice: An Owner's Manual for Success Written for sole practitioners by a sole practitioner, this book will help you build and operate a thriving solo practice. It is a compilation of the author's thoughts, opinions, suggestions and advice with input from 13 prospering solo practitioners....	\$50.16	P
27 200	90465	Double Digit Growth: Tools from Top Firms Twelve profiled CPA firms have had double digit growth every year for the past several years. Find out how they accomplished this, what programs or processes they used, and what strategies and tools were implemented. See how a strategic plan and focus can lead your firm to peak performance -- and take away a thorough understanding of each firm's "secret formula" for success. This unique publication gives you: . Practical advice and brainstorming ideas . Access to your peers' experiences and knowledge . Marketing and management tools and program ideas...	\$37.62	P
27 200	90474	Mastering the Art of Marketing Professional Services: A Step-by-Step Best Practices Guide What does marketing have to do with being a CPA? In today's market, everything. In today's world of firms consolidating and other professionals elbowing in on CPA turf, marketing your services is more essential than ever. Fortunately, it's never too late to start doing things differently and more profitably. Mastering the Art of Marketing Professional Services offers a step-by-step approach to effectively marketing yourself and your firm-written in an easy-to-read style. It's the tips, tools, techniques and how-to guidance you need to be more successful. Authors Allan S. Boress, CPA, CFE and Michael G. Cummings have extensive experience in helping clients to attract, develop and retain profitable customers. Boress has trained over 200,000 professionals in the arts of systematic selling, personal marketing, and client retention. He is acknowledged as the Dean of Sales Consulting to the Accounting Profession. Cummings, a principal in the Communications, Information & Entertainment ...	\$61.86	P
27 200	90476	Selected Readings 2005 - Management of a Practice Innovative practice management ideas are collected in this companion to the MAP Handbook. This valuable annual selection of informative articles on successful firm management from more than 30 professional publications includes 130 articles that were chosen specifically for their profit-making ideas for your practice. Articles cover: client retention practice evaluation motivation compensation hiring technology professional liability marketing and much more...	\$39.71	P
27 200	90479	Bill What You're Worth Issued by the PCPS Management of an Accounting Practice Committee Pricing your services and billing for them is one of the most important skills in the successful practice of accountancy. Unfortunately, formal education or training courses seldom discuss pricing or billing, and firms rarely discuss pricing in an organized manner. These are skills that one must learn. David Cottle's new guide Bill What You're Worth takes you through pricing methods, pricing methodologies, and teaches you how to discuss pricing with clients, and how to motivate employees to bill what they're worth. By following the advice in this 200-page book and you will be able to: Use tools to implement specific value pricing scenarios Charge more for those engagements that justify a higher price Avoid price disputes and handle misunderstandings in an agreeable manner Upgrade your marginal clients' profitability Raise your standard charge-out rates if needed Our Recommended Related Resources: AICPA ...	\$44.94	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	90480	<p>Seven Principles for Effective Firm Management</p> <p>Seven Principles for Effective Firm Management is a real-world book filled with exhibits and examples to help the CPA - on any level - create a more effective and efficient working environment. Many partners, managers and staff working in solo practices to large CPA firms do not always grasp the 'business side' of managing a firm. This new guide - short on theory and filled with practical knowledge - explains each principle and offers answers to your most important firm management questions. Find out more about these principles in the new guide Seven Principles for Effective Firm Management:.. If You Don't Know Where You Are Going, You Will End Up There. Always Fish in the Pond Where the Fish Are. People Do What They Are Rewarded For. We Are in the Business of Helping Our Clients Be Successful. Match the Workforce to the Workload. If You Are Short of Leadership the Firm Will Fail. The One Firm Concept -- Take Care of Each Other ...</p>	\$40.96	P
27 200	90482	<p>Selected Readings 2004 - Management of a Practice</p> <p>Innovative practice management ideas are collected in this companion to the MAP Handbook. This valuable annual selection of informative articles on successful firm management from more than 30 professional publications includes 130 articles that were chosen specifically for their profit-making ideas for your practice. Articles cover: client retention practice evaluation motivation compensation hiring technology professional liability marketing and much more...</p>	\$39.71	P
27 200	90483	<p>Introducing Tax Clients to Additional Services</p> <p>One of the best ways to grow your business is to offer your existing clients additional services. The benefits are two-fold. Your firm doesn't have to spend marketing dollars to obtain new clients, and your firm creates a tighter bond with your clients. The new practice management guide Introducing Tax Clients to Additional Services breaks down the process of offering services to existing clients into easy-to-understand and easy-to-implement sections. Section I: "Establishing a Cross-Sell Program" gives an overview of how to prepare your firm and staff to do effective cross-selling, and how to identify the best client candidates. Section II: "Cross-Selling to Individual Tax Clients"; Section III, "Cross-Selling to Business Tax Clients" describes specific types of services that can be developed from tax return preparation clients. Each chapter shows you who would be best served by the service, how to introduce clients to the service, and how to finalize the engagement. Where possible, ...</p>	\$61.66	P
27 200	90484	<p>Timesavers</p> <p>The AICPA and Association for Accounting Administration (AAA) have just created the single most useful firm management tool you'll ever need. Timesavers is a collection of 225 interactive forms, checklists and surveys. These forms and checklists are actual documents supplied by some of the best-run firms in the country. Timesavers covers all areas of practice management, including: Practice Development - you'll find client data information forms, client interview forms, client referral forms; Administration - you'll find expense forms, staff scheduling forms, consent to release information forms; Personnel - you'll find CPA training evaluation forms, evaluation of interview forms, job descriptions, new employee checklists, and much, much more. All of the forms, checklists and surveys are available as individual documents on the accompanying CD-ROM....</p>	\$75.24	P
27 200	90486	<p>Securing the Future: Building a Succession Plan for Your Firm</p> <p>A Management of an Accounting Practice Publication issued by the Private Companies Practice Section Executive Committee Succession planning continues to be a perennial top-five practice management issue for CPAs in firms of all sizes. Until now, a practitioner was essentially on his or her own to create and execute a succession plan for the firm. This new product has been developed under the guidance of the PCPS Executive Committee and is devoted to demonstrating that succession planning makes money for your firm today. In developing Securing the Future, Bill Reeb surveyed over 500 CPA firms and conducted in-depth interviews with 30 managing partners representing firms in transition or about to grapple with succession. This intelligence has been distilled into a hands-on, tactical guidebook for CPAs wishing to develop a successful practice transition plan. Its unique content shows you how to best position the firm for succession or transition, advises you on avoiding common pitfalls, ...</p>	\$79.42	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	91013	<p>The CPA's Guide to Small Business Financing</p> <p>Written for small company CFOs, the CPAs who advise them, and for entrepreneurs. This book takes a practical approach to help you determine what kind of small business financing is right for you. It lays out the financing process in an easy to understand, straightforward way. It offers practical advice on financing a small business throughout its entire corporate life cycle. In its 384 pages, you'll find step-by-step guidance for small business financing that you can put right to work. In addition: Find out the pros and cons of various types of financing Gain insight into why certain types of financing are better, faster or more cost effective than others Learn how to resolve issues that can kill a deal before it closes Read actual case studies to become familiar with issues that arise in financing transactions You'll also get sample documents from actual transactions, such as: Term sheets Letters of intent Senior and subordinated debt purchase agreements Engagement ...</p>	\$61.86	P
27 200	91014	<p>CPAs Guide to Accounting Auditing and Tax for Construction Contractors</p> <p>Second Edition, Revised Here's the definitive resource - complete with information on the specialized requirements that affect contractors - that is perfect for CPAs in public practice and in the construction industry. Based on the AICPA's best-selling CPE self-study course, this newly revised guide covers everything from GAAP accounting methods to auditing and review services performed by outside CPAs and important tax rules for contractors. This edition has been updated to reflect SAS No. 99, Considerations of Fraud in a Financial Statement Audit. Topics include: Accounting for long-term construction contracts Auditing a construction contractor Detailed analytical review procedures Internal controls and substantive procedures Taxation of constructions contractors and recent tax law changes How tax rules differ from GAAP...</p>	\$47.03	P
27 200	91015	<p>A CPAs Guide to Understanding and Controlling Spam</p> <p>Unsolicited e-mail and dangerous attachments are clogging up inboxes and threatening computer security. A CPA's Guide to Understanding and Controlling Spam has been designed to help you better understand the issues and develop solutions that will help you - or your company - regain control of the inbox. In this handy guide you'll find definitions of spam, and tips, ideas and resources for controlling spam. The table of contents includes: "Beauty of the Inbox". "E-mail Issues and Statistics". "Legislative Solutions". "Lists, Lists, and More Lists". "Understanding Filtering Options". "People, Policies, and Procedures". "Planning Your Organization's Antispam Response". "Antispam Resources". "Glossary"...</p>	\$26.13	P
27 200	91016	<p>Adviser's Guide to the Tax Consequences of the Purchase and Sale of a Business</p> <p>Knowing the tax consequences of buying or selling a business before the sale is crucial. This book, based on the popular CPE self-study course Tax Consequences of the Purchase and Sale of a Business, shows you how to correctly advise clients who want to buy or sell the assets or stock of a corporate business, the assets or interest of a partnership, or the assets or business of a sole proprietorship. You'll also find information on installment buying and selling, and NOLs. This guide also provides details on tax changes in this area including, amortization of goodwill and other intangibles, the election for small business stock and the capitalization of acquisition costs, and much, much more. In addition the adviser's guide includes highlights of two recent pieces of legislation - The American Jobs Creation Act of 2004 (AJCA) and the Working Families Tax Relief Act of 2004 (WFTRA)....</p>	\$51.21	P
27 200	91017	<p>Adviser's Guide to Tax Planning Strategies for Retirement</p> <p>Learn to determine your client's financial needs in retirement and calculate the annual retirement savings necessary to meet those future needs. Derived from the best-selling CPE self-study course Super Tax Planning Strategies for Retirement Savings, this guide walks you through arranging penalty-free retirement withdrawals for early retirees, planning tax-smart splits of retirement accounts in divorce cases, as well as appropriate tax-free rollovers. This all-in-one publication helps you develop tax planning strategies for all types of clients - the older retiree, the divorcing client, the younger surviving spouse and the early retiree. Throughout this book, key changes in the retirement arena - and their implications - have been identified. In addition, two recent pieces of legislation - The American Jobs Creation Act of 2004 (AJCA) and the Working Families Tax Relief Act of 2004 (WFTRA) -have been summarized, emphasizing the expanded opportunities for small-business owners. This publication ...</p>	\$72.11	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	91018	<p>Adviser's Guide to Tax, Health Care and Legal Issues for Aging Clients</p> <p>Adviser's Guide to Tax, Health Care and Legal Issues for Aging Clients discusses the planning problems unique to your older clients and helps you understand the issues facing these clients - and options available to them. In over 300 pages, this reference focuses on the tax, health care and legal aspects of aging clients and helps you with planning for their retirement, long-term care issues, and estate planning matters, including: Understanding the Elderly Client Social Security, Medicare, and Medigap Insurance Long Term care (LTC) Insurance Asset Protection Planning Income, Estate and Gift Taxation Wills, Trusts and testamentary substitutes Powers of Attorney, Living Wills and Health Care Proxies Physical, Cultural, and Psychological Considerations Guardianships Planning for Disabled Children Identifying eligible ElderCare/PrimePlus Services Clients And much, much more...</p>	\$82.56	P
27 200	91019	<p>Forensic Accounting for Divorce Engagements: A Practical Guide :Second Edition</p> <p>Divorce - even "friendly divorce" - is a stressful, emotional, and difficult process. When one spouse takes advantage of the other spouse to obtain a better financial settlement by intimidation, concealment, deceit, or breach of spousal duties, it may be characterized as fraud. Forensic CPAs should be able to discover, disclose, and assist the attorney in property recovery or rights obtained improperly or by fraud. Taking up where A CPA's Guide to Family Law Services (Business Valuation/Litigation Services Practice Aid 05-1) leaves off, Forensic Accounting for Divorce Engagements: A Practical Guide features example-type situations and it also discusses the applicability of these situations. Designed as a full-spectrum, how-to reference for divorce engagements, the second edition of this Guide takes the forensic CPA through the investigation process and delves into: Role of Forensic Investigator - Accepting the assignment; roles of the client, attorney, and CPA. Divorce and Property ...</p>	\$51.21	P
27 200	91020	<p>The Adviser's Guide to Health Savings Accounts</p> <p>Created by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, the Health Savings Account (HSA) offers advantages over other savings vehicles - it is not limited to employees of small businesses and the self-employed, the unspent balance rolls over at year-end for further use, and the account is portable because it is owned by the individual. Before you can begin to advise clients on Health Savings Accounts, you need to understand how HSAs and high-deductible health insurance operate. This guide introduces you to HSAs and gives you an excellent description of all the guidance that the federal government has issued on HSAs and high-deductible health insurance plans. In addition, this comprehensive, well-organized guide gives you information on the law and regulations that focus on: establishing the account, eligibility, contributions, operation and administration, taxation of distributions, IRS and DOL reporting, coordination with flexible ...</p>	\$61.66	P
27 200	91021	<p>Guide to Fraud in Governmental and Not-For-Profit Environments</p> <p>Detecting fraud in the governmental and not-for-profit environments is particularly difficult as governments or not-for-profit organizations have unconventional revenue and expense streams and typically have understaffed accounting departments.</p>	\$61.66	P
27 200	91022	<p>Guide to Financial Statement Analysis: Basis for Management Advice</p> <p>Financial statements are a set of dynamic instruments that can be used for accurate, relevant and timely financial decisions.</p> <p>This handy guide helps you:</p> <ul style="list-style-type: none"> Examine the causes of common financial problems such as reduced liquidity, increased leverage and low profitability Devise ways to correct liquidity problems Use bankruptcy prediction models Understand how analytic tools help management make decisions 	\$61.66	P
27 200	93017	<p>XBRL Essentials</p> <p>XBRL (eXtensible Business Reporting Language), the groundbreaking digital language of business, is making sweeping changes to the way financial and business reporting is prepared and exchanged. XBRL Essentials, a new publication by Charles Hoffman, CPA, and Carolyn Strand, CPA, Ph.D, provides all of the tools you need to understand XBRL and benefit from this innovative technology. Extensive coverage includes: a comprehensive demo that walks you through every step of the XBRL process, How to apply XBRL to your business needs, Detailed analysis of XBRL's relationship to XML, the Internet, and user and intelligent agents....</p>	\$33.44	P



FSS Pricelist

SIN	Model Number	Description	GSA Price	Disc. Code
27 300	112616	2005 Corporate Tax Returns Videocourse [DVD/Text/Manual]	\$218.41	C
27 300	112617	2005 Corporate Tax Returns Videocourse [VHS/Text/Manual]	\$249.76	C
27 300	112618	2005 Corporate Tax Returns Videocourse [Additional Manual]	\$62.70	C
27 300	112619	2005 Corporate Tax Returns Videocourse [Additional Text & Manual] This video-based course reviews major developments affecting 1120 and 1120S return preparation for 2005 and provides tax planning strategies. The video presenters include: Sidney Kess, CPA, JD, LL.M. Carol Conjura, CPA Andrew J. Fair, Esq. Michael J. Mares, CPA, ABV, JD Sydney S. Traum, CPA, JD, LL.M. Joseph W. Walloch, CPA. View a sample video clip -Windows Media format: Broadband or 56k (dial-up)Real Player format: Broadband or 56k (dial-up) ...	\$100.32	C
27 300	113606	2005 Individual Tax Returns Videocourse [DVD/Text/Manual]	\$249.76	C
27 300	113607	2005 Individual Tax Returns Videocourse [VHS/Text/Manual]	\$281.11	C
27 300	113608	2005 Individual Tax Returns Videocourse [Additional Manual]	\$62.70	C
27 300	113609	2005 Individual Tax Returns Videocourse [Additional Text & Manual] This video-based course reviews major developments affecting 1040 return preparation for 2005 and provides tax planning strategies. The video presenters include: Sidney Kess, CPA, J.D., LL.M.; Elda Di Re, CPA Alan J. Dlugash, CPA, MBA; Stephen J. Krass, Esq. Michael J. Mares, CPA, ABV, J.D.; and Joseph W. Walloch, CPA....	\$100.32	C
27 300	180138	Audits of 401k Plans [VHS/Manual]	\$193.33	C
27 300	180139	Audits of 401k Plans [DVD/Manual]	\$177.65	C
27 300	350138	Audits of 401k Plans [Additional Manual]	\$47.03	C
27 300	736138	Audits of 401k Plans [Text] Over 400,000 benefit plans have 401(k) features, making it vital that CPAs know the audit requirements and the latest developments affecting them. Focus on every aspect of how to audit a 401(k) plan and prepare financial statements that satisfy ERISA and SEC requirements. View Sample video clipsWindows Media: High Bandwidth / Low Bandwidth Real Player: High Bandwidth / Low Bandwidth...	\$141.08	C
27 300	180300	SAS No. 70 Auditing Guidance [VHS/Manual]	\$182.88	C
27 300	180301	SAS No. 70 Auditing Guidance [DVD/Manual]	\$167.20	C
27 300	350300	SAS No. 70 Auditing Guidance [Additional Manual] CPAs are performing more SAS No. 70 audits than ever - as more entities outsource services that affect their financial statements to service organizations ranging from bank trust departments to application service providers. Also, public companies are having SAS No. 70 audits done to comply with the requirements of Section 404 of the Sarbanes-Oxley Act. This course, based on the AICPA Audit Guide, Service Organizations: Applying SAS No. 70, As Amended, is designed for CPAs who audit entities that outsource financial processing and prepare SAS No. 70 audit reports as well as CPAs working in service organizations. Moderator Susan E. Kenney, CPA, and Joseph G. Griffin, CPA, CISA, Andrew E. Nolan, CPA, Helena Yoon - each of PricewaterhouseCoopers LLP - and James K. O'Neill of IBM Global Services address emerging issues and offer expert guidance and practical solutions....	\$47.03	C
27 300	180310	Understanding the Mechanics of Health Savings Accounts [VHS/Manual]	\$182.88	C
27 300	180311	Understanding the Mechanics of Health Savings Accounts [DVD/Manual]	\$167.20	C
27 300	350310	Understanding the Mechanics of Health Savings Accounts [Additional Manual] In today's environment of rising healthcare costs for employers and employees, Health Savings Accounts (HSAs) are hot! An individual covered by a high-deductible health insurance plan is eligible to establish and contribute to a tax-free savings account to pay for medical expenses incurred by the individual and his or her spouse and dependents. Created by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, the HSA offers advantages over other savings vehicles - it is not limited to employees of small businesses and the self-employed, the unspent balance rolls over at year-end for further use, and the account is portable because it is owned by the individual. This course provides CPAs with comprehensive, easy-to-understand, well-organized information and guidance on this evolving area. Its expert authors offer objective opinions. The course's coverage of the law and regulations focuses on establishing the account, eligibility, contributions, operation and administration, ...	\$47.03	C



FSS Pricelist

SIN	Model Number	Description	GSA Price	Disc. Code
27 300	180321	Succession Planning: Strategies to Protect the Value of Your Firm [DVD/Manual]	\$167.20	C
27 300	350320	Succession Planning: Strategies to Protect the Value of Your Firm [Additional Manual] More CPA firm ownership will change hands this decade than in any previous decade. Knowing what other CPA firms are doing to position for succession and what best practices they are implementing has become essential. William L. Reeb, CPA, member of the firm Winters & Reeb, PLLC and an experienced management consultant, has performed PCPS-supported research to identify issues critical to successful CPA firm succession by surveying small firms and interviewing senior partners. In this course, he has analyzed their responses and organized his findings into a clear review of each issue and successful approach and how they work in combination with each other. In the video, William L. Reeb, CPA, provides overviews of the manual's contents and is joined for discussions by Wayne Berson, CPA, of BDO Seidman LLP, William R. Pirolli, CPA, of Pirolli Deller & Conaty, and Gordon Scherer, CPA, of Horovitz Rudoy & Roteman. The DVD includes text exhibits (sample documents) associated with chapters ...	\$47.03	C
27 300	180921	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [VHS/Manual]	\$203.78	C
27 300	180922	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [DVD/Manual]	\$188.10	C
27 300	350921	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [Additional Manual]	\$47.03	C
27 300	731921	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [Text] Detecting fraud in the governmental and not-for-profit environments is particularly difficult for several reasons, including their unconventional revenue and expense streams, typically understaffed accounting departments and the nature of their operations. This course will discuss the auditor's responsibility to detect fraud and typical types of fraud noted in these sectors of the economy. Yellow Book Hours: Text - 12; DVD/Manual and VHS/Manual - 14 Sample video clips Windows Media: High Bandwidth / Low Bandwidth Real Media: High Bandwidth / Low Bandwidth...	\$151.53	C
27 300	181190	Successful Selling Strategies for CPA Firms [DVD/Manual]	\$156.75	C
27 300	181191	Successful Selling Strategies for CPA Firms [VHS/Manual]	\$172.43	C
27 300	351191	Successful Selling Strategies for CPA Firms [Additional Manual] Overcome Barriers to Sales SuccessThis course will enable your firm to manage sales opportunities, smooth out peaks and valleys in revenue, increase the use of current resources, be more able to predict its resource needs and enhance its overall revenue and cash flow. View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up)....	\$47.03	C
27 300	181200	Revenue Recognition: Guidance, Implementation, and Fraud Concerns [DVD/Manual]	\$172.43	C
27 300	351200	Revenue Recognition: Guidance, Implementation, and Fraud Concerns [Additional Manual] This course will give you an overview of the relevant accounting literature and the information you need to implement the authoritative guidance available. You will learn techniques for examining bill and hold sales, consignment sales and refund rights. The course will show you the proper presentation of revenue as gross or net on the statement of operations, an area of concern for a wide array of transactions and an area for which the Emerging Issues Task Force has provided guidance. The course considers revenue recognition of non-monetary and "round trip" transactions that have recently drawn the attention of the SEC and others. Included are examples and their proper accounting. Finally, the course covers "multiple element arrangements" - when entities bundle products, or products with services, to provide more complete solutions to their customers, another area in which the EITF has provided guidance. Video presenters include Paul R. Kepple, CPA, Partner, Pricewaterhouse Coopers, ...	\$47.03	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181400	Internal Control Reporting: A Guide to Effective Documentation [VHS/Manual]	\$172.43	C
27 300	181401	Internal Control Reporting: A Guide to Effective Documentation [DVD/Manual]	\$156.75	C
27 300	351400	Internal Control Reporting: A Guide to Effective Documentation [Additional Manual]	\$47.03	C
27 300	732470	Internal Control Reporting: A Guide to Effective Documentation [Text] Documenting Internal Control for SOX 404 Compliance Section 404 of the Sarbanes-Oxley Act of 2002 requires management of publicly traded companies to report on the effectiveness of the entity's internal control, and this report is subject to an audit by the entity's external financial statement auditors. For larger public companies, these reporting and audit requirements become effective in 2004 for the first time. One of the first challenges facing companies in their compliance effort is the requirement to document the entity's internal control system. This documentation effort is proving to be a complex and time-consuming task as management struggles to determine: How to plan and manage an internal control documentation project What should be documented in order to comply with the Sarbanes-Oxley requirements Whether an automated software compliance tool will prove to be a cost-beneficial documentation solution The First Course to Address ...	\$120.18	C
27 300	181420	Internal Control Reporting: A Practical Guide to the PCAOB Standard [VHS/Manual]	\$193.33	C
27 300	181421	Internal Control Reporting: A Practical Guide to the PCAOB Standard [DVD/Manual]	\$177.65	C
27 300	351420	Internal Control Reporting: A Practical Guide to the PCAOB Standard [Additional Manual]	\$47.03	C
27 300	732480	Internal Control Reporting: A Practical Guide to the PCAOB Standard [Text] The passage of the Sarbanes-Oxley Act of 2002 resulted in a requirement that independent auditors audit a company's internal control, in addition to the traditional audit of the company's financial statements. PCAOB No. 2, An Audit of Internal control Over Financial Reporting Performed in conjunction with an Audit of Financial Statements, becomes effective for 2004 audits of large public companies. The standard provides definitive guidance for independent auditors on the performance of their audit of internal control Sweeping changes required by the new standard combined with increased media scrutiny of independent auditors will make implementation guidance on PCAOB No. 2 a top priority for all CPAs in public practice who perform audits under the PCAOB standards. Assessing the Auditor's NeedsAuditors faced with implementing PCAOB No. 2 will learn what ...	\$141.08	C
27 300	181422	Internal Control Reporting: A Manager's Guide to Surviving the Audit [VHS/Manual]	\$182.88	C
27 300	181423	Internal Control Reporting: A Manager's Guide to Surviving the Audit [DVD/Manual]	\$167.20	C
27 300	351422	Internal Control Reporting: A Manager's Guide to Surviving the Audit [Additional Manual]	\$47.03	C
27 300	732490	Internal Control Reporting: A Manager's Guide to Surviving the Audit [Text] A New Audit Requirement Section 404 of the Sarbanes-Oxley Act of 2002 requires management of public companies to assess the effectiveness of internal control. In addition, the company's independent auditors must audit a company's internal control, in addition to the traditional audit of the company's financial statements. To make sure the company "passes" these internal control audits, management must understand and be able to anticipate the requirements of their external auditors and their expectations for management's documentation, evaluation and testing of internal control. PCAOB No. 2, An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements, provides definitive guidance for independent auditors on the performance of their audit of internal control, and much of this guidance will affect management's SOX 404 compliance efforts. Assessing the ...	\$130.63	C
27 300	181450	Form 990: AICPA's Answer to Unlocking the Tax Complexities [VHS/Manual]	\$224.68	C
27 300	181451	Form 990: AICPA's Answer to Unlocking the Tax Complexities [DVD/Manual]	\$209.00	C
27 300	351450	Form 990: AICPA's Answer to Unlocking the Tax Complexities [Additional Manual]	\$62.70	C
27 300	731057	Form 990: AICPA's Answer to Unlocking the Tax Complexities [Text] The IRS continues its crackdown on nonprofits. Find out how to deal with the very tricky 990 problems that will confront your clients. Form 990, once a relatively simple form, has become more complex. Not only are CPAs required to perform numerical computations, but they must now answer probing IRS questions, too. This course addresses tricky and potential tax-trap issues you will face. Sample video clipsWindows Media: High Bandwidth / Low BandwidthReal Player: High Bandwidth / Low Bandwidth...	\$172.43	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181462	The AMT for Individuals: Strategies to Escape Its Reach [VHS/Manual]	\$182.88	C
27 300	181463	The AMT for Individuals: Strategies to Escape Its Reach [DVD/Manual]	\$167.20	C
27 300	351462	The AMT for Individuals: Strategies to Escape Its Reach [Additional Manual] Never indexed for inflation, the individual Alternative Minimum Tax now affects greater numbers of middle-class taxpayers. The National Taxpayer Advocate 2004 Annual Report to Congress states that many taxpayers are subject to the AMT simply because they have children or live in a high-tax state. It is projected that, unless changes are made to the tax law, 34.8 million individual taxpayers (34% of tax paying individual filers) in 2010 will be subject to the AMT. Because it is difficult for taxpayers to determine ahead of time whether the AMT will apply to them, they may be subjected to tax penalties. View a sample video clip: Windows Media format: Broadband or 56k (dial-up)RealOne format: Broadband or 56k (dial-up)...	\$47.03	C
27 300	181480	Paying for College: Tax Strategies and Financial Aid [VHS/Manual]	\$182.88	C
27 300	181481	Paying for College: Tax Strategies and Financial Aid [DVD/Manual]	\$167.20	C
27 300	351480	Paying for College: Tax Strategies and Financial Aid [Additional Manual] The cost of attending college has increased dramatically and imposes a significant economic burden on families at almost every income level. For 2004-2005, the average cost for a four-year private college is \$20,082 (up 6% from the prior year) and for a four-year public college is \$5,132 (up 10.5% from the prior year). As a result, families must tap many sources to pay for college education: savings, earnings, loans and scholarships. View a sample video clip!Windows Media (.wmv) format: Broadband or 56k (dial-up)RealOne (.rm) format: Broadband or 56k (dial-up)...	\$47.03	C
27 300	181522	Auditing Nonprofits: Tips and Traps [VHS/Manual]	\$214.23	C
27 300	181523	Auditing Nonprofits: Tips and Traps [DVD/Manual]	\$198.55	C
27 300	351521	Auditing Nonprofits: Tips and Traps [Additional Manual]	\$47.03	C
27 300	731522	Auditing Nonprofits: Tips and Traps [Text] Auditing nonprofits is a challenge. Nonprofits and for-profits have inherent differences in structure, operation and reporting. Auditors encounter a variety of clients with limited resources, quirky terminology and unusual reporting. This course will help you better understand essential aspects of auditing in this industry to conduct audits in the most effective manner, and offer practical tips to guide you through possible traps encountered in auditing a nonprofit. Yellow Book Hours: Text - 14; DVD/Manual and VHS/Manual - 16 View a sample video clip!Windows Media (.wmv) format: Broadband or 56k (dial-up) RealOne (.rm) format: Broadband or 56k (dial-up)...	\$161.98	C
27 300	181812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [VHS/Manual]	\$203.78	C
27 300	181822	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [DVD/Manual]	\$188.10	C
27 300	351812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [Additional Manual]	\$62.70	C
27 300	731812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [Text] SAS No. 99, the fraud standard, dramatically changes how you plan and conduct an audit. You'll learn the conceptual framework necessary to understand the characteristics of fraud. Use a new risk assessment approach to detecting fraud to improve your audit performance. Put fraud at the forefront of your next audit. Written with the regional, local, small practitioner firms in mind, this course gives practical suggestions that address each of the concepts and needed skills and offers additional guidance on the critical areas of revenue recognition and auditing estimates. Fraud factors for specialized industries are also included....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181830	Marketing: Successful Strategies for CPA Firms [VHS/Manual]	\$182.88	C
27 300	181831	Marketing: Successful Strategies for CPA Firms [DVD/Manual]	\$167.20	C
27 300	351830	Marketing: Successful Strategies for CPA Firms [Additional Manual]	\$47.03	C
		For several consecutive years, MAP survey respondents have ranked marketing/practice growth as one of the five most important issues their firms face. More than ever, CPA firms in today's highly-competitive environment need to create and implement effective marketing strategies to survive and thrive. View sample video clips Windows Media: High Bandwidth / Low Bandwidth Real Player: High Bandwidth / Low Bandwidth This marketing strategies course, developed by the author/moderators of the video-based CPE course, Successful Selling Strategies for CPA Firms, provides a step-by-step method for achieving practice growth. With strong coverage of the important areas of branding and lead generation, it stresses identifying and defining measurable outcomes, assigning responsibility and meeting regularly....		
27 300	181932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [VHS/Manual]	\$224.68	C
27 300	181933	Governmental & Nonprofit Annual Update (2005-2006 Edition) [DVD/Manual]	\$209.00	C
27 300	351932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	731932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [Text]	\$172.43	C
		This course will equip you to apply the latest accounting and auditing requirements affecting governments and not-for-profits. The course will also address the latest in Single Audit and Yellow Book requirements. Yellow Book Hours: Text - 20; DVD/Manual and VHS/Manual - 24...		
27 300	182070	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [VHS/Manual]	\$203.78	C
27 300	182071	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [DVD/Manual]	\$188.10	C
27 300	352070	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	732091	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [Text]	\$151.53	C
		Covering all the latest auditing and accounting developments affecting nonprofit entities, this course will give you a complete understanding of changes in the nonprofit environment. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Marcia Buchanan, CPA, CGFM, Assistant Director, U.S. Government Accountability Office; Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; Allen L. Fetterman, CPA, retired partner of Loeb & Troper, New York; Mary Foelster, CPA, AICPA Director - Governmental Auditing and Accounting; Hugh Monaghan, Director, Non-Federal Audits, U.S. Department of Education; James S. Remis, CPA, partner, Federman, Lally & Remis LLC; and Joel Tanenbaum, CPA, AICPA Technical Manager -Accounting Standards. Yellow Book Hours: Text - 16; DVD/Manual and ...		
27 300	186479	Governmental Accounting and Auditing Update (2005-2006 Edition) [VHS/Manual]	\$203.78	C
27 300	186480	Governmental Accounting and Auditing Update (2005-2006 Edition) [DVD/Manual]	\$188.10	C
27 300	356479	Governmental Accounting and Auditing Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	736475	Governmental Accounting and Auditing Update (2005-2006 Edition) [Text]	\$151.53	C
		This timely, up-to-the-minute course is designed to provide you with a comprehensive understanding of new developments, so you can provide better services to both clients and the public. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews David R. Bean, CPA, director of research of the Governmental Accounting Standards Board in Norwalk, Connecticut; Marcia Buchanan, CPA CGFM, assistant director, U.S. Government Accountability Office; Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; Mary Foelster, CPA, AICPA Director - Governmental Accounting and Auditing; Charles Landes, CPA, AICPA Director, Audit and Attest Standards; and Hugh Monaghan, Director, Non-Federal Audits, U.S. Department of Education. Yellow Book Hours: Text - 14; DVD/Manual and VHS/Manual - ...		



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	186490	Section 199: Benefiting From the Production Activities Deduction [VHS/Manual]	\$193.33	C
27 300	186491	Section 199: Benefiting From the Production Activities Deduction [DVD/Manual]	\$177.65	C
27 300	356490	Section 199: Benefiting From the Production Activities Deduction [Additional Manual]	\$47.03	C
		The new Section 199 tax break for domestic producers in the American Jobs Creation Act of 2004 has been estimated to be worth \$76 billion over the next 10 years - a phased-in deduction of 3% in 2005 and 2006, 6% from 2007 through 2009, and 9% thereafter. It will have an impact on a wide range of businesses, including U.S. manufacturing, production, growth, or extraction of tangible personal property, software development, and music recording; U.S. production of movies, television, and video; U.S. production of electricity, natural gas, and water; U.S. construction or substantial renovation of real property, and U.S. performance of engineering and architectural services. Author/Moderator Jan L. Skelton, Principal, Deloitte Tax LLP will discuss how domestic producers can benefit from the new production activities deduction with other subject matter experts....		
27 300	186752	SEC Reporting [VHS/Manual]	\$256.03	C
27 300	186753	SEC Reporting [DVD/Manual]	\$240.35	C
27 300	356752	SEC Reporting [Additional Manual]	\$62.70	C
27 300	736772	SEC Reporting [Text]	\$203.78	C
		Confidently comply with the latest SEC reporting requirements with this comprehensive course. It clarifies new, difficult and important reporting and disclosure requirements while giving you examples and tips for ensuring compliance. Learn to apply Regulations S-X, S-K and other SEC guidance, prepare or review financial statements and their related disclosures, and more. This course benefits financial reporting managers of registrants or companies planning to go public as well as managers and partners in public practice with SEC registrants as clients. The video is moderated by: John Compton, CPA, CGFM, Partner, Cherry Bekaert & Holland LLP. Joining him are David Hinshaw, CPA, Accounting Standards Executive Committee, and Jeffrey Lenz, CPA, Partner BDO Seidman and member of the AICPA's SEC Regulations Committee....		
27 300	187089	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [VHS/Manual]	\$297.83	C
		AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [Additional Manual]	\$75.24	C
27 300	357089		\$245.58	C
27 300	736181	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [Text]	\$282.15	C
27 300	187189	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [DVD/Manual]		
		Whether you are in industry or public practice, this course keeps you current, informed, and shows you how to apply the most recent standards. Highlights include: SAS No. 99 on fraud and the financial statement audit SAS No. 101 on auditing fair value measurements and disclosures FIN 46 on variable interest entities revised SFAS No. 123 share-based payment The video moderator is: Mary S. Stone, Ph.D., CPA, Hugh Culverhouse Endowed Chair of Accountancy, The University of Alabama. Panel consists of: Suzanne Q. Bielstein, CPA, Director of Major Projects and Technical Activities of the Financial Accounting Standards Board John Forgarty, CPA, Chairman of the Auditing Standards Board and a Partner with Deloitte & Touche Thomas Ratcliffe, Ph.D., CPA, Dean of the Sorrell College of Business and Eminent Scholar in Accounting and Finance at Troy State University. View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up) ...		
27 300	187104	The Revised Yellow Book: Government Auditing Standards [DVD/Manual]	\$214.23	C
27 300	357104	The Revised Yellow Book: Government Auditing Standards [Additional Manual]	\$62.70	C
27 300	736114	The Revised Yellow Book: Government Auditing Standards [Text]	\$172.43	C
		In June 2003, the GAO issued a Revised Yellow Book. This represents the first omnibus revision to the Yellow Book since 1994! The new Yellow Book contains important changes and poses new challenges and responsibilities to auditors. This course discusses the new Yellow Book and what is most important. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Marcia B. Buchanan, CPA, CGFM, assistant director, U.S. General Accounting Office. Yellow Book Hours: Text - 20; VHS/Manual - 22...		



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	187113	GASB No. 34 Auditing: The Home of the Brave [DVD/Manual]	\$193.33	C
27 300	357113	GASB No. 34 Auditing: The Home of the Brave [Additional Manual]	\$62.70	C
27 300	731333	GASB No. 34 Auditing: The Home of the Brave [Text] GASB No. 34 has brought significant accounting and financial reporting changes to the state and local government arena. These changes have also affected the auditing process in areas such as materiality, testing of infrastructure, depreciation, and reporting. This course will explain how the AICPA's Accounting and Audit Guide affects the audit process and how you can best manage the change. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; and Mary Foelster, CPA, AICPA Senior Manager - Governmental Accounting and Auditing. Yellow Book Hours: Text - 16; VHS/Manual - 19...	\$151.53	C
27 300	187203	Applying A-133 to Nonprofit and Governmental Organizations [DVD/Manual]	\$214.23	C
27 300	357203	Applying A-133 to Nonprofit and Governmental Organizations [Additional Manual]	\$62.70	C
27 300	730206	Applying A-133 to Nonprofit and Governmental Organizations [Text] This course is a must for you if you are involved in single audits of governmental entities or nonprofit organizations. You will learn how to be more effective in planning and performing those audits in accordance with the requirements of Circular A-133 and the Single Audit Act Amendments. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews William C. Wagner, CPA, a sole practitioner in Delmont, Pennsylvania. Yellow Book Hours: Text - 20; VHS/Manual - 22 View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up) ...	\$172.43	C
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27 200	55298	<p>Engagement Letters for Litigation Services - Business Valuation and Fraud and Litigation Services Practice Aid 04-1</p> <p>This useful practice aid provides detailed guidance in easy-to-follow language to CPAs who provide litigation services as consultants, experts, or other roles. Practice Aid 04-1 contains many examples to help minimize misunderstandings and includes several sample engagement letters to illustrate communications for various engagements. The step-by-step guidance on the content of communications includes - Terms of service Limitations on liability Ownership, use of materials, and attorney work product Billing and retainers Termination of service Issues of independence and conflicts of interest Dispute resolution provisions Other practical guidance This practice aid supersedes Consulting Services Practice Aid 95-2, Communicating Understandings in Litigation Services: Engagement Letters...</p>	\$27.17	P
27 200	55299	<p>A CPA's Guide to Family Law Services Business Valuation and Fraud & Litigation Services Practice Aid 05-1</p> <p>Practice Aid 05-1 was designed as a resource to help practitioners provide services to clients and attorneys in the area of family law. The Practice Aid walks you through family law engagement processes and shows you what to expect each step of the way. In addition, you'll find information on: The Divorce Process Work flow of Divorce Litigation Engagements Engagement Process Planning the Engagement Support The appendices offer you additional information, guidance and helpful websites including: professional standards and literature related to divorce litigation engagements, retirement plans - divorce planning considerations, and State Bar Association Web addresses....</p>	\$54.34	P
27 200	55300	<p>Calculating Intellectual Property Infringement Damages – BVFLS Practice Aid 06-1</p> <p>This unique Practice Aid addresses:</p> <p>Compensatory damages and unjust enrichment claims arising from intellectual property infringement</p> <p>Lost profits calculations, including a discussion of market share analysis and estimation of sales and incremental costs considering Panduit</p> <p>The calculation of reasonable royalties considering the Georgia Pacific factors</p> <p>The potential impact of price erosion on the calculation of infringement damages</p> <p>Relevant case law and database resources on intellectual property and royalties</p>	\$73.15	P
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SIN	Model Number	Description	GSA Price	Disc. Code
27 200	56504	<p>The CPA's Handbook of Fraud and Commercial Crime Prevention</p> <p>This unique comprehensive handbook gives you details, tools, and guidance on many areas of fraud prevention and detection including: Managing the risk of fraud Promoting an ethical environment Risk financing and fidelity insurance Computer security and system recovery Internal fraud External fraud for personal gain Commercial crime Computer crime and computer criminals Dealing with a known or suspected fraud Fraud sector-by-sector This reference is a key tool for controllers responsible for preventing fraud as well as public practitioners who are auditing clients and are exposed to lawsuits if they fail to detect fraud. You will also find guidance on all of these hard-hitting subject areas of interest in one place, like: financial statement fraud fraud investigation corporate security procurement fraud identity theft sector-by-sector fraud prevention checklists In addition, you'll save time and avoid costly oversight with ready-to-use checklists ...</p>	\$188.10	P
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27 200	56509	<p>Understanding and Implementing Privacy Services: A CPA Resource</p> <p>One of today's business challenges is maintaining the privacy of a customer's personal information. With identity theft on the rise, and fears of financial or medical records being accessed inappropriately, the number of challenges related to the protection of personal information is steadily increasing. Understanding and Implementing Privacy Services: A CPA's Resource provides a base of knowledge on the subject matter of Privacy as well as demonstrates the application of the AICPA/CICA Privacy Framework. In addition, numerous exhibits, tools, and appendices appear throughout the publication as well as on an accompanying CD-ROM. Privacy is a risk management issue for all organizations, and many are looking to CPAs both within their organizations as well as externally for solutions. Businesses that implement privacy policies in accordance with the AICPA/CICA Privacy Framework will likely meet, if not exceed, most applicable privacy laws and regulations while reducing privacy risk....</p>	\$145.26	P
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SIN	Model Number	Description	GSA Price	Disc. Code
27 200	56520	<p>Understanding and Implementing Trust Services</p> <p>The AICPA and CICA jointly developed Understanding and Implementing Trust Services to assist CPAs in offering and delivering trust services. This comprehensive guide contains: Complete text of Trust Services Principles and Criteria Guidance on providing advisory services according to the principles and criteria Guidance on delivering attest engagements and over 40 sample reports Third-Party Service Provider (TPSP) information Engagement planning and management representation letters Trust Services licensing and cost explanation Branding information Marketing information and a complete brochure for clients Understanding and Implementing Trust Services is really the only tool you'll need to get your firm to begin offering Trust Services....</p>	\$145.26	P
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27 200	057200	Codification of Statements on Auditing Standards This book, created for auditors of non-public companies, is codified with all amendments and conforming changes as of January 1, 2005, giving you the most up-to-date guidance. All AICPA Statements on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and related interpretations are conveniently organized so that the information can be located quickly and easily. The pronouncements are indexed by subject, with amendments noted and superseded portions deleted. You'll find these updates - and more - in the 2005 edition: Auditing Interpretations No. 17 and No. 18 of SAS No. 58, Reports on Audited Financial Statements, titled "Clarification in the Audit Report of the Extent of Testing of Internal Control Over Financial Reporting in Accordance With Generally Accepted Auditing Standards" and "Reference to PCAOB Standards in an Audit Report on a Nonissuer" Auditing Interpretation No. 15 of SAS No. 62, titled "Auditor Reports on Regulatory Accounting or ...	\$87.78	P
27 200	057201	Codification of Statements on Standards for Accounting and Review Services This new 2005 edition, as of January 1, 2005, has been updated with the following Statements on Standards for Accounting and Review Services and related interpretations: SSARS No. 10, Performance of Review Engagements SSARS No. 11, Standards for Accounting and Review Services Accounting and Review Services Interpretation No. 26 of SSARS No. 1, Compilation and Review of Financial Statements, titled "Communicating Possible Fraud and Illegal Acts to Management and Others" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....	\$40.76	P
27 200	057202	Codification of Statements on Standards for Attestation Engagements All Statements, as of January 1, 2005, in effect have been arranged by subject and fully indexed in this useful reference. New to the 2005 edition: Attest Engagements Interpretation No. 6 of SSAE No. 10, Chapter 1, Attest Engagements, titled "Reporting on Attestation Engagements Performed in Accordance With Government Auditing Standards" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....	\$40.76	P
27 200	058516	Understanding Audits and the Auditor's Report: A Guide for Financial Statement Users This newly revised book describes and defines the audit process, the auditor and management's role in the audit, and financial statement preparation process. Gain an understanding of: Management's responsibility for the financial statements and the judgments involved in preparing the statements in accordance with GAAP The auditor's responsibility for expressing an opinion on management's financial statements and the assurance provided by the opinion The wording of a standard and nonstandard auditor's report... and much, much more!...	\$9.20	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	059546	Tax Practice Guides and Checklists Tax Practice Guide & Checklists offers users invaluable materials for preparing and review of all principal tax forms, letters of transmittal to clients, model engagement letters and other helpful guides. Also included in this edition are return preparation and review checklists for all of the principle tax forms. The CD-ROM edition includes documents in PDF and/or Word formats....	\$137.94	P
27 200	060170	Standards for Accounting and Review Services - SSARS No 11 SSARS No. 11 establishes a SSARS hierarchy. The statement, effective upon issuance, is beneficial to practitioners by making them aware of the appropriate literature and the various publications' standing in the SSARS hierarchy. In addition, it addresses a technical correction to SSARS No. 2, Reporting on Comparative Financial Statements (AICPA, Professional Standards, vol. 2, AR sec. 200)....	\$19.86	P
27 200	060442	The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles in the Independent Auditors Report - SAS 69 Make sure you say what you mean! An independent auditor's unqualified opinion usually includes the phrase, "present fairly in conformity with generally accepted accounting principles." Statement on Auditing Standards (SAS) No. 69 clearly explains the meaning of that phrase when the phrase appears in the independent auditor's report. This SAS discusses the sources of established accounting principles that are generally accepted in the United States, covering accounting bodies designated by the AICPA, expert accountants who deliberate on accounting issues in public forums, and others. Plus, it specifies application of the "present fairly" phrase to the financial statements of nongovernmental and also to state and local governmental entities. SAS No. 69 supersedes AU sec. 411, AICPA, Professional Standards....	\$15.68	P
27 200	060444	The Confirmation Process - SAS 67 Get what you need, when you need it. Confirmation is a process used to obtain evidence, from third parties, about financial statement assertions made by management. Statement on Auditing Standards No. 67 provides guidance about the confirmation process in audits performed in accordance with generally accepted auditing standards. This SAS: Defines the confirmation process Discusses the relationship of confirmation procedures to the auditor's assessment of audit risk Describes certain factors that affect the reliability of confirmation Provides guidance on performing alternative procedures when response to confirmation requests are not received Gives help on evaluating the results of confirmation procedures Specifically addresses the confirmation of accounts receivable Supersedes SAS No. 1 Codification of Auditing Standards and Procedures, AICPA, Professional Standards...	\$15.68	P
27 200	060445	Using the Work of a Specialist - SAS 73 Actuaries, appraisers, engineers, environmental consultants, geologist, attorneys and other specialists often serve as valuable resources for CPAs. Statement on Auditing Standards No. 73 provides guidance to the auditor who uses the work of a specialist in performing an audit in accordance with generally accepted auditing standards. This SAS discusses: Making the decision to use the work of a specialist Evaluating the qualifications and work of a specialist Assessing the relationship of the specialist to the client Using the findings of a specialist Determining the effect of the specialist's work on the auditor's report Referring to the specialist in the auditor's report SAS No. 73 supersedes Statement on Auditing Standards No. 11, AICPA, Professional Standards....	\$15.68	P
27 200	060446	Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Finance Assistance - SAS 74 Conduct your audits with confidence! Statement on Auditing Standards (SAS) No. 74 is designed for CPAs who audit a governmental entity under generally accepted auditing standards, and who test and report on compliance with laws and regulations under Governmental Auditing Standards (the Yellow Book) or in certain other circumstances involving governmental financial assistance. It provides guidance to the auditor to: Apply the provisions of Statement on Auditing Standards No. 54, relative to detecting financial misstatements resulting from illegal acts Perform a financial audit in accordance with Government Auditing Standards Perform a single or organization-wide audit or a program-specific audit in accordance with federal audit requirements Communicate with management if the auditor becomes aware that the entity is subject to an audit requirement not be encompassed in the terms of the auditor's agreement SAS No. 74 supersedes Statement on Auditing Standards ...	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060448	<p>Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement - SAS 75</p> <p>Companies who want to evaluate specifics in a financial statement often go to an independent auditor. Statement on Auditing Standards (SAS) No. 75 sets forth standards and provides guidance to accountants engaged by clients to issue a report of findings based on agreed-upon procedures performed on the specific subject matter of specified elements, accounts, or items of a financial statement. This SAS gives insight into: Applying generally accepted auditing standards Evaluating considerations for engagement Establishing a clear agreement with the client through an engagement letter Performing effective procedures Presenting the auditor's specific findings Preparing and maintaining working papers Reporting required elements Illustrative auditors' reports are included. This SAS supersedes Statement on Auditing Standards No. 35, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060449	<p>Amendments to Statement on Auditing Standards No 72 Letters for Underwriters and Certain Other Requesting Parties - SAS 76</p> <p>Please note: Statement on Auditing Standards (SAS) No. 76 offers reporting guidance on when certain parties identified in SAS No. 72 request a letter without providing a representation letter. This SAS gives revised direction to accountants for performing and reporting on the results of engagements to issue comfort letters for underwriters and certain other requesting parties who meet certain requirements in connection with financial statements and statement schedules. And it specifies what to state to companies that request a comfort letter but do not provide a representation letter. A sample letter to a requesting party that has not provided a representation letter is included....</p>	\$15.68	P
27 200	060548	<p>Illegal Acts By Clients - SAS 54</p> <p>Failure to file tax returns, unexplained payments to government officials, and unusually large payments in cash are just some of the warning signs of the possibility of illegal acts. What should auditors do when they uncover these illegal acts on a client's financial statement? Statement on Auditing Standards (SAS) No. 54 prescribes the consideration an independent auditor should give to the possibility of illegal acts by a client in an audit of financial statements. This SAS provides guidance on the auditor's responsibility with respect to detecting of, considering the financial statement effects of, and reporting of illegal acts. It reveals eight major signs of possible illegal acts and examines effective audit procedures in response to these illegal acts. SAS No. 54 supersedes Statement on Auditing Standards No. 17, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060552	<p>Consideration of the Internal Control Structure in a Financial Statement Audit:-- SAS 55</p> <p>Before you perform your next audit, read this! Statement on Auditing Standards No. 55 provides guidance on the independent auditor's consideration of an entity's internal control structure in an audit of financial statements in accordance with generally accepted auditing standards. This SAS describes the elements of an internal control structure (the control environment, the accounting system, and control procedures) and explains how an auditor should consider the internal control structure in planning and performing an audit. Here is vital information to help the auditor: Identify types of potential misstatements Consider factors that affect the risk of material misstatement Design substantive tests Document the understanding of the entity's internal control structure elements Document the basis for the auditor's conclusions about the assessed level of control risk SAS No. 55 supersedes Statement on Auditing Standards No. 1, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060567	<p>Analytical Procedures -- SAS 56</p> <p>Is there a serious financial misstatement lurking in your next audit engagement - a misstatement that could be uncovered by analytical procedures? Analytical procedures, an important part of the audit process, consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Statement on Auditing Standards No. 56 provides guidance on the use of analytical procedures and requires the use of analytical procedures in the planning and overall review stages of all audits. This SAS explains how analytical procedures are used: To assist the auditor in planning the nature, timing, and extent of other auditing procedures As a substantive test to obtain evidential matter about particular assertions related to account balances or classes of transactions As an overall review of the financial information in the final review stage of the audit To detect potential financial misstatements SAS No. 56 supersedes ...</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060586	<p>Reports on Audited Financial Statements -- SAS 58</p> <p>Apprise yourself of these big changes in auditing! Statement on Auditing Standards (SAS) No. 58 changes generally accepted auditing standards by: Prescribing a new form for the auditor's standard report that now differentiates management's responsibilities for the financial statements from the auditor's role Revising the second standard of reporting Changing the manner of reporting on a material uncertainty Expanding the guidance for addressing and evaluating uncertainties SAS No. 58 also revises guidance on reporting on comparative financial statements, guidance on reporting for accounting changes not in conformity with GAAP and more. This SAS includes numerous illustrative independent auditor's reports. SAS 58 supersedes SAS No. 2, Reports on Audited Financial Statements, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060603	<p>Communication of Internal Control Structure Related Matters Noted in an Audit -- SAS 60</p> <p>Get expert advice for auditors who want to report significant internal control structure deficiencies to the audit committee. Statement on Auditing Standards (SAS) No. 60 provides guidance in identifying and reporting conditions that relate to an entity's internal control structure observed during an audit of financial statements. These conditions could adversely affect an organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. SAS No. 60 also provides guidance on establishing, between the auditor and client, agreed-upon criteria for identifying and reporting additional matters beyond those required by this SAS. Numerous examples of possible reportable conditions are given....</p>	\$15.68	P
27 200	060650	<p>Omnibus Statement on Standards for Accounting and Review Services-- 2005 - SSARS No. 12</p> <p>This SSARS standard amends Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements, (AICPA, Professional Standards, vol. 2, AR sec. 100.05-.10, 100.25, 100.33, 100.38, 100.49-.58, 100.61-.62, and 100.80), and rescinds Interpretation No. 26, "Communicating Possible Fraud and Illegal Acts to Management and Others," of SSARS No. 1, Compilation and Review of Financial Statements, (AICPA, Professional Standards, vol. 2, AR sec. 9100.100-.103; and amendment to SSARS No. 2, Reporting on Comparative Financial Statements, AICPA, Professional Standards, vol. 2, AR sec. 200.25-.27)...</p>	\$19.86	P
27 200	060651	<p>Compilation of Specified Elements, Accounts, or Items of a Financial Statement - SSARS No. 13</p> <p>This SSARS rescinds Interpretation No. 8, "Reports on Specified Elements, Accounts, or Items of a Financial Statement," of SSARS No. 1, Compilation and Review of Financial Statements (AICPA, Professional Standards, vol. 2, AR sec. 9100.27-.28) SSARS currently provide guidance concerning the standards and procedures applicable when an accountant submits unaudited financial statements to his or her client or third parties. By definition, presentations of specified elements, accounts, or items of a financial statement are not financial statements. This Statement expands SSARS to apply when an accountant is engaged to compile or issues a compilation report on one or more specified elements, accounts, or items of a financial statement. ...</p>	\$19.86	P
27 200	060652	<p>Compilation of Pro Forma Financial Information - SSARS No. 14</p> <p>A compilation of pro forma financial information is limited to presenting financial information that is the representation of management (owners) without undertaking to express any assurance on that information. The objective of pro forma financial information is to show what the significant effects on historical financial information might have been had a consummated or proposed transaction (or event) occurred at an earlier date. Pro forma financial information is commonly used to show the effects of transactions such as the following: Business combination Change in capitalization Disposition of a significant portion of the business Change in the form of business organization or status as an autonomous entity Proposed sale of securities and the application of the proceeds Nothing in this Statement is intended to preclude an accountant from preparing or assisting in the preparation of pro forma financial information and submitting such pro forma financial information to the ...</p>	\$19.86	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060661	<p>Amendment to Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements -- SSARS 8</p> <p>Sometimes CPAs are asked to compile financial statement information meant just for the eyes of a client's management. Statement on Standards for Accounting and Auditing Services No. 8 provides communication and performance requirements for unaudited financial statements submitted to a client that are not expected to be used by a third party. It gives CPAs specific guidance on: When a written engagement agreement is required between CPA and client What knowledge is required for conducting compilation engagements How to report on financial statements that omit substantially all disclosures How to make a report when the accountant is not independent When to withdraw from the engagement This amendment includes an illustrative engagement letter written by a CPA who is handling a compilation of financial statements not intended for third party use....</p>	\$14.63	P
27 200	060662	<p>Omnibus Statement on Standards for Accounting and Review Services - 2002 - SSARS No. 9</p> <p>This statement amends Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements, AICPA, Professional Standards, vol.2, AR sec. 100, and Statement on Standards for Accounting and Review Services No. 4, Communications Between Predecessor and Successor Accountants, AICPA, Professional Standards, vol. 2, AR sec. 400....</p>	\$14.63	P
27 200	060663	<p>Performance of Review Engagements - SSARS No 10</p> <p>SSARS No. 10 amends SSARS No. 1 by: Expanding on previously provided guidance on analytical procedures, inquiries, and other review procedures Providing inquiries regarding fraud in a review engagement Requiring representations regarding fraud in the management representation letter Clarifying and providing guidance regarding documentation in a review engagement. The new standard is effective for reviews of financial statements for periods ending on or after Dec. 15, 2004....</p>	\$19.86	P
27 200	060664	<p>Omnibus Statement on Standards for Accounting and Review Services -- SSARS 7</p> <p>Statement on Standards for Accounting and Review Services (SSARS) No. 7 clarifies the applicability of SSARS No. 1, Compilation and Review of Financial Statements. It indicates that in certain circumstances, an accountant may perform a review of a public company under the provisions of Statements of Standards for Accounting and Review Services. It also addresses revisions or clarifications on: Merely typing or reproducing financial statements as an accommodation to a client The communication of client errors that are not material, and irregularities or illegal acts that are inconsequential Client representation letters The accountant's reporting responsibilities when it is decided there is uncertainty about a client's ability to continue as a going concern Situations where there is a change in engagement from audit to review or compilation Illustrative engagement letters for the review o financial statements are included....</p>	\$10.87	P
27 200	060665	<p>Amendments to Statements on Auditing Standards No. 22, Planning and Supervision, No. 59 - - SAS 77</p> <p>Look here for all the latest details. Statement on Auditing Standards (SAS) No. 77's amendments clarify which audits require a written audit program, revise the auditor's responsibility when their client's ability to continue as a going concern is in doubt, and preclude general distribution of audited financial statements in certain instances affected by a governmental regulatory agency....</p>	\$15.68	P
27 200	060667	<p>Compliance Attestation -- SSAE 3</p> <p>How do you know when to accept a compliance attestation engagement? SSAE No. 3 provides guidance for engagements related to management's written assertion about either (a) an entity's compliance with requirements of specified laws, regulations, rules, contracts, or grants or (b) the effectiveness of an entity's internal control structure over compliance with specified requirements. This Statement on Standards for Attestation Engagements gives expert instruction on: When a practitioner should and should not accept an engagement to perform a review How to establish agreed-up procedures for the engagement Which factors to consider when assessing attestation risk How to obtain sufficient evidence What to consider when forming an opinion on management's assertion When it is appropriate to modify the report Illustrations of an independent accountant's report are included....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060670	<p>Amendment to Statement on Auditing Standards No. 58, Reports on Audited Financial Statements - SAS 79</p> <p>See how Statement on Auditing Standards (SAS) No. 79 makes the auditor's job easier! SAS No. 79 amends SAS No. 58, Reports on Audited Financial Statements, to eliminate the requirement that, when certain criteria are met, the auditor add an uncertainties explanatory paragraph to the auditor's report. It also clarifies and reorganizes the guidance of SAS No. 58 concerning emphasis paragraphs, uncertainties and disclaimers of opinions. Obtain SAS No. 79 and get all the details. An example of a successor auditor's report when the predecessor auditor's report is not presented is included in this SAS....</p>	\$15.68	P
27 200	060671	<p>Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55 - SAS 78</p> <p>The definition of internal control has changed. Internal control is a process designed to provide reasonable assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. SAS No. 78 revises the definition and description of internal control contained in SAS No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, to recognize the definition and description contained in the widely respected COSO publication, Internal Control-Integrated Framework. In so doing, it provides revised guidance on the independent auditor's consideration of an entity's internal control in an audit of financial statements in accordance with generally accepted auditing standards....</p>	\$15.68	P
27 200	060672	<p>Auditing Investments - SAS 81</p> <p>Now, more than ever, auditing an entity's investments correctly and completely is important. Statement on Auditing Standards No. 81 provides guidance to auditors in auditing investments in securities, i.e., debt securities and equity securities, and investments accounted for under Accounting Principles Board Opinion No. 18, The Equity Method of Accounting for Investments in Common Stock. It gives instruction concerning substantive auditing procedures to be performed in gathering evidential matter related to assertions about investments. Significant FASB Statements, investments accounted for using the equity method, valuation and presentation and more are discussed. This SAS supersedes SAS No. 1, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060673	<p>Amendment to Statement on Auditing Standards No. 31, Evidential Matter - SAS 80</p> <p>Most of the independent auditor's work in forming their opinion on financial statements consists of obtaining and evaluating evidential matter concerning the assertions in financial statements. The measure of the validity of such evidence for audit purposes lies in the judgment of the auditor. Statement on Auditing Standards No. 80 updates the material in SAS No. 31 to reflect the trend towards electronically transmitted, processed, maintained or accessed evidence and to address this trend's impact on the auditor's ability to assess detection risk....</p>	\$15.68	P
27 200	060678	<p>Establishing an Understanding With the Client - SAS 83</p> <p>Establishing an understanding with a prospective client can make the difference between whether an auditor accepts or declines an audit engagement. Statement on Auditing Standards (SAS) No. 83 amends SAS No. 1, Codification of Auditing Standards and Procedures, to incorporate guidance about auditors establishing a mutual understanding with clients regarding the services to be performed. SAS No. 83 discusses: The elements to be included in the understanding How to use the understanding to reduce the risk of misinterpretation regarding the needs of clients and auditors How and where the mutual understanding should be documented When not to accept an audit engagement ...</p>	\$15.68	P
27 200	060683	<p>Communications Between Predecessor and Successor Auditors - SAS No. 84</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
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Statement on Auditing Standards (SAS) No. 84 provides guidance on communications between predecessor and successor auditors when a change of auditors is in process or has taken place. It will prove valuable whenever an independent auditor is considering accepting an engagement to audit or reaudit financial statements and after that auditor has been appointed to perform such an engagement. You'll get expert insight into: When an auditor should and should not accept an engagement Which types of inquiries assist successors in deciding whether to accept an engagement How to handle the smooth transition of working papers What to do when the successor finds possible misstatements in financial statements reported on by a predecessor An illustrative client consent and acknowledgement letter, and an illustrative successor auditor acknowledgement letter are included. SAS 84 supersedes SAS No. 7, AICPA, Professional Standards....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060687	<p>Management Representations - SAS No. 85</p> <p>Statement on Auditing Standards (SAS) No. 85 discusses the requirement that independent auditors obtain written representations from management as part of an audit of financial statements performed in accordance with generally accepted auditing standards. This SAS also provides guidance concerning the representations to be obtained. SAS 85 shows how auditors obtain written representations from management to complement other auditing procedures. It examines how these representations from management relate to financial statements, completeness of information, recognition, measurement and disclosure, and subsequent events. Illustrative management representation letters and an illustrative updating management representation letter are included. SAS 85 supersedes SAS No. 19 and Auditing Interpretations No. 2 and amends SAS No. 58....</p>	\$15.68	P
27 200	060688	<p>Amendment to Statement on Auditing Standards No. 72, Letters for Underwriters and Certain Other Requesting Parties - SAS No. 86</p> <p>Statement on Auditing Standards (SAS) No. 86 reflects the changes for issuance of Statement on Standards for Attestation Engagements No. 8, Management's Discussion and Analysis. It renumbers footnotes, explains when accountants should and should not refrain from commenting on matters in a comfort letter, and includes a new example of a comfort letter that includes reference to examination of annual MD&A and review of interim MD&A. SAS No. 86 amends SAS No. 72, AICPA, Professional Standards....</p>	\$15.68	P
27 200	060689	<p>Restricting the Use of an Auditor's Report - SAS No. 87</p> <p>When should an auditor use a restricted use report? Statement on Auditing Standards (SAS) No. 87 provides guidance to auditors on restricting the use of reports issued pursuant to Statements on Auditing Standards. This SAS: Defines the terms general use and restricted use Describes the circumstances in which the use of auditors' reports should be restricted Specifies the language to be used in auditors' reports that are restricted as to use Included is a list of illustrative reports that will require conforming changes as a result of the issuance of SAS No. 87....</p>	\$15.68	P
27 200	060690	<p>Service Organizations and Reporting on Consistency - SAS No. 88</p> <p>This amendment clarifies the applicability of Statement on Auditing Standards (SAS) No. 70, Reports on the Processing of Transactions by Service Organizations. It states that SAS No. 70 is applicable to the audit of the financial statements of an entity that obtains, from another organization, services that are part of the entity's information system. SAS No. 88: Provides guidance to help auditors determine whether services are part of their client's information system Revises and clarifies the factors a user auditor should consider in determining the significance of a service organization's controls to a user organization's controls Clarifies the instruction on determining whether information about a service organization's controls is necessary to plan the audit SAS No. 80 amends Statement on Auditing Standards No. 70, Reports on the Processing of Transactions by Service Organizations and Statement on Auditing Standards No. 1, Codification of Auditing Standards ...</p>	\$15.68	P
27 200	060691	<p>Audit Adjustments - SAS No. 89</p> <p>Communicating concerns about financial misstatements can be crucial. Statement on Auditing Standards (SAS) No. 89 gives revised guidance on the documenting and handling of material misstatements and audit adjustments. It discusses: An important reference to material misstatements that should be addressed in an engagement letter A significant acknowledgement by management that must be included in a representation letter A requirement for auditors who must inform the audit committee about uncorrected misstatements SAS No. 89 represents amendments to SAS No. 1, Codification of Auditing Standards and Procedures, as amended by SAS No. 83, Establishing an Understanding With the Client; SAS No. 85, Management Representations; and SAS No. 61, Communication With Audit Committees....</p>	\$15.68	P
27 200	060692	<p>Audit Committee Communications - SAS No. 90</p> <p>Statement on Auditing Standards (SAS) No. 90 requires an auditor of Securities and Exchange Commission clients to discuss with audit committees the auditor's judgments about the quality, not just the acceptability, of the company's accounting principles and underlying estimates in its financial statements. SAS No. 90 fills you in on the details. This SAS amends SAS No. 61, Communication With Audit Committees, AICPA Professional Standards, and SAS No. 71, Interim Financial Information....</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060693	Federal GAAP Hierarchy - SAS No. 91 Knowing which accounting and auditing guidance to apply is the first important step to conducting a successful engagement. Statement on Auditing Standards (SAS) No. 91 establishes a hierarchy of accounting principles for federal governmental entities. This SAS discusses and ranks Federal Accounting Standards Advisory Board (FASAB) Statements and Interpretations, AICPA and FASAB pronouncements, FASAB Technical Bulletins, AICPA Industry Audit and Accounting Guides and Statements of Position, AICPA AcSEC Practice Bulletins, FASAB Technical Releases, FASAB guides and more. SAS No. 91 amends SAS No. 69, The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles, AICPA Professional Standards....	\$15.68	P
27 200	060695	Omnibus Statement on Auditing Standards - 2000 - SAS No. 93 Statement on Auditing Standards (SAS) No. 93 discusses the removal of the requirement for a written assertion as a condition of performance for agreed-upon procedures engagements. It also modifies the auditor's report to enable report readers to easily ascertain the country of origin of the accounting principles and auditing standards followed by the auditor. Plus, it addresses the predecessor/successor issue of auditors who are engaged to perform a first-year audit but do not complete the audit. Samples of an independent auditor's report on financial statements are included. This SAS represents a withdrawal of SAS No. 75, Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement. It also amends SAS No. 58, Reports on Audit Financial Statements and SAS No. 84, Communications Between Predecessor and Successor Auditors....	\$15.68	P
27 200	060696	The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit - SAS No. 94 Amends Statement on Audit Standards No. 55, Consideration of Internal Control in a Financial Statement Audit, AICPA, Professional Standards, vol. 1, AU sec. 319. Because Information Technology (IT) provides potential risks as well as potential benefits of effectiveness and efficiency for a client's internal control, auditors need to consider how an entity's use of IT may affect controls relevant to the audit. Controls relevant to the audit are those that are likely to prevent or detect material misstatements in financial statement assertions. This AICPA Statement of Auditing Standards gives guidance on the independent auditor's consideration of an entity's internal control in an audit of financial statements in accordance with generally accepted auditing standards. It defines internal control, describes the objectives and components of internal control and explains how an auditor should consider internal control in planning and performing an audit when IT issues are involved. The ...	\$15.68	P
27 200	060697	Generally Accepted Auditing Standards - SAS No. 95 Here is the latest literature for independent auditors who must plan, conduct and report the results of an audit in accordance with generally accepted auditing standards. These auditing standards provide a measure of audit quality and the objectives to be achieved in an audit. This essential publication includes newly revised general, field work, and reporting standards that must be met for financial statement audits for periods beginning on or after December 15, 2001. It also discusses how auditors can support their audits by referring to recommendations on the applications of SASs found in interpretive publications and other auditing literature....	\$15.68	P
27 200	060698	Audit Documentation - SAS No. 96 Audit Documentation offers the auditor information on what the documentation should contain, the process for documentation, and how the standards of fieldwork have been observed - and much more. This Statement is effective for audits of financial statements for periods beginning on or after May 15, 2002. SAS No. 96 supersedes SAS No. 41, Working Papers, and amends SAS No. 47, Audit Risk and Materiality in Conducting an Audit, SAS No. 56, Analytical Procedures, SAS No. 59, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern....	\$15.68	P
27 200	060699	Amendment to Statement on Auditing Standards No. 50, Reports on the Application of Accounting Principles - SAS No. 97 This amendment revises SAS No. 50, Reports on the Application of Accounting Principles (AICPA Professional Standards AU sec. 625), to prohibit an accountant from providing a written report on the application of accounting principles not involving facts and circumstances of a specific entity. This SAS covers performance standards as well as reporting standards. The standard is effective for written reports issued or oral advice provided on or after June 30, 2002....	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060700	<p>Omnibus Statement on Auditing Standards -- 2002 -- SAS No. 98</p> <p>Periodically, the Auditing Standards Board (ASB) issues an Omnibus Statement in part because the significance of the issue, in addition the cost benefit considerations do not warrant the issuance of separate standards. SAS No. 98 amends the following: SAS No. 95, Generally Accepted Auditing Standards, AICPA, Professional Standards, vol. 1, AU sec. 150.05; SAS No. 25, The Relationship of Generally Accepted Auditing Standards to Quality Control Standards, AICPA, Professional Standards, vol. 1, AU sec. 161.02 and .03; SAS No. 47, Audit Risk and Materiality in Conducting an Audit, AICPA, Professional Standards, vol. 1, AU sec. 312.34-.41; SAS No. 70, Service Organizations, AICPA, Professional Standards, vol. 1, AU sec. 324, and rescinds Interpretation No. 6, "Responsibilities of Service Organizations and Service Auditors With Respect to Subsequent Events in a Service Auditor's Engagement," of SAS No. 70; SAS No. 58, Reports on Audited Financial Statements, AICPA, ...</p>	\$15.68	P
27 200	060701	<p>Consideration of Fraud in a Financial Statement Audit - SAS No. 99</p> <p>Supersedes Statement on Auditing Standards No. 82, Consideration of Fraud in a Financial Statement Audit, AICPA, Professional Standards, vol. 1, AU sec. 316; and amends SAS No. 1, Codification of Auditing Standards and Procedures, AICPA, Professional Standards, vol. 1, AU sec. 230, "Due Professional Care in the Performance of Work," and SAS No. 85, Management Representations, AICPA, Professional Standards, vol. 1, AU sec. 333. This Statement establishes standards and provides guidance to auditors in fulfilling that responsibility, as it relates to fraud, in an audit of financial statements conducted in accordance with generally accepted auditing standards (GAAS). Contents of this statement include: Description and characteristics of fraud. The importance of exercising professional skepticism. Discussion among engagement personnel regarding the risks of material misstatement due to fraud. Obtaining the information needed to identify risks of material misstatement due to fraud. ...</p>	\$15.68	P
27 200	060702	<p>Interim Financial Information -- SAS No. 100</p> <p>Supersedes Statement on Auditing Standards No. 71, Interim Financial Information, AICPA, Professional Standards, vol. 1, AU sec. 722. This Statement establishes standards and provides guidance on the nature, timing, and extent of the procedures to be performed by an independent accountant when conducting a review of interim financial information - defined as: financial information or statements covering a period less than a full year or for a 12-month period ending on a date other than the entity's fiscal year end. This Statement provides guidance on the application of the fieldwork and reporting standards to a review of interim financial information, to the extend those standards are relevant....</p>	\$15.68	P
27 200	060703	<p>Auditing Fair Value Measurements and Disclosures -- SAS No. 101</p> <p>The purpose of this Statement is to establish standards and provide guidance on auditing fair value measurements and disclosures contained in financial statements. In particular, this Statement addresses audit considerations relating to the measurement and disclosure of assets, liabilities, and specific components of equity presented or disclosed at fair value in financial statements. Fair value measurements of assets, liabilities, and components of equity may arise from both the initial recording of transactions and later changes in value. Changes in fair value measurements that occur over time may be treated in different ways under GAAP. For example, GAAP may require that some fair value changes be reflected in net income and that other fair value changes be reflected in other comprehensive income and equity. While this Statement provides guidance on auditing fair value measurements and disclosures, evidence obtained from other audit procedures also may provide evidence relevant to ...</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060704	<p>Risk Assessment Suite of Standards - SAS No. 104 - 111</p> <p>Compiled into one handy paperback book, the Suite of Standards includes:</p> <p>SAS No. 104, Amendment to Statement on Auditing Standards No. 1, Codification of Auditing Standards and Procedures ("Due Professional Care in the Performance of Work")</p> <p>SAS No. 105, Amendment to Statement on Auditing Standards No. 95, Generally Accepted Auditing Standards</p> <p>SAS No. 106, Audit Evidence</p> <p>SAS No. 107, Audit Risk and Materiality in Conducting an Audit</p> <p>SAS No. 108, Planning and Supervision</p> <p>SAS No. 109, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</p> <p>SAS No. 110, Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained</p> <p>SAS No. 111, Amendment to Statement on Auditing Standards No. 39, Audit Sampling</p>	\$40.76	P
27 200	060705	<p>Defining Professional Requirements in Statements on Auditing Standards - SAS No. 102</p> <p>This Statement on Auditing Standards (SAS) sets forth the meaning of certain terms used in SASs issued by the Auditing Standards Board in describing the professional requirements imposed on auditors. The provisions of this Statement are effective upon issuance. (Adds AU section 120, Defining Professional Requirements in Statements on Auditing Standards, AICPA, Professional Standards, vol. 1, and amends Statement on Auditing Standards No. 95, Generally Accepted Auditing Standards, AICPA, Professional Standards, vol. 1, AU sec. 150.)...</p>	\$19.86	P
27 200	060706	<p>Audit Documentation - SAS No. 103</p> <p>The purpose of this Statement on Auditing Standards (SAS) is to establish standards and provide guidance on audit documentation. The exercise of professional judgment is integral in applying the provisions of this Statement. The auditor must prepare audit documentation in connection with each engagement in sufficient detail to provide a clear understanding of the work performed (including the nature, timing, extent, and results of audit procedures performed), the audit evidence obtained and its source, and the conclusions reached. Supersedes Statement on Auditing Standards No. 96, Audit Documentation, AICPA, Professional Standards, vol. 1, AU sec. 339, and amends Statement on Auditing Standards No. 1, Codification of Auditing Standards and Procedures, AICPA, Professional Standards, vol. 1, AU sec. 530, "Dating of the Independent Auditor's Report."...</p>	\$19.86	P
27 200	060707	<p>Communicating Internal Control Related Matters Identified in an Audit – SAS No. 112</p> <p>(Supersedes Statement on Auditing Standards No. 60 , Communication of Internal Control Related Matters Noted in an Audit, as amended, AICPA , Professional Standards.)</p>	\$19.86	P
27 200	061061	<p>SAS 70 Reports and Employee Benefit Plans</p> <p>This publication provides you with guidance on the use of SAS 70 reports in your employee benefit plan audits and specifically addresses issues relating to:</p> <p>The circumstances under which a SAS 70 report should be obtained</p> <p>How SAS 70 reports should be considered in a limited-scope audit</p> <p>The implications of sub-service arrangements</p> <p>Reading and understanding how a SAS 70 report affects your audit</p>	\$67.93	P
27 200	061065	<p>Guidelines for Voluntary Tax Practice Review</p> <p>Provides tax practitioners with guidelines, checklists, sample documents and instructions needed to perform a review (either a self-assessed or firm-on-firm review) of their tax practice methods. The publication offers tax practitioners a flexible management tool for use in creating or assessing their quality control systems. The materials deal with measuring quality control performance, reviewing administrative aspects of a tax practice and reviewing technical aspects of a tax practice....</p>	\$66.04	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	061071	<p>Tax Research Techniques, Seventh Edition</p> <p>Tax Research Techniques is designed to aid tax advisers and researchers in the development of their research skills. The book employs a systematic approach to tax problems based on essential research procedures. It provides specific examples of how to use the book's research techniques effectively in both tax compliance and tax planning engagements. In addition, a case study illustrates the various working papers that go into a client file. It also will sharpen your knowledge on these 5 key tax procedures: How to Get the Facts How to Ask Expert Questions How to Search for the Right Authority How to Resolve the Question How to Communicate Your Conclusions...</p>	\$57.48	P
27 200	061072	<p>U.S. Tax Aspects of Doing Business Abroad, Sixth Edition</p> <p>U.S. Tax Aspects of Doing Business Abroad gives you practical information you need to understand the intricate federal income tax laws for foreign business and investment. Easy to read and organized for quick reference, this guide clarifies applicable tax laws, alerts you to problem areas, and provides tax planning suggestions. The new sixth edition has been updated to include coverage of the American Jobs Creation Act of 2004 (AJCA). The AJCA makes some important changes, especially for manufacturers and those with foreign income, including: Provisions to reform and simplify current U.S. international tax rules Improvements to the foreign-tax-credit rules A one-year incentive for U.S. corporations to reinvest the earnings of their foreign corporations back into the United States. Repealing the U.S.' current extraterritorial income (ETI) tax regime and replaces it with a new tax deduction for domestic manufacturing. This edition is divided into five parts: Part 1 contains ...</p>	\$78.38	P
27 200	064105	<p>Digest of State Accountancy Laws and State Board Regulations - 2005</p> <p>The book's individual state summary pages are organized alphabetically by state, with the licensing requirements condensed in the following categories: General Qualifications Education Experience and Exam Requirements CPE Requirements Peer Review Substantial Equivalency Reciprocity Foreign Accountants and Fees This edition of the Digest also includes direct contact information for individual state boards of accountancies....</p>	\$38.67	P
27 200	065013	<p>Statements on Standards for Tax Services (SSTS) Nos. 1-8</p> <p>Your success as a CPA depends, in large part, on your reputation for honesty, integrity and professionalism. Statements on Standards for Tax Services (SSTS) Nos. 1-8 reflect the AICPA's standards of ethical tax practice and delineate AICPA members' responsibilities to taxpayers, the public, the government, and the profession. The SSTSs spell out the CPAs obligation regarding: Examining or verifying certain supporting data Using the taxpayer's estimates in the preparation of a tax return Recommending a tax return position that departs from the position determined in an administrative proceeding or in a court decision with respect to the taxpayer's prior return Becoming aware of an error in a taxpayer's previously filed tax return or of a taxpayer's failure to file a required tax return Providing advice to a taxpayer ...</p>	\$26.71	P
27 200	067019	<p>Monitoring a CPA Firm's Accounting and Auditing Practice -- SQCS No. 3</p> <p>How do you know when a firm's system of quality control needs review? Statement on Quality Control Standards (SQCS) No. 3 provides guidance on how a CPA firm implements the monitoring element of a quality control system in its accounting and auditing practice. It discusses the ongoing consideration and evaluation of the: Relevance and adequacy of the firm's policies and procedures Appropriateness of the firm's guidance materials and any practice aids Effectiveness of professional development activities Compliance with the firm's policies and procedures ...</p>	\$5.23	P
27 200	067022	<p>System of Quality Control for a CPA Firm's Accounting and Auditing Practice:-- SQCS No. 4</p> <p>Statement on Quality Control Standards (SQCS) No. 4 amends SQCS No. 2, System of Quality Control for a CPA Firm's Accounting and Auditing Practice, AICPA, Professional Standards. SQCS No. 4 verifies that policies and procedures for Engagement Performance (addressed in SQCS No. 2) encompass all phases of the design and execution of the engagement, including planning, performing, supervising, reviewing, documenting and communicating the results. Plus, it now addresses an important new requirement for CPA firms with SEC engagements....</p>	\$7.32	P
27 200	018021	<p>SEC Practice Section Reference Manual</p> <p>SEC Practice Section Reference Manual describes membership requirements, peer review standards, peer review policies and procedures, which include objectives, organization and operations of the Quality Control Inquiry Committee....</p>	\$57.48	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	018200	How to Prevent, Deter and Detect Fraud in Your Business Recent news events have many businesses wondering if their company is susceptible to fraud. PCPS: The AICPA Alliance for Small Firms has created a client brochure to help your clients and customers determine how well they are combating fraud, and understand: What is Fraud? What are some warning signs of Fraud? What are examples of Fraud? How can you prevent Fraud? How can your CPA firm help? The attractive client brochures are packaged in bundles of 50 (1 unit = 50 copies) with room for you to place your firm name and contact information....	\$15.68	P
27 200	018201	Planning Opportunities and Pitfalls in the New Tax Law This client brochure, developed by PCPS: The AICPA Alliance for Small Firms, was created for your clients and customers to get a better understanding of what has changed in the tax law. It can be used to foster discussion on how the tax law changes may affect your clients, and how to appropriately plan for these tax changes. The attractive client brochures are packaged in bundles of 50 (1 unit = 50 copies) with room for you to place your firm name and contact information....	\$15.68	P
27 200	090407	Management of an Accounting Practice Handbook When it comes to practice management, AICPA's MAP Handbook is the premier source for information and guidance on the best ways to: . Sell or merge your firm. Develop and expand your practice. Hire professional and administrative staff. Use technology in your practice. Compare your firm's statistics with other firms. Start or dissolve a firm. Reduce your firm's exposure to malpractice litigation AICPA updates the MAP Handbook annually to keep you informed of the latest issues and strategies in the world of practice management. The updates are sent to you automatically - if you are not completely satisfied, simply return with no further obligation. Each volume is packed with advice to boost your firm's productivity and profitability: Volume One - Developing an Accounting Practice: starting a practice, strategic and operational planning, marketing, expanding, purchase/merger of an accounting practice, forms of practice. Volume Two - Administration: financial, billing and collection, ...	\$144.21	P
27 200	090426	Creating a Virtual Office: Ten Case Studies FOR CPA FIRMS - Anita Dennis, Issued by the AICPA Management of an Accounting Practice Committee You and your colleagues can produce quality work and maintain profitability when the only connection with firm members and clients is over telephone lines. Discover the moneymaking possibilities of the virtual office through a series of real-world case studies. Part I covers "Traditional Firms in Unconventional Settings" with studies on breaking down barriers, the virtual office online, full disclosure, the multi-office virtual firm, and using the Internet for improved service delivery. Part II explores "Using the Virtual Office to Create a Niche Practice" with studies on a pension benefits boutique, how long-distance employees give a marketing edge, and litigation services. Part III looks at "Road Warriors - Insights from Remote Employees" introducing you to a partner in another state, and a far-flung consultant. Part IV offers "Practical Insights" and shows you what didn't work, what makes it work, and gives you a decision checklist....	\$24.04	P
27 200	090428	Firm Retreats: A Step-by-Step Guide for CPA Firms - Dale D. Freidig, CMC, CPA Break out of the daily grind! Firm Retreats explains how taking time off from the business environment to assess and chart the firm's direction or career goals will provide the catalyst for changes to ensure ongoing success. What's more, Firm Retreats can stimulate the discussion and delivery of a new services to your clients....	\$20.90	P
27 200	090415	How to Hire a Marketing Director and Make It Work Seeking a marketing director tailored to fit the needs of your firm? This book covers all the issues, from determining your firm's needs to evaluating a marketing director's performance. Get first-hand, step-by-step advice from members of the Association for Accounting Marketing on every issue pertinent to a successful marketing hire. Short on theory and rich in practical advice, this book is for managing partners and marketing partners. . How to avoid the common stumbling blocks . Determining whether your firm is ready for a marketing director . Developing an effective job description . How to evaluate performance: recruiting and qualifying candidates...	\$29.26	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	090416	<p>Turning Sales Over to the Pros - Colette Nassutti</p> <p>More and more CPA firms are using salespeople and telemarketing to reach new prospects and expand market share. If you want to know how CPA firms are integrating sales professionals into their business development, this book is for you. Assembled are fourteen in-depth case studies - each profiling a CPA firm's experience with sales staff, telemarketers, or both. Each firm shares inside details on: The results from sales and telemarketing efforts, How the results are measured, How to compensate sales staff and telemarketers, What to look for in a sales professional, How to recruit a sales professional. Also included are the results of a recent survey of CPA firms on how firms are using sales and telemarketing professionals. Written for anyone involved in marketing your firm, this guide is a testament to what does - and doesn't work. (1996) Paperbound</p>	\$29.26	P
27 200	090420	<p>CPAs That Sell: A Complete Guide to Promoting Your Professional Services</p> <p>How much business you can bring to your firm is directly linked to your professional future. In fact, while technical skills are an important element for every CPA, practice development and great client management skills are what will distinguish you from your peers. If you've been searching for a guide on how to identify prospects and turn them into clients, you'll want to read this book. Step-by-step, you'll discover how to break down barriers and develop a successful sales approach that works for you. This book explains how to: Get to decision makers and make appointments Find the hot buttons and "sell the sizzle" Overcome objections Adapt to your prospect's personality Effectively close the sale and acquire new business Build a true partnership with your clients ...</p>	\$37.62	P
27 200	090401	<p>Breaking The Paradigm: New Approaches to Pricing Accounting Services - August J. Aquila, Ph.D., MBA</p> <p>Updating your current pricing strategy can have a truly dramatic and positive effect on your practice; your relationships with clients will improve, your cash flow will increase, and you'll have more time to do what you really enjoy - help your clients become more successful. The author shows you how to maximize your firm's profits by changing the way you currently price your services. In Breaking the Paradigm you'll find effective strategies and new techniques that you can understand and put it into practice immediately. (1995) Paperbound</p>	\$29.26	P
27 200	012646	<p>Not-for-Profit Organizations AICPA Audit and Accounting Guide</p> <p>This audit and accounting guide, as of May 1, 2006, summarizes applicable practices and delivers "how-to" advice for handling almost every type of not-for-profit financial statement. This edition of the guide reflects all of the recently issued accounting and auditing standards that affect this industry. Updated guidance includes: FASB Statement Nos. 151 and 153, as well as EITF Issue No. 03-13 and 02-14. Auditing Interpretation Nos. 17, Clarification in the Audit Report of the Extent of Testing of Internal Control Over Financial Reporting in Accordance with Generally Accepted Auditing Standards, and 18, References to PCAOB Standards in an Audit Report on a Nonissuer, to SAS No. 58 Our recommended related resources Not-for-Profit Organizations - Audit Risk Alert Not-for-Profit Organizations: Checklist and Illustrative Financial Statement Auditing Nonprofits: Tips and Traps ...</p>	\$72.11	P
27 200	012655	<p>Entities With Oil and Gas Producing Activities AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the oil and gas industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems. This Audit and Accounting Guide is available now as a CD-ROM or Online subscription.</p>	\$51.21	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	012666	<p>State and Local Governments--Audit and Accounting Guide</p> <p>This audit and accounting guide, as of May 1, 2006, summarizes applicable practices and delivers "how-to" advice for handling almost every type of government financial statement. This edition contains a new illustrative auditor's report on OCBOA financial statements in connection with new revisions reflecting the effects of Auditing Interpretation Nos. 14, "Evaluating the Adequacy of Disclosure and Presentation in Financial Statements Prepared in Conformity With an Other Comprehensive Basis of Accounting," and 15, "Auditor Reports on Regulatory Accounting or Presentation When the Regulated Entity Distributes the Financial Statements to Parties Other Than the Regulatory Agency Either Voluntarily or Upon Specific Request," of SAS No. 62. In addition, you'll find relevant information on (1) the issuance or effective dates of GASB pronouncements through Statement No. 46, Net Assets Restricted by Enabling Legislation, and Technical Bulletin (TB) 2004-2, Recognition of Pension and Other Postemployment ...</p>	\$61.66	P
27 200	012675	<p>Property and Liability Insurance Companies AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to the insurance industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems. This Audit and Accounting Guide is available now as a CD-ROM or Online subscription.</p>	\$51.21	P
27 200	012686	<p>Audits of Agricultural Producers and Agricultural Cooperatives -- AICPA Audit and Accounting Guide</p> <p>This Audit and Accounting Guide as of May 1, 2006 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions and procedures unique to the agriculture industry - and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems....</p>	\$51.21	P
27 200	012705	<p>Brokers and Dealers in Securities - AICPA Audit and Accounting Guide</p> <p>Containing authoritative accounting and auditing literature with which financial managers and auditors must comply, the Brokers and Dealers in Securities audit and accounting guide has been revised to reflect guidance, recent PCAOB standards, and relevant new pronouncements issued by the FASB, the ASB and regulatory bodies. This Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement....</p>	\$61.66	P
27 200	012715	<p>Casinos AICPA Audit and Accounting Guide</p> <p>An extensive amount of new auditing guidance, tailored specifically for the casino industry, has been added to this new edition of the Guide. In addition, this guide has been updated - as of May 1, 2005 - to reflect the issuance of recent standards. 2004 edition is available now No. 012714...</p>	\$51.21	P
27 200	012726	<p>Prospective Financial Information AICPA Audit and Accounting Guide</p> <p>The Audit and Accounting Guide as of May 1, 2006 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to a particular industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems....</p>	\$51.21	P
27 200	012736	<p>Depository and Lending Institutions: Banks and Savings Institutions, Credit Unions, Finance Companies, and Mortgage Companies</p> <p>In the Guide, you'll find key accounting and auditing topics concerning investments, loans and credit losses, transfers of loans, mortgage banking activities, real estate and foreclosed assets, deposits, repurchase agreements, equity, trust services, insurance activities, and other areas. This authoritative and essential guide has been revised to address the financial statement auditing standards of the PCAOB. In addition, recent regulatory issuances from the FDIC, FRB, OTS, NCUA, and OCC have been considered, as well as the new accounting standards, interpretations, and EITF issues of the FASB....</p>	\$72.11	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	012746	Government Auditing Standards and Circular A-133 Audits - AICPA Audit and Accounting Guide This Guide has been updated to reflect all relevant new auditing standards and other guidance that has been issued over the past year. Moreover, key clarifications have been added to the guide to address practice issues that have arisen recently. Entities that are subject to Yellow Book requirements or OMB Circular A-133 requirements will find this guide essential to understanding and implementing the revisions to government auditing standards and Circular A-133....	\$61.66	P
27 200	012756	Personal Financial Statements AICPA Audit and Accounting Guide The Audit and Accounting Guide as of May 1, 2006 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement. It describes relevant matters, conditions, and procedures unique to personal financial statements, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems....	\$51.21	P
27 200	012776	Service Organizations: Applying SAS No. 70, as Amended: AICPA Audit Guide Service organizations provide services ranging from performing a specific task under the direction of a company to replacing entire business units or functions of that company. Many companies use service organizations to accomplish tasks that affect the company's financial statements. Because many of the service organizations' functions affect a company's financial statement, auditors auditing those financial statements may need information about those services, the related service organization's controls, and their effects on the company's financial statements. This Audit Guide is designed to provide guidance to auditors reporting on a service organization's controls. It also provides guidance to auditors of companies that use service organizations. This guide was revised on May 1, 2006 to reflect certain changes necessary because of the issuance of authoritative pronouncements, including SAS No. 95, Generally Accepted Auditing Standards; SAS No. 98, Omnibus Statement on Auditing Standards ...	\$61.66	P
27 200	090210	Practice Continuation Agreements: A Practice Survival Kit - John A. Eads, CPA CCH Incorporated Practical Guide to Tax Issues in Employment Law is a unique reference that rests squarely at the intersection of employment law and taxation. The financial and legal implications involved in labor and employment actions are often immense. Best decisions are made when the people structuring labor/employment strategies and settlements or managing other such issues understand both the labor statutes and the tax ramifications. This new Guide concisely and clearly explains the interrelationship between employment law and tax, so that all those involved in employment and labor law can understand the fundamental principles of income taxation in the context in which they work. At the same time, this Guide presents an excellent explanation of the legal implications of particular causes of action and discusses other employment law issues for the benefit of today's tax practitioner...	\$32.40	P
27 200	200021	The Tax Adviser	\$19.23	P
27 300	730024	Annual Update for Accountants and Auditors This course is designed to keep the CPA abreast of fast-paced changes. Included are all the recently issued pronouncements, exposure drafts and consensus reports in the accounting, auditing, compilation and review arenas....	\$151.53	C
27 300	730061	Sales and Use Tax: Guide to Doing It Right With increasing catalog sales and e-commerce, sales and use tax is an area filled with many unanswered questions and complexities of concern to accountants. Handling these situations incorrectly can result in lost sales, sales tax paid needlessly and possible penalties. Use this guidance to offer your clients the greatest counsel and protection in light of increased state audit activity caused by declining state revenues....	\$141.08	C
27 300	730158	The Fraud Trial After going through the meticulous process of conducting a fraud investigation, you must know what to do in the courtroom if your case makes it to trial. This self-study video/workbook course will take you through the phases of an actual fraud trial. With the video featuring the actual Court TV case of Assistant Police Chief Johnny McKenzie, you will learn how to present evidence to support your case, deliver effective testimony, interpret courtroom proceedings, understand direct and cross-examination techniques and build your case during the investigation stages....	\$177.70	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730161	<p>The Fraud Trial</p> <p>After going through the meticulous process of conducting a fraud investigation, you must know what to do in the courtroom if your case makes it to trial. This self-study video/workbook course will take you through the phases of an actual fraud trial. With the video featuring the actual Court TV case of Assistant Police Chief Johnny McKenzie, you will learn how to present evidence to support your case, deliver effective testimony, interpret courtroom proceedings, understand direct and cross-examination techniques and build your case during the investigation stages....</p>	\$177.70	C
27 300	730164	<p>Finding the Truth: Effective Techniques for Interview and Communication</p> <p>Every day, auditors, investigators, lawyers and other professionals are required to interview and elicit information from people as part of their jobs. This video/workbook self-study course will discuss the skills necessary to become a better communicator and a more effective interviewer. Watch a video with experts explaining how to give effective interviews and interview examples....</p>	\$177.70	C
27 300	730167	<p>Finding the Truth: Effective Techniques for Interview and Communication</p> <p>Every day, auditors, investigators, lawyers and other professionals are required to interview and elicit information from people as part of their jobs. This video/workbook self-study course will discuss the skills necessary to become a better communicator and a more effective interviewer. Watch a video with experts explaining how to give effective interviews and interview examples....</p>	\$177.70	C
27 300	730176	<p>FASB/APB Update and Review</p> <p>Designed for the accountant who needs a detailed introduction to new financial accounting standards and a refresher in other standards that apply to nonspecialized companies. The course is a comprehensive study of FASB Statements and Interpretations, Accounting Research Bulletins, and APB Opinions that apply to all companies....</p>	\$256.03	C
27 300	730191	<p>Advanced Auditing of HUD-Assisted Projects</p> <p>Written by well-known CPA, Max Hunt, this course offers insights into compliance pitfalls for HUD-assisted housing owners and managers and details how you can take advantage of new possibilities. Learn to recognize and apply the latest changes in the federally assisted housing industry and efficiently plan, perform and report a HUD-assisted engagement. The course includes coverage of the Consolidated Audit Guide for Audits of HUD Programs. You will also uncover the effects of OMB Circular A-133 on HUD-assisted nonprofit entities. Yellow Book Hours: 12...</p>	\$141.08	C
27 300	730217	<p>Attestation Services: How to Perform Successful Agreed-Upon Procedures and Other Attestation Engagements</p> <p>Nontraditional services (such as agreed-upon procedures) represent a growing revenue stream for CPA firms. A comprehensive revision to existing attestation and agreed-upon procedures standards changes the performance standard for these services. Learn how to add these services to your firm's practice. Get the thorough understanding of the new standards needed to effectively and efficiently perform these engagements. This course will show you: how attestation engagements fit into the overall offering of firm services; what to consider pre-engagement, including the most important definitions of attestation standards; what is meant by "suitability of criteria," a definition that is critical to effective performance; the nuts and bolts of performing a successful engagement; how to apply reporting requirements in real life; and where to find further guidance in the professional literature....</p>	\$141.08	C
27 300	730220	<p>Analytical Procedures for Nonprofit Organizations</p> <p>If an organization isn't efficient, it isn't going to succeed. With this course, you can learn how to measure a nonprofit organization's strength and efficiency as well as its effectiveness of mission accomplishment. YELLOW BOOK HOURS: 8...</p>	\$130.63	C
27 300	730245	<p>Identifying Fraudulent Financial Transactions</p> <p>Learn to identify the red flags of fraud in financial information and analyze a variety of fraud schemes. You'll develop a framework for detecting financial statement fraud and learn of fraud schemes in revenue, inventory, liabilities and assets. ...</p>	\$130.63	C
27 300	730254	<p>Computer Fraud and Information Security</p> <p>Acquire the tools you need to identify computer fraud. It trains CPAs to focus their analytical and substantive tests on the internal and external threats facing a company's computer systems. Learn to design fraud-prevention programs that build effective firewalls around mission-critical systems....</p>	\$141.08	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730263	Detecting Misappropriation Schemes Train to focus analytical and substantive tests on the flow of cash through the company, utilizing financial and nonfinancial information. You'll learn to identify critical signs of misappropriation of assets and analyze fraud schemes. Course highlights include a framework for detecting misappropriation schemes and fraud schemes in such areas as cash, inventory, fixed assets and payroll disbursements....	\$151.53	C
27 300	730274	Auditing for Internal Fraud This course provides an auditor with the tools to identify fraud schemes. It trains CPAs to focus their analytical and substantive tests on the fraud triangle when evaluating internal controls. It also illustrates the latest in fraud prevention and detection programs implemented by industry leaders. ...	\$141.08	C
27 300	730296	Audits of HUD-Assisted Projects Gain in-depth, hands-on information regarding HUD organization, programs, policies and procedures. Review the professional standards affecting specific federal programs. Yellow Book Hours: 16 ...	\$151.53	C
27 300	730343	Managing Nonprofit Organizations Like a Business The corporate world has used a well-defined set of financial management tools for years. Nonprofit organizations have been encouraged to adopt those tools in order to manage their operations like a business. Explore these tools and how to modify them for the unique characteristics of nonprofit operations and systems. Yellow Book Hours: 10 ...	\$130.63	C
27 300	730414	Cost Allocation in Nonprofits: Who Gets It Gain vital insights into issues relating to cost assignments and allocations for not-for-profit organizations. Learn not only the theory behind cost assignment and allocation techniques but also the application of those techniques. Yellow Book Hours: 12...	\$141.08	C
27 300	730444	Controllorship: Leading Edge of Corporate Performance To excel, the corporate controller has to understand the changing needs of senior management, investors, creditors and customers. Harness the information age. Negotiate transactions. Control product and workflow. Manage process and people, quality and service. Learn state-of-the-art techniques, both quantitative and nonquantitative....	\$151.53	C
27 300	730460	Tackling Change: Day-to-Day Survival Training for Accountants Manage your accounting organization to success today. Develop your firm into greatness with the creative power of your staff while maintaining the control systems that CPAs are duty-bound to deliver. Learn how changes in socio-cultural values have increased the expectations of today's workers. Apply the new leadership, structure and motivational framework necessary to bring the desire of individuals into alignment with the organization. Get a new view of the changing world of accounting management....	\$141.08	C
27 300	730483	AICPA's Guide to Financing the Growing Small Business: Sources, Strategies and Disclosures While the growing private company with at least \$10 million in revenue may not be ready to dive into the SEC pool, other securities or a revolving line of credit may be the best source for financing further growth. Take a comprehensive look at the wide range of available financing alternatives. Learn what lenders, investors and regulators expect to receive in the way of disclosure, documentation and information. This course will benefit members in industry responsible for financing operations as well as public practitioners consulting private business clients requiring additional financing....	\$161.98	C
27 300	730524	Advanced Cost of Capital Computations in a Complex World Learn alternative methods for the calculation of cost of capital. Prepare computations that will withstand an attorney's scrutiny and increase your own ability to critically review others' reports on the cost of capital. This course will benefit practitioners using financial techniques for valuation or other purposes....	\$151.53	C
27 300	730551	Analytical Procedures for Small Business Engagements Improving your skills in applying analytical procedures helps keep you on the cutting edge of the profession. With this course, you will gain practical guidance in the application of analytical procedures throughout the audit process, with special attention to small business audit engagements....	\$141.08	C
27 300	730562	FASB Review for Industry (2005-2006 Edition) Comprehensive coverage of recent FASB, AcSEC, IASB, and EITF pronouncements is provided in this course geared to the specific interests of the CPA in corporate management....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730604	Real Estate Accounting and Auditing This course provides an in-depth study of the unique requirements that apply at each stage of the real estate life cycle. It gives practical, how-to-do-it coverage of accounting considerations related to the development, ownership and operation of real estate assets. In addition, it covers financial statement considerations for real estate entities and provides guidance on audit planning and performance. ...	\$161.98	C
27 300	730638	Cash Management: Collect It Faster, Keep It Longer, Spend It Slower Juggling the different aspects of managing cash flow is no simple task. Today's cash manager must do more than maintain a steady flow of cash. Sophisticated cash management models are developed to forecast cash flows, optimize cash balances and compare investment options. Handling the competing needs of customers and creditors with those of management and shareholders is not easy. Get the advice and information you need to handle all these issues from this comprehensive course....	\$130.63	C
27 300	730649	Best Practices in Receivables and Payables: Managing Key Components of Working Capital (Formerly Best Practices in Receivables and Payables: Managing Key Components of Working Capital) This course takes an in-depth look at finance and accounting functions and systems. You'll learn to redesign transaction processing for receivables and payables; improve control management of short term assets and build cost analysis to support operating budgets....	\$151.53	C
27 300	730701	Business Law Essentials for Accountants You've read the Wall Street Journal. Another company lost a product liability case or settled an employment practices suit. How did the company get there? What didn't they do? What misperceptions led to a break in customer, supplier or employee relations? Using actual court cases, this course constructs a practical set of dos and don'ts to avoid costly litigation....	\$141.08	C
27 300	730744	Form 5500: Prepare It Fast File It Right The 1st Time Solve the complex reporting and disclosure requirements designed by ERISA to protect the rights of participants and beneficiaries of employee benefit plans in this practical program. Unlock the mysteries of Form 5500 today. Understand the rules for filing - when are they due, for what type of plan, which forms to complete and how to answer the questions. Avoid the penalties common when a Form 5500 is incorrectly filed....	\$151.53	C
27 300	730755	Payroll Taxes and 1099s: Everything You Need to Know This course provides practical pointers for managing the payroll tax and reporting function. You will learn to test for classification as an employee or independent contractor. Keep your employees satisfied with correct and timely withholding and W-2s. Learn to avoid the frequent penalties while decreasing load of payroll tax administration....	\$182.88	C
27 300	730809	Tools for Success in Financial Planning and Personal Risk Management This course addresses the personal financial planning process through the eyes of the current practitioner or those considering adding financial planning services to their practices. It addresses regulatory issues impacting CPA financial planners. The course takes the reader through the practitioner's steps in the personal financial planning process, identifying tasks associated with each phase. The course will also provide an in-depth analysis of methods and ways to address your clients' personal risk exposures ranging from premature death to lawsuits. It will enable the reader to quickly determine whether the client's insurance coverage is appropriate....	\$172.43	C
27 300	730829	Estate Planning: A Guide for the Financial Planner Boost your value to clients in this real-world course that helps any CPA practitioner integrate estate planning into the comprehensive financial planning process. Understand estate planning from the tax standpoint and from the human standpoint. Learn how estate planning combines law, tax management and turning the goals of a family into reality. This course is chock-full of practical examples and thought-provoking questions to help reinforce important estate planning concepts....	\$172.43	C
27 300	730832	Tax Management in the Personal Financial Plan Explore the taxation of investments including capital gains, discount bonds, tax-free exchanges, and passive investments. Study the tax issues associated with premiums, withdrawals and benefits from life insurance and annuities. Develop retirement planning strategies that include the tax aspects from contribution through distribution. In addition, focus on the ways to maximize deductions through medical expenses, charitable giving, business expenditures and more. ...	\$172.43	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730840	Retirement Planning that Works for Your Client This program presents practical tools for the financial planner to guide clients in what is so often their number one financial goal. Presented are retirement income needs, analysis skills and many approaches to tax advantage retirement savings for individuals. The course also provides in-depth coverage of retirement plans available to businesses....	\$172.43	C
27 300	730850	Investment Planning: The Risks and Rewards Learn how to manage risk through diversification and analyze and monitor performance. You will address investing using asset allocation principles rather than the hot stock du jour. This course will cover equity and debt, including government, corporate and municipal bonds. It will present derivatives, investment real estate, bank instruments and much more....	\$172.43	C
27 300	731073	Tax Consequences of the Purchase and Sale of a Business Knowing beforehand the tax consequences of buying or selling a business is crucial. This course provides details on tax changes in this area, including amortization of goodwill and other intangibles, the election for small business stock and the capitalization of acquisition costs. Here's how to correctly advise clients who want to buy or sell the assets or stock of a corporate business, the assets or interest of a partnership, or the assets or business of a sole proprietorship. You'll also cover installment buying and selling, NOLs and more....	\$130.63	C
27 300	731091	The Fast Close, Soft Close, Virtual Close: Now Days, Not Week: During this thought-provoking course, look at the opportunities that a soft or virtual close can bring to your organization. Develop the skills you will need to determine the resources used and the processes included in your current closing system. Then you will be able to begin to improve your closing process....	\$130.63	C
27 300	731121	Advanced Accounting and Auditing Problems for NPOs This advanced course uses case studies to address areas where nonprofit organizations have accounting and reporting alternatives. Focus on the acceptable solutions for the hot topics facing exempt organizations' management. Yellow Book Hours: 8 ...	\$130.63	C
27 300	731134	AICPA Federal Tax Update by Biebl and Ranweiler (2005-2006 Edition) You'll discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments including guidance regarding changes caused by the 2004 Tax Acts affecting individuals, including those regarding income, deductions and losses, tax calculations, individual credits, filing matters; business entities, including those regarding S corporations and their shareholders, C corporations, partnerships, estates, trusts and retirement plans and more....	\$151.53	C
27 300	731152	Difficult People: Keeping Your Cool Under Fire Complete this course and learn how to change the behavior of difficult people. Recognize the potential for building better client relations and increasing staff productivity. Order this course today to gain the practical skills you need to cope!...	\$130.63	C
27 300	731204	Dealerships: Accounting, Auditing and Tax This course provides practical, real-life answers to your dealership questions as you learn about the typical operations of dealerships. The practitioner will get a systematic approach for providing accounting, auditing, compilation and review, tax and management consulting services to dealership clients....	\$161.98	C
27 300	731244	Financial Statement Analysis: Basis for Management Advice All practicing CPAs will profit from this course, which presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant and timely financial decisions....	\$151.53	C
27 300	731263	Valuing Goodwill and Intangible Assets Most of today's companies draw considerable value from their "knowledge capital" and contrac rights. Whether reflected in relationships, proprietary technology, or business processes, these intangible assets make up a growing part of a business's value. This course will give you an understanding of intangible assets and appropriate valuation techniques, helping you not only value such intangible assets, but advise on how to actively manage them for the maximum benefit of the company....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731272	Lean Accounting and Management: Improving Profitability by Streamlining Operations Learn how to minimize waste and create wealth in your organization through a lean accounting and management approach that improves profitability by streamlining operations. Combine the management, accounting, control and performance measurement methods needed to support leaner operations that sustain a leaner organization over the long term. Develop an action plan for accomplishing the transition to this lean accounting and management approach within your organization. ...	\$151.53	C
27 300	731295	Super Tax Planning Strategies for Individual Clients' Retirement Accounts Help your clients plan effectively for retirement income and tax savings. Arrange penalty-free retirement withdrawals for early retirees, plan tax-smart splits of retirement accounts in divorce cases, as well as appropriate tax-free rollovers. Learn to determine your client's financial needs in retirement and calculate the annual retirement savings necessary to meet those needs far into the future. Develop super tax planning strategies that will save thousands of dollars. Polish your skills to advise each unique client - the older retiree, the divorcing client, the younger surviving spouse and the early retiree....	\$141.08	C
27 300	731306	E-Talk: Tips for Using High-Tech Communications Tools Focus on the difference between informal communication among family/friends and communication in the business environment. Learn the methods necessary to communicate effectively, efficiently and professionally. Explore each type of high-tech tool and which one is the best method for communicating a particular message in a specific situation. Understand how communicating internationally requires selecting a different set of high-tech tools....	\$120.18	C
27 300	731313	ESOPs: The Sleeping Beauty for Closely Held Businesses Tax incentives encouraging business owners to use ESOPs continue to expand. With an aging population, the future of ESOP installations will accelerate as business owners make decisions regarding transition strategies. The ESOP is a great opportunity for the business owner to create a successful business legacy on a tax-deferred basis....	\$130.63	C
27 300	731392	Process-Based Accounting: Revolutionizing Management Decision Making Current Financial Reporting focuses on past results when everyone really wants "forward-looking" accounting information. Process-Based Accounting: Revolutionizing Management Decision Making provides that financial information by focusing on cross-functional processes where problems are occurring and value is created, and where poor processes are preventing you from achieving your goals....	\$151.53	C
27 300	731444	Planning and Budgeting Predicting the Company's Future Give your company a competitive edge. Develop a better understanding of the problems encountered in preparing business plans and budgets. Learn useful techniques for generating broader organizational involvement in the budgeting process. Implement a system of checks and balances for evaluating budget results....	\$141.08	C
27 300	731462	ElderCare: The Medical and Psychosocial Issues of Aging Get an overview of the most common emotional, psychosocial and medical effects of aging. The emphasis is on understanding how aging affects the need for financial and social services. It provides a structured approach to coordinating care from government, private or managed-care programs. An in-depth case study gives you the opportunity to implement an assurance service engagement....	\$151.53	C
27 300	731482	Activity-Based Costing for Small Businesses This course teaches you the principles of a well-designed product/service cost system which can improve business decisions. You'll learn to develop and perform a product or service profitability analysis. Understand the use of profitability analysis in decision making. Solve strategic and tactical problems and more....	\$130.63	C
27 300	731493	Controller by the Hour for Your Small Business Clients: Know the Rules Understand when the SSARS standards apply and identify them when you are providing consulting services. Learn how computer technology fits into the picture and what your responsibilities are as a result....	\$130.63	C
27 300	731505	Advanced Update for Compilation and Review Engagements If you supervise compilation or review engagements for private companies, this course is an absolute must. It covers the 2005 small business environment, the standards applying to 2005 engagements (including Ethics Interpretation 101-3), and what peer reviewers and practitioners are saying. The problems that you, the reviewer, really focus on - reporting, disclosure, documentation and those troublesome special situations (such as changes in services, OCBOA, interim and personal financial statements) - are all addressed....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731513	An Exciting Insight Into the Healthcare Industry and Medical Practice Valuation Find out how to utilize a range of valuation approaches, methods, and techniques to value medical practices and related healthcare entities. Look at the rapidly changing healthcare regulatory and reimbursement environment and its effect on valuations. Learn the specific application of valuation methodologies, including market, income and cost approach-based methods for healthcare industry valuation engagements. An in-depth interactive case study enhances the learning process of all participants....	\$141.08	C
27 300	731533	Advanced Planning for LLC and Partnership Transactions Plan now to protect your LLC and partnership clients from potential tax traps. During this advanced, planning course, you will study the complex issues necessary to ensure that the LLC, partnership and its owners attain the maximum benefits. In case studies, you will see how routine transactions often trigger multiple provisions in Subchapter K....	\$161.98	C
27 300	731541	Charitable Trusts and Annuities: The Solution to Your Client's Financial Triangle Solve your wealthy client's estate-planning concerns while maximizing tax benefits and retaining an income stream for years. Cut through the complicated rules of charitable trusts related to estate planning and charitable contributions. Gain the necessary information to comply with all the statutory requirements while using plain language to help clients achieve their goals. This course describes in detail the charitable trust, split interest trust, pooled income funds and gift annuities. With these vehicles, you will unravel the secrets of successful estate planning with trusts. You will learn to help your clients meet their cash-flow needs while achieving estate and tax objectives. Solve your client's financial triangle today....	\$151.53	C
27 300	731572	AICPA's Complete Tax Update for Corporations and Pass Through Entities (2005-2006 Edition) Find out what you need to know about all of the latest federal tax law changes, court decisions, and IRS pronouncements related to partnerships, LLCs, and C and S Corporations including analysis of the 2004 Tax Acts. Identify ways to integrate the latest tax law changes into your planning and compliance engagements and provide more value-added services to your clients. Don't miss out on a single one of their practice-proven tips!...	\$151.53	C
27 300	731582	AICPA's Complete Tax Update for Individuals and Sole Proprietors (2005-2006 Edition) Learn what's new and changed in the federal individual income tax arena. This course brings you up-to-the-minute guidance on the latest tax legislation, court decisions, and IRS pronouncements including analysis of the 2004 Tax Acts. Gain practical insights and valuable tax-savings strategies from AICPA's seasoned tax pros who know what the new laws, rules and court decisions can mean for real-world taxpayers....	\$151.53	C
27 300	731628	Personal Financial Statements The primary emphasis of this course is on presentation and compilation standards. It includes a discussion of reviews and audits of personal financial statements. The course teaches you how to prepare personal financial statements in accordance with the AICPA's Personal Financial Statements Guide....	\$130.63	C
27 300	731642	Foundations in Governmental Accounting: In GASB We Trust Are you just starting to work in the governmental arena? Have you worked in the governmental arena for years but need a refresher to keep up with recent significant changes? If so, this is the course for you. This course features the fundamental tenets of governmental accounting and reporting in the post GASB No. 34 environment. Learn more than the buzz words, learn the underlying concepts and how they are applied. Yellow Book Hours: 16...	\$151.53	C
27 300	731653	High-Powered Tax Planning Strategies for Older and Wealthier Clients Turn your older, wealthier or self-employed tax clients into profitable financial planning clients. With fully coordinated planning techniques, you can increase your client's cash flow and protect his or her assets while reducing income and estate taxes. Focus on strategies that are only available to the self-employed. Look at the latest ideas in college funding. Help your older clients make the right decisions on retirement account planning and distribution. ...	\$151.53	C



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27 300	731662	<p>International Versus U.S. Accounting: What in the World is the Difference</p> <p>With all listed companies in the European Union required to prepare their consolidated financial statements using the International Accounting Standards Board (IASB) International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) by 2005 and with the FASB and the IASB adopting a joint project on convergence of FASB and IASB Accounting Standards, understanding how IFRS/IAS and U.S. GAAP converge is becoming more significant. You'll consider the major differences between IFRS/IAS and U.S. GAAP, as well as the similarities, and the impact on the financial and reporting process....</p>	\$141.08	C
27 300	731673	<p>LLC and Partnership Taxation: Beyond the Basics</p> <p>You will learn to recognize the provisions necessary in an LLC or partnership agreement to sustain special allocations of income or loss. Focus on a broad range of distribution issues ranging from "disguised" sales to like-kind exchanges and avoid distributions that may trigger gain to the unwary investor....</p>	\$151.53	C
27 300	731682	<p>Real World Business Ethics: How Would You React?</p> <p>This course provides you with case studies drawn from "real-life" litigation and administrative proceedings involving CPAs in public practice and industry that were resolved both in favor of and against accounting and auditing professionals. It helps you take a proactive, risk-avoidance stance by pointing out common pitfalls and presenting alternative courses of action. Gain a renewed sense of appreciation for the pitfalls faced by every financial professional and heightened sensitivity for the types of ethical dilemmas you could face in the future....</p>	\$151.53	C
27 300	731692	<p>Peer Review: Are You Ready?</p> <p>This course prepares you for a peer review and what can be done on a daily basis to create a strong quality-control environment for your firm. Learn the most common, significant deficiencies that peer reviews find time after time and what can be done to prevent them from occurring in your firm....</p>	\$141.08	C
27 300	731703	<p>Taxation of LLCs, LLPs, LPs and Other Partnerships</p> <p>This course walks participants through the LLC and partnership life cycle - from formation to sale or retirement of a partner's interest. Learn the conceptual framework underlying partnership and LLC taxation, with an emphasis on common issues that must be confronted by tax practitioners....</p>	\$151.53	C
27 300	731713	<p>Tax and Financial Planning for Your Growing, Middle Income Clients</p> <p>Transform your younger and middle-income tax clients into profitable financial planning clients with totally integrated tax and financial planning strategies. Help clients reeling from stock market downturns to plan ahead and build financial security. By delivering coordinated tax and financial planning advice, you can help clients reach their financial goals. Using engagement worksheets and checklists provided in the course material, tax practitioners can help clients save more, pay lower taxes, and reduce risk. You will learn to guide your client through planning for income and deductions, home ownership, savings, investments and retirement. Start your clients on the steps to financial security today....</p>	\$141.08	C
27 300	731722	<p>Tax Exempt Organizations: Useful Tips for Obtaining and Maintaining Your Exemption</p> <p>Designed for both "newcomers" and "seasoned professionals," this course outlines the application process, including the newly revised Form 1023, for selecting a tax exempt form that provides the benefits needed by an organization, planning for the application and safeguarding the exemption. Review in detail the requirements for obtaining exemptions for charitable and non-charitable exempt organizations....</p>	\$151.53	C
27 300	731762	<p>Extra Strength Governmental Accounting and Reporting</p> <p>Has working with GASB No. 34 left you inflamed, irritable and suffering from indigestion? You need advanced, fast acting, penetrating relief. You need Extra Strength GASB No. 34. This soothing, case study course takes on the toughest common GASB No. 34 problems and provides instant comfort through its secret ingredient: common sense application. Yellow Book Hours: 10...</p>	\$130.63	C
27 300	731771	<p>ElderCare/PrimePlus: The Legal Issues of Aging</p> <p>This course highlights the legal issues affecting our elderly citizens. It compares the legal structure necessary to ensure quality care from government, private, or managed-care programs. An in-depth case study gives you the opportunity to implement an assurance-service engagement....</p>	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731781	ElderCare/PrimePlus: Financial Issues of Aging This course makes practitioners aware of the financial needs of the elderly. It identifies the role of longterm care insurance in funding health care needs, the financial issues surrounding various health care options, and various vehicles for the protection of assets. An in-depth case study provides you with the opportunity to implement an assurance service engagement. ...	\$130.63	C
27 300	731790	Advanced Forensic Techniques for Accountants This course builds on the knowledge gained in the AICPA course Forensic Accounting: Fraudulent Reporting and Concealed Assets and focuses on the techniques used by accountants to conduct forensic accounting engagements....	\$151.53	C
27 300	731844	Cash Flow Statement: Preparation, Presentation, and Use Keep your knowledge of cash flow flowing with this course. Review cash flow statement preparation and presentation options, determine internal and external uses of the cash flow statement and improve cash flow analysis. Understand the requirements of SFAS No. 95 and related standards as well as make appropriate classifications of transactions and events....	\$151.53	C
27 300	731851	Internal Controls: Design and Documentation Since 2001 internal control has been on the front burner as perhaps never before. Now is the time to get up to speed on the COSO framework and the proven techniques available to design and document internal controls. This basic course explains what makes up an effective system and provides a toolkit of today's current techniques for creating useful documentation. This course will benefit controllers, managers and internal auditors in businesses as well as auditors and consultants to public and private companies who need a review....	\$151.53	C
27 300	731862	Audit Workpapers: Avoid the Documentation Trap When every new professional standard seems to impose new documentation requirements, how can you meet the requirements and still have time to provide excellent, and profitable, client service? This course equips you to avoid documentation traps by guiding you through each phase of the audit process - from client acceptance, planning and testing to final partner review - pointing out what is required, imparting the tips used by successful practitioners, and providing key forms you can adapt and immediately put to use in your practice. This course will benefit staff, managers and partners responsible for the planning, execution and/or review of a private company audit under AICPA standards....	\$130.63	C
27 300	731871	Qualified Retirement Plans: Designing, Managing and Updating Plans Be the impartial expert advising small business clients in selecting the retirement plan right for them by applying a structured, engagement-driven approach. Fill a crucial role as an impartial advisor. A leading expert provides practical help and a host of tools....	\$141.08	C
27 300	731881	Annual Public Company Update: SEC, PCAOB, and Other Developments The requirements for public companies, their management and their auditors are changing rapidly. As these changes continue to unfold over the next several years, how will you - the corporate financial reporting manager or independent auditor - keep up? Take this course to obtain an understanding of the latest non-accounting pronouncements, regulations and guidance issued by the SEC, PCAOB, AICPA, COSO and others as they apply to the filings and audits of this reporting cycle. And learn what these organizations are planning and saying about the future, so you can be out front on identifying the developments that affect your company or auditing firm. This course will benefit CPAs in industry involved in SEC accounting and reporting as well as independent auditors of SEC issuers....	\$161.98	C
27 300	731891	International Taxation: To and From the United States Whether you're doing - or just considering doing - business abroad, this course is a must! You'll gain an understanding of tax advantages and traps of global business operations. Intelligently zero in on the major issues for your clients or business concerning taxation of both entities doing business in the United States and companies doing business abroad. This course highlights initiation of inbound U.S. operations by foreign businesses and outbound foreign operations by U.S. businesses through a representative office, manufacturing branch, incorporation of a subsidiary or use of a joint venture, partnership or limited liability company. Become expert at completing U.S. tax reporting for outbound transactions and operations. Comply with U.S. Customs reporting and withholding tax reporting for inbound transactions and operations. Carefully examine U.S. international taxation rules, the latest planning techniques, and legislative changes....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731901	Qualified Benefit Plans Taxation and Administration for Small to Mid Sized Companies With this course, you'll get practical ideas about designing and funding packages for various job classifications. With fiduciary issues being a top concern in today's environment, you will learn how to contain fiduciary risk and develop procedures and best practices. This course will help you to direct pension operations and administration....	\$141.08	C
27 300	731911	Clever Cases on Current Complexities Confronting Governments & Not-For-Profit: If you want to take on some weighty issues facing governments and not-for-profits in a light hearted manner this is the course for you. This course makes lemonade out of lemons by taking on serious accounting, auditing and operating issues confronting governments and not-for-profits in a not so serious case study format. Yellow Book Hours: 10...	\$130.63	C
27 300	731940	Developing And Managing an ElderCare Practice Learn how to provide assurance to clients that their loved ones are receiving the care they need. This course shows how to develop a practice serving the elderly, one of the fastest-growing demographic segments today! Value Aid! Practice aid developed by AICPA/CICA ElderCare Task Force....	\$141.08	C
27 300	731951	Forensic Accounting: Fraudulent Reporting and Concealed Assets Forensic accounting is exploring uncharted territory by examining off-balance sheet transactions and non-financial performance measures. You are now called upon to detect fraudulent financial reporting and to redesign internal controls to prevent misappropriation of assets. Hidden asset investigations are required for business valuations and divorce proceedings while wrongful death and disability claims require earnings projections and potential health care costs. Super-charge your forensic accounting techniques with this very valuable course....	\$130.63	C
27 300	731960	New Finance and Management Accounting Discover new approaches to cost control and profitability analysis. Evaluate innovative business performance programs. Explore ways to measure the productivity gains from information technology. Examine performance measures that maximize company value. Find out which techniques produce results and which trends fit your organization or clients....	\$141.08	C
27 300	731971	AICPA's Annual Update for Controllers Let us bring you up-to-date on the latest trends in accounting, corporate finance, treasury management and business systems. Learn all about leading-edge topics in managerial accounting and finance. Ensure that you are taking advantage of all the latest financial management developments, trends, tools and techniques as you manage your company's controllership and treasury functions....	\$141.08	C
27 300	731981	The Controller Today Innovative Tips and Techniques for Small Business: Here's a financial management course with an emphasis on management. It provides a practical compendium of methods and techniques you can take back to the office and use immediately. With its emphasis on practice over theory, this course provides common sense, nuts-and-bolts solutions to management issues and problems related specifically to financial operations. ...	\$130.63	C
27 300	731991	Construction Contractors Advanced Issues Delve beyond the basics of many issues the construction industry brings to the accounting profession. Get hands-on advice on the accounting, audit and tax issues that make the construction industry a high risk client. Address difficult issues such as look back calculations, measuring progress of construction contracts, and overhead allocations. Enhance your skills today to reduce the risk of your next construction engagement....	\$151.53	C
27 300	732078	Tax, Health Care, and Asset Protection for Aging Clients Tax practitioners who have or expect to have senior clients will acquire guidance in leveraging basic tax and financial knowledge into a wide range of custom, value-added services. This course offers ideal training on ready-to-use analytical tools and expert instruction to meet the needs of this unique client base. Topics include an examination of various governmental programs for the elderly - including Medicare, Medicaid, Social Security - and how each fits into an overall plan to protect clients' assets against the high cost of a catastrophic illness. Strategies for transferring assets in order to protect them, as well as income, gift, estate and trust tax issues are also discussed....	\$130.63	C



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27 300	732087	Accounting for Stock Options and Other Stock-Based Compensation This AICPA course is a must for CPAs whose business clients or employers have, or are considering, option plans, including the revised SFAS No. 123. This course explains how to estimate the value of options based upon fair value at the grant date. This course also reviews recent SEC actions on equity related disclosures and insider trading considerations, status of FASB's deliberation decisions regarding SFAS No. 150 and developments in Congress and the SEC, including an overview of SEC's SAB 107....	\$161.98	C
27 300	732171	Workpaper Documentation Learn to identify the various types of engagement workpapers and their purpose, nature and use. Get a thorough review of the documentation required by the standards, illustrations of completed workpapers, as well as case studies and practice problems....	\$141.08	C
27 300	732250	Financial and Tax Planning for High-Income Clients Here's a one-stop shopping guide to use in financial planning and tax strategies for high net worth individuals. Develop strategies for newly acquired wealth, wealth transfer and asset protection. Apply the strategies to closely held businesses, professional practice owners and specialized industries. Integrate compensation, investment, retirement and estate planning....	\$130.63	C
27 300	732261	Dealing with the IRS Packed with practical insights and how-tos, this course gives you everything needed to choose or reject a tactic when dealing with the IRS. It shows you how to evaluate options and select the best method of presenting your client's position. Understand what triggers an audit, how to negotiate a settlement on appeal and how to qualify for advantageous collection arrangements....	\$130.63	C
27 300	732271	Private Foundations: Mastering the Unique Tax Aspects It is more attractive than ever to form a private foundation since donating appreciated assets has been made easier. Understand how to organize, operate and terminate a private foundation. Focus on both the tax-compliance issues resident in 990 PF filings and the tax-planning issues of investment returns. Maintain exempt status when distributing assets and income. Identify the latest tax options available exclusively to private foundations....	\$151.53	C
27 300	732307	Professional Ethics: The AICPA's Comprehensive Course This revised course explains the AICPA Code of Professional Conduct, which all members of the AICPA must follow. Also covered are the basic tenets of ethical and professional conduct, the principles of ethics, why the Code is necessary and how it is organized. Provided are the most up-to-date AICPA and SEC independence rules, including those adopted under the Sarbanes-Oxley Act, and ISB Standard No. 1....	\$103.46	C
27 300	732401	Practical Business Forecasting Applications Become one of top management's key strategic partners. Acquire up-to-date financial forecasting skills. Learn how to use Excel tools to create budgets and financial projections, determine operating and investing cash flows, evaluate long-term capital investment opportunities, and assess potential business acquisitions and dispositions....	\$141.08	C
27 300	732411	Profit Building Techniques for Small Businesses Learn how to assist your small business employer or client in making those everyday decisions that ensure the success of the company. Turn difficult decisions into routine decisions by using the appropriate analytic tools. Learn useful applications of cost-volume-profit analysis, target cost analysis, and relevant cost analysis....	\$130.63	C
27 300	732421	Revenue Recognition in Today's Business Climate To recognize or not to recognize. Revenue recognition issues are the subjects of headlines in our daily newspapers, primarily because major corporations have recognized revenues that did not actually exist. Just when we think we have all the bad news, another corporation is restating earnings for prior years. For a cash only business, revenue recognition is a simple process. A sale equals revenue. The more complex the business, the more specialized the industry, the more difficult the decision becomes for that business as to when to recognize earnings. Revenue recognition guidance exists throughout accounting literature, accounting and audit guides and audit risk alerts for specific industries and the SEC's SAB 104. Yet there is no one comprehensive source. In this course you have a complete handbook. You'll review the current literature, look at the implications of premature recognition, unique revenue recognition issues of specialized industries, and examine current FASB projects and ...	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732431	<p>Small Business Audits: Balancing Risk, Effectiveness and Efficiency in Today's World</p> <p>The auditor in today's world is constantly under scrutiny whether the client is large or small. However, small businesses bring a unique set of issues for the auditor trying to balance risk, effectiveness and efficiency. Recognize risks in the small business environment and how to effectively and efficiently deal with it from audit planning until the wrap up. You'll work through how to effectively plan, perform appropriate procedures and complete the small business audit. Improve your efficiency while satisfying auditing and quality control standards in a small business auditing environment....</p>	\$141.08	C
27 300	732441	<p>Audits of Banks and Other Financial Institutions</p> <p>This course presents a thorough, yet practical approach on performing auditing procedures on the accounts of commercial banks, savings institutions and credit unions. It takes you step-by-step through the key balance sheet and income statement accounts and helps you make that difficult transition from a commercial audit to a financial institutions audit. Planning work and reporting/other post-fieldwork procedures are generally beyond the scope of this course....</p>	\$161.98	C
27 300	732450	<p>Information Security: Critical Guidance for CPAs in Public Practice and Industry</p> <p>This course will inform participants about security for systems developed with new technology and what part the assessment of risk plays in developing controls to secure these systems. Obtain the guidance you will need to evaluate controls for an independent attestation-level engagement, as well as for providing advisory services for and within companies....</p>	\$151.53	C
27 300	732461	<p>Multistate Income Tax: Mastering the Complexities</p> <p>Knowing both the theoretical disputes and the "nuts and bolts" of compliance is essential to success in the state income tax arena. Through this course, develop a working knowledge of multistate tax compliance, industry-specific state laws, and related planning opportunities....</p>	\$130.63	C
27 300	732507	<p>AICPA's Tax Update for Controllers (2005-2006 Edition)</p> <p>Finally, a tax course designed to meet the unique needs of the Controller! Get just the latest information on tax developments which will impact your company. Controllers will find this tax update provides only valuable information for their business. Recent tax legislation, regulations, cases and rulings will be presented from the controller's perspective. In addition you will stay on top of those "hard-to-handle" issues facing the controller such as reasonable compensation for shareholders, payroll taxes and workers classification, depreciation, UNICAP rules and travel and entertainment....</p>	\$161.98	C
27 300	732512	<p>Internal Controls: Design and Evaluation Under COSO and AS No 2</p> <p>For public companies, PCAOB Auditing Standard No. 2 (AS No. 2) is pervasive in its effects on internal control engagements and even the financial audit itself. No CPA, whether in management, audit or information systems can afford to be unaware of AS No. 2's provisions. This course explains why the internal control system matters to management, auditors and to regulators; how the COSO framework and AS No. 2 reflect regulator's expectations for the design, documentation and evaluation of the system; and what are the key issues and questions during implementation. This course will benefit accounting executives, managers and internal auditors in public companies, as well as auditors and consultants to public companies....</p>	\$161.98	C
27 300	732530	<p>Managerial Accounting for Non-Accountants: Concepts, Tools and Techniques</p> <p>AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the first and third course may also be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Expand your understanding of the "business side" of ...</p>	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732540	<p>Financial Management for Non-Accountants: Making Informed Decisions</p> <p>AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the first and second course may also be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Complete your understanding of the "business side" ...</p>	\$93.01	C
27 300	732550	<p>Internal Control and IT: Reliable Reporting and Fraud Prevention</p> <p>Recent headlines describing massive frauds have focused attention on internal controls. Although most auditors are comfortable with documenting and performing walkthroughs of the accounting system's manual controls, few feel equally comfortable regarding the controls in an automated accounting information system. While this course will not turn you into an information systems auditor, it will provide an overview of the key auditing standards, conceptual frameworks, IT infrastructures and auditing issues you are likely to face on medium to small company engagements. This course will benefit auditors of non-public companies as well as internal and external auditors working on internal control engagements under AS No. 2....</p>	\$130.63	C
27 300	732561	<p>Religious Organizations: Key Accounting Tax and Financial Issues</p> <p>This course provides CPAs and their religious organization clients with comprehensive yet practical guidance on the unique tax, accounting, and other financial/operational issues of religious organizations. The course also addresses operating considerations relating to religious organizations, including internal controls, fraud and budgeting....</p>	\$161.98	C
27 300	732570	<p>Understanding Financial Statements for Non-Accountants</p> <p>AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the second and third course may be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Enhance your operational training and experience with a ...</p>	\$130.63	C
27 300	732580	<p>Corporate Mergers and Acquisitions</p> <p>Gain a competitive edge in the lucrative M&A arena with the information and insights offered in this course. Examine the tax options available in structuring a taxable or tax-free transaction. Fully utilize tax attributes such as NOLs and tax credits, and maximize value to exiting and remaining stakeholders....</p>	\$130.63	C
27 300	732609	<p>Working Papers Review</p> <p>This course shows what factors to consider and the steps to follow in reviewing working papers. It points out typical deficiencies and explains how to minimize your firm's potential liability by making certain that its reports are fully and accurately supported by working papers....</p>	\$130.63	C
27 300	732634	<p>Workpaper Techniques for Government and Nonprofit Organizations</p> <p>Learn to prepare workpapers needed to complete a government or nonprofit audit. Increase your performance with practical, timesaving techniques. Avoid common preparation problems by applying proven, effective strategies. Yellow Book Hours: 14...</p>	\$151.53	C
27 300	732711	GAAP Review Series - Part 1	\$88.83	C



SIN	Model Number	Description	GSA Price	Disc. Code
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This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Refresh your understanding of the financial reporting environment. Review the accounting treatment and disclosure requirements for financial assets, income statement presentation, interim reporting, cash flow statement, and other recent FASB and AICPA publications....



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732721	GAAP Review Series - Part 2 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Renew your understanding of accounting for leases, contingencies and other uncertainties requirements, accounting for debt, other liabilities and accounting for income taxes....	\$88.83	C
27 300	732731	GAAP Review Series - Part 3 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Provides the professional with a refresher on difficult areas such as accounting for research and development activities and for computer software, stock-based compensation, pension plans and related benefits, and postretirement and postemployment benefits....	\$88.83	C
27 300	732741	GAAP Review Series - Part 4 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Review your understanding of the accounting for financial assets and derivative instruments, international accounting, long-lived assets, impairment, interest capitalization, and nonmonetary exchanges, business combinations, intangible assets, consolidation, variable interest entities and segment disclosure....	\$88.83	C
27 300	732761	Accounting Update: A Review of Recent Activities This course keeps you current and shows you how to apply the most recent financial accounting and reporting standards. Highlights include FIN 46 on variable interest entities, fair value concepts and measurements, and the revised SFAS No. 123 share-based payment....	\$161.98	C
27 300	732771	Auditing Update: A Review of Recent Activities This course keeps you current and shows you how to apply the most recent standards for audits of public and nonpublic entities. Highlights include SAS No. 99 on fraud and the financial statement audit, SAS No. 101 on auditing fair value measurements and disclosures and projects on the horizon for audits of public entities and nonpublic entities....	\$151.53	C
27 300	732780	2004 Tax Acts: Making Them Work For You New 2004 tax legislation has presented practitioners and businesses with numerous opportunities for tax planning for both business entities and individuals. The recently enacted Working Families Tax Relief Act of 2004 and the American Jobs Creation Act of 2004 introduce a variety of tax savings features that can be utilized for the benefit of tax payers. This course will offer additional insights and practical tax planning opportunities with a focus on the small business tax issues that exist as a result of this important tax legislation....	\$130.63	C
27 300	732790	Accounting for Income Taxes: Applying SFAS No. 109 No other area in accounting is as far reaching, and requires knowledge of a vast number of topics in financial and tax accounting, as accounting for deferred taxes. This course addresses the application of this complex standard to many common differences between financial accounting and tax compliance. You will gain a sound knowledge of the theory of deferred taxes and how this theory can be applied to practical situations. Many practical examples are included to illustrate the theory and the information is presented so you will be able to apply this theory to any other situation that you may encounter....	\$141.08	C
27 300	732800	Governmental Accounting and Reporting: Putting It All Together Governments use funds - what else do I need to know? Unfortunately, quite a bit if you are going to audit or practice governmental accounting. This course goes deep into the accounting and reporting issues for state and local governments. Learn how to navigate the complexities of government accounting and reporting in the post GASB No. 34 environment. Yellow Book Hours: 12...	\$141.08	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732810	CPAs Four Rs of Communicating: Talking, Listening, Writing, and Presenting This course has been written specifically for CPAs who are managers or owners in industry or public practice - to address your unique communication challenges. The techniques are practical and relevant. The four key areas are: avoiding conflict and costly errors by actively listening, using the power of positive language, giving small group presentations, and writing clear and concise correspondence that conveys a professional image....	\$130.63	C
27 300	732820	Accounting Services, Compilations and Reviews: Solving the Documentation Riddle Updated for Ethics Interpretation 101-3 and the 2005 Compilation and Review Standards! Spend too much time on documentation and you lose your profit on the engagement. But, in this day of malpractice judgments from compilation engagements, spend too little time and you can lose your practice. Even if you use commercially sold work programs, you may not have found the answer. This course will help you solve the documentation riddle of how much is enough by walking through a firm's quality control system as well as each major phase of four popular private company engagements - accounting services, compilations, reviews and agreed-upon procedures. At each step you will see what is required and what is efficient. This course will benefit staff, managers and partners responsible for the planning, execution, and/or review of a private company's accounting services, compilation, review or agreed-upon procedures engagement....	\$130.63	C
27 300	732840	Profitable Attestation Services: Agreed-Upon and Attest Engagements Increasingly clients' needs aren't fitting in the traditional accounting/audit services mold. Agreed-upon procedures and attestation engagements provide a cost-effective and flexible means to meet these specialized client needs and positioning these services as value-added also increases your firm's profitability. This course equips you with the practical knowledge to properly provide these services. You will readily identify the appropriate level of service for your small business clients and the conditions needed to accept attestation engagements. This course will benefit practitioners responsible for audit and other attest engagements under AICPA Standards. Value Aids! Forms, checklists, practice aids....	\$130.63	C
27 300	732860	Purchase and Sale of Closely Held Businesses: Advanced Real World Tax Strategies Here's a topic with a lot of "sizzle!" There is typically no more financially important decision an owner makes than the purchase or sale of a business. Business transactions are marquee events in the history of most closely held businesses and, therefore, demand great attention to detail and process. Follow the real-life situations in this course so you can be your clients' trusted strategic advisor. Many skill sets are involved in this process and topics such as accounting, taxes, negotiations, business valuations, strategic thinking, finance, family businesses and group dynamics are covered in this course....	\$141.08	C
27 300	732870	Revised AICPA Peer Review Standards and Interpretations This course is designed for experienced peer reviewers who would like to gain knowledge about the revisions to AICPA Peer Review Program Standards for Performing and Reporting on Peer Reviews (Standards) and Interpretations which became effective January 1, 2005. This course highlights the changes that peer reviewers and firms will be facing during its next peer review....	\$99.28	C
27 300	732880	Understanding Business Valuation Based on the best-selling publication, Understanding Business Valuation: A Practical Guide to Valuing Small to Medium Sized Businesses, this course combines real world experience and all of the fundamental information in an easy-to-digest style. Understanding Business Valuation is a great in-depth first course for those seeking to learn more about this hot, premium-priced service for clients and attorneys....	\$214.23	C
27 300	732890	Fraud Has Been Found: Now What? Find out all the methods and techniques to obtain information that conforms to the rigors of the rules of evidence. Learn how to identify the various theories of criminal causation, criminal statistics, and deterrence theory and practice. You'll learn methods and techniques to ensure that evidence gathered in a fraud examination will hold up in court. Additionally, you'll get instruction in identifying legal protection for witnesses and defendants, and understanding legal concerns in conducting investigations as well as rules of evidence....	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732940	Fair Pay Rules Now In Place: What Every CPA Needs to Know Find out all about the Department of Labor's wage, hour and overtime laws under the Fair Labor Standards Act, including the new Fair Pay rules which became effective August 23, 2004. Learn how to identify employees who are exempt from wage, hour and overtime requirements based upon their salary level and/or their primary duties. Register today and update your skills; offer better services with this cutting edge course....	\$130.63	C
27 300	732950	That's Not What I Said! - Effective Workplace Communication Become a master communicator! Learn how to speak so that you are heard and listen so that you get the real message. Discover how to open lines of communication, conduct productive meetings and make persuasive presentations....	\$130.63	C
27 300	732960	Financial Forecasting and Management Decisions Understand and apply the basics of planning and forecasting financial statements. Utilize a basic forecasting model. Learn to determine maximum sustainable growth and to predict external funds needed....	\$130.63	C
27 300	732970	Coaching Improving Employee Performance Enhance your employee's advancement by becoming a master at coaching! Learn today's top ways to track employee performance, provide corrective feedback and follow up on performance problems. Build coaching skills for specific employee situations....	\$130.63	C
27 300	732980	Not-For-Profit Accounting & Reporting: From Start to Finish The accounting and reporting requirements for not-for-profit organizations are uniquely designed to provide transparency about an organization's financial position and how it uses its resources. This uniqueness, however, sometimes leads to confusion among users and even accountants not familiar with the appropriate application of the requirements. This course examines the key not-for-profit accounting and reporting requirements and succinctly explains their application. Yellow Book Hours: 12...	\$141.08	C
27 300	733050	2005 Tax Acts: Three Acts in One! This course covers the three 2005 tax acts Katrina Emergency Tax Relief Act, Energy Tax Incentives Act, Bankruptcy Abuse Prevention and Consumer Protection Act created by this legislation. The relevant provisions and insights that impact your clients are covered in this course. Gain knowledge of critical questions that you need to ask your clients during the preparation of tax returns. Don't be caught off-guard with this seemingly benign legislation! From widespread hurricane provisions to significant energy credits to major bankruptcy provisions your clients may be impacted....	\$99.28	C
27 300	733086	Cash- and Tax-Basis Financial Statements Preparation and Reporting Concisely summarizing the official standards, this course goes further by having participants apply their knowledge through numerous case studies. Participants will leave with a thorough grounding in the differences between GAAP and the tax accrual and cash accounting methods as well as the effects of OCBOA on audit, review and compilation procedures presentation, disclosure and reporting. This course will benefit public practitioners and members in industry who prepare or review financial statements prepared in accordance with other comprehensive bases of accounting....	\$141.08	C
27 300	733674	Compilation and Review Engagements Many beginning CPAs are not familiar with the standards of one of the primary engagements performed by the local public accounting firm - compilations and reviews. Let this basic course bring them up to speed. CPAs first obtain an overview of the current standards and interpretations. Then they examine, in greater depth, performance and reporting requirements for the three core engagements: traditional compilations, management-use-only compilations and review engagements. They end by looking at communication between predecessor and successor accountants and at compilations on prescribed forms and personal financial statements. This course will benefit CPA firm staff, including paraprofessionals, responsible for performing compilation or review engagements....	\$130.63	C
27 300	734334	AICPA's Guide to Reporting and Disclosure Problems for Small Businesses Prepare yourself for any and all issues that may arise in this area. Learn to distinguish among error corrections, accounting changes and changes in estimates and get ready to evaluate related-party transactions, deal with ongoing issues of concern and prepare proper and professional disclosures....	\$141.08	C
27 300	734409	Solving Complex Single Audit Issues for Government and Nonprofit Organizations Gain comprehensive, practical hands-on guidance on implementing the requirements of the Single Audit Act Amendments of 1996 as revised by OMB Circular A-133....	\$141.08	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	734451	Family Limited Partnerships: Saving Taxes and Protecting Clients This course explores a wide range of sophisticated tax planning and asset protection strategies using FLPs as well as other cutting-edge devices. You'll learn exciting new methods to immediately lower estate taxes and keep control of family assets. In-depth coverage of key issues and advance planning opportunities make this course a must for the estate and financial planner....	\$130.63	C
27 300	735129	The AICPA's Guide to Business Consolidations, Goodwill and Other Consolidation Issues Learn how SFAS Nos. 141 and 142 have changed the rules for business combinations and goodwill accounting. Develop standards for applying purchase accounting and how to allocate the acquired entity now that it's the only game in town under SFAS No. 141. Identify variable interest entities impact under FASB Interpretation No. 46(R). Learn how SFAS No. 142 deals with goodwill from initial recognition to the annual impairment review requirements....	\$141.08	C
27 300	735210	AICPA's Corporate Income Tax Returns Workshop (by Kess, Biebl and Ranweiler, 2005) A Kess, Ranweiler and Biebl special! Give yourself the AICPA advantage with our unique perspective on the latest tax changes including the 2004 Tax Acts. You'll look at the most recent tax laws and other developments affecting corporations and pass-through entities. Consider the real world practical applications designed by national tax experts Sid Kess, Andy Biebl and Robert Ranweiler....	\$151.53	C
27 300	735220	AICPA's Individual Income Tax Returns Workshop (by Kess, Biebl and Ranweiler, 2005) Get your tax return training from the industry's best. Andy Biebl and Robert Ranweiler provide the latest practical insights culled from recent tax changes including the 2004 Tax Acts in this workshop originated by Sidney Kess. Start out with a roundup of all the important tax changes from nationally recognized tax experts. Then get your complete working knowledge of tax return issues. You'll be able to deliver a wealth of tax-planning tips and strategies....	\$172.43	C
27 300	735535	S, C, Partnership or LLC Using a Business Form to Solve Your Client's Tax and Business Problems Although seasoned practitioners are likely to understand many of the fine points of general and limited partnerships, C and S corporations, LLCs and LLPs as well as individual proprietorships, it can still be a challenge to identify the specific form of organization that is right for a particular company or client. And, you must always be ready to evaluate whether a specific form of organization that is or was best at one stage is or will still be best suited for changing circumstances. This decision-making aid helps point you in the right direction....	\$151.53	C
27 300	736152	S Corporations: The Ins and Outs of Tax Reporting and Planning Review the ins and outs of the S corporation tax rules in order to provide guidance on this popular tax entity. Includes discussion of the tax consequences of distributions from S corporations under recent IRS regulations and guidelines. Also, includes coverage of S Corporation rule changes as a result of the 2004 Tax Acts....	\$151.53	C
27 300	736171	Audits of Employee Benefit Plans ERISA and the FASB have established accounting and reporting standards for employee benefit plans. The AICPA and EBSA/DOL are aggressively investigating noncompliance with the guide, Audits of Employee Benefit Plans. This course presents a risk-based audit strategy for benefit plans designed to reduce the potential for noncompliance by defined contribution, defined benefit, and health and welfare benefit plans....	\$141.08	C
27 300	736429	Construction Contractors: Accounting, Auditing and Tax Master the fundamentals of the construction industry with this highly effective course. An outstanding value, it provides a thorough industry overview and includes AICPA authoritative publications. Content is tailored to the needs of both practitioners and industry financial professionals....	\$151.53	C
27 300	736767	Nonprofit Organizations: Guide to Advanced Tax Planning This course provides specific, practical coverage of the issues bedeviling CPAs who work for or advise nonprofits. You'll get the latest on avoiding unrelated business income (UBI), use of for-profit subsidiaries and joint ventures, excess benefit rules, compliance and lobbying - along with savvy solutions to the problems "taxing" today's NPO....	\$161.98	C
27 300	736941	Income Taxation of Estates and Trusts	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
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This course provides a nuts-and-bolts introduction to the complicated interplay of fiduciary and income tax rules for accounting for the income and expenses of estates and trusts. Get invaluable practice from comprehensive case studies that cover tax computations and provide planning tips....



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	743273	Accounting and Reporting Practices of Nonprofit Organizations Understand and apply the requirements of FASB and AICPA pronouncements to not-for-profit clients. Consider real-world financial statements, cases and problems faced by CPAs with not-for-profit clients - and by executives of not-for-profit organizations. Yellow Book Hours: 20...	\$172.43	C
27 300	745509	Innovative Tax Planning for Individuals and Sole Proprietors This information-packed course is brimming with the latest techniques for building and conserving wealth, employing beneficial tax planning and investment strategies. AICPA tax experts dissect the details of the most current tax laws and other new developments to extract every sliver of tax benefits....	\$151.53	C
27 300	745518	Innovative Tax Planning for Small Businesses: Corporations, Partnerships & LLCs This fast-paced, information-packed program showcases state-of-the-art planning ideas and tax-saving devices employed by the savviest practitioners in order to keep more profits in the pockets of your corporate clients and business owners. And, all with an emphasis on the current year's returns. This course helps you to offer your clients quality service....	\$151.53	C
27 200	872566	Promoting Your Talent: A Guidebook for Women and Their Firms Second Edition: New Information for Women in Business and Industry by Nancy R. Baldiga, CPA Issued by the Work/Life and Women's Initiatives Executive Committee The author, Nancy Baldiga, CPA interviewed over 50 women, human resource directors, and managing partners to see what their firms were doing to ensure staff retention and advancement of women CPAs. This book contains the observations, reflections and recommendations on how women CPAs can promote their talents or their firms can promote the talented staff they have. The second edition also includes additional information, perspectives and recommendations from women CPAs working in business and industry. In Promoting Your Talent, you'll find suggestions, tips and ideas on: Utilizing innate skills for practice development Effective networking Positive mentoring Changing the business model to promote talent Addressing the culture Developing flexible work arrangement strategies Plus ...	\$26.13	P
27 200	889583	AICPA Top Technologies Technology is an integral part of our business and personal lives, affecting virtually everything we do and experience in some form or fashion. For business owners, the effective use of information technology (IT) provides a competitive advantage that directly leads to improved profitability. AICPA's Top Technologies 2004 is a resource guide and summary of the AICPA's Top Technologies project in which technologies are considered, recommended, voted on, and ranked by CPA.CITPs and members of the AICPA's IT Membership Section. The top ten technologies, selected for 2004 and covered in this guide, are: 1. Information security2. Spam technologies3. Digital optimization4. Database and application integration5. Wireless technologies6. Disaster recovery7. Data mining8. The virtual office9. Business exchange technology10. Messaging applications These emerging technologies represent may not have current financial viability, but show significant future promise for business owners. You will also ...	\$20.90	P
27 200	889585	AICPA's Guide to Wireless Technology and Networking AICPA's Guide to Wireless Technology and Networking is designed to help CPAs better understand wireless technologies and wireless network security. The Guide covers the basic risks associated with all wireless networks, and then drills down into some best practice suggestions for the most common 802.11 WLAN and Bluetooth WPAN configurations. Wireless technology facilitates the extension of computer networks to areas in which wired networks are cost prohibitive or the business process cannot be supported by a wired connection. This guide assists CPAs to be better able to select the right wireless technology for a home office or small business, and understand and implement appropriate security precautions to protect confidential data and wireless connected resources. Wireless technologies employed in business and industry enables the tracking of: Labor and materials into manufacturing processes Work-in-process inventories into finished goods The movement of products from warehouse ...	\$30.31	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	010290	auditing practice, research, and education: a productive collaboration - Edited by Timothy B. Bell and Arnold M. Wright This monograph, published by the AICPA in cooperation with the Auditing Section of the American Accounting Association, promises to be of particular interest to auditing educators and students. It examines the role and influence auditing research has on practice and educators and how it has developed, particularly during the past 20 years. (1995) Paperbound	\$22.57	P
27 200	990010	Internal Control Issues in Derivatives Usage: An Information Too Internal Control - Integrated Framework, having provided useful guidance for assessing control systems and for determining how to improve them since it was issued in 1992, is an excellent frame of reference. The Committee on Sponsoring Organizations of the Treadway Commission (COSO) requested Deloitte & Touche LLP to help develop an information tool to apply the landmark Framework to derivative usage. Wrapping up this important study are two appendices. One details the technical aspects of derivatives and the other offers a handy glossary of important terminology. The result is an invaluable tool that includes: . An Executive Summary . Formulating Policies Governing Derivatives Used for Risk Management . An Illustrative Control Procedures Reference Tool...	\$27.59	P
Government/ Nonprofit				
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Containing authoritative accounting and auditing literature with which financial managers and auditors must comply, the Brokers and Dealers in Securities audit and accounting guide has been revised to reflect guidance, recent PCAOB standards, and relevant new pronouncements issued by the FASB, the ASB and regulatory bodies. This Audit and Accounting Guide as of May 1, 2005 summarizes applicable practices and delivers "how-to" advice for handling almost every type of financial statement....



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27 200	14927	Amendment to Scope of Statement of Position 95-2, Financial Reporting by Nonpublic Investment Partnerships, to Include Commodity Pools -- SOP 01-1 Statement of Position (SOP) 01-1 amends SOP 95-2, Financial Reporting by Nonpublic Investment Partnerships, to include within the scope of SOP 95-2 investment partnerships that are commodity pools subject to regulation under the Commodity Exchange Act of 1974. Discover the added requirements regarding a condensed schedule of investments, a statement of operations, and disclosure of management fees for these entities. SOP 01-1 is effective for financial statements issued for periods ending after December 15, 2001....	\$14.63	P
27 200	14928	Accounting by Insurance Enterprises for Demutualizations and Formations of Mutual Insurance Holding Companies -- SOP 00-3 Mutual funds that have decided to demutualize or to form mutual insurance holding companies, reorganizing into a stock form, are subject to the scrutiny and approval by state insurance regulatory authorities. Statement of Position (SOP) 00-3 provides guidance on accounting by insurance enterprises for demutualizations and the formation of mutual insurance holding companies (MIHC). This SOP gives CPAs specifics on financial statement presentation of the closed block, recording of earnings and the accounting for - Predemutualization participating contracts after reorganization Participating policies sold outside the closed block after reorganization, Expenses related to the reorganization Retained earnings at the time of reorganization A distribution from an MIHC to its members...	\$14.63	P
27 200	14930	Performing Agreed-Upon Procedures Engagements That Address Internal Control Over Derivative Transactions as Required by the New York State Insurance Law - SOP 01-3 June 15, 2001 Complying with derivative transaction law can seem confusing. This AICPA Statement of Position (SOP) was developed to provide practitioners with clear guidance on performing agreed-upon procedures engagements that address an insurance company's internal control over derivative transactions to meet the requirements of New York State insurance law. SOP 01-3 reveals to CPAs the legal requirements for domestic life insurers, domestic property and casualty insurers, domestic reciprocal insurers, domestic mortgage guarantee insurers, domestic cooperative property and casualty insurance corporations, domestic financial guarantee insurers, and foreign insurers engaged in derivative transactions and derivative instruments. It explains what derivatives are, the elements involved in a derivative use plan, and the agreed-upon procedures to be performed by the auditor. Related Professional Standards and an illustrative management representation letter are also included....	\$14.63	P
27 200	14931	Reporting Pursuant to the Association for Investment Management and Research Performance Presentation Standards - SOP 01-4 This SOP has been issued to guide practitioners with engagements to examine and report on aspects of an investment firm's compliance with the AIMR Performance Presentation Standards (AIMR-PPS standards). In addition, this SOP provides guidance on engagements to examine and report on the performance results of specific composites in conformity with the standards. Presentation of an investment firm's past performance can be a powerful tool for attracting new clients. These presentations have been the focus for the last several years due to market forces, competition and consolidation. To promote fair representation and greater comparability in performance presentations, AIMR created AIMR-PPS standards. These standards include required and recommended guidelines for composite construction, calculation methodology, presentation of results and disclosure. Many investment firms' claim of compliance with these standards has been regarded as providing a competitive advantage....	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14932	<p>Amendments to Specific AICPA Pronouncements for Changes Related to the NAIC Codification - SOP 01-5</p> <p>This SOP amends AICPA SOP 94-5, Disclosures of Certain Matters in the Financial Statements of Insurance Enterprises, as a result of the completion of the National Association of Insurance Commissioners (NAIC) Codification of statutory accounting practices for certain insurance enterprises. The amendments require insurance enterprises to disclose - at the date each balance sheet is presented, beginning with financial statements for fiscal years ending on or after Dec. 15, 2001 - a description of the prescribed or permitted statutory accounting practice and the related monetary effect on statutory surplus of using an accounting practice that differs from either state prescribed statutory accounting practices or NAIC statutory accounting practices. Retroactive application is not permitted. This SOP also includes updated auditing guidance, as a result of the completion of the NAIC Codification. The Auditing Standards Board has approved this auditing guidance....</p>	\$14.63	P
27 200	14933	<p>Accounting by Certain Entities (Including Entities With Trade Receivables) That Lend to or Finance the Activities of Others - SOP 01-6</p> <p>Accounting by Certain Entities (Including Entities With Trade Receivables) That Lend to or Finance the Activities of Others is effective for financial statements issued for the fiscal year beginning after December 15, 2001. This SOP applies to any entity that lends to or finances the activities of others. Arrangements may involve extending credit to trade customers resulting in trade receivables, a secured mortgage loan, or an unsecured commercial loan. Insurance companies, corporate credit unions, mortgage companies and financial institutions are included in this SOP....</p>	\$14.63	P
27 200	14934	<p>Performing Agreed-Upon Procedures Engagements That Address Annual Claims Prompt Payment Reports as Required -- SOP 02-1</p> <p>This SOP makes recommendations regarding the application of Statements on Standards for Attestation Engagements (SSAEs) to agreed-upon procedures engagements performed to comply with the requirements of the New Jersey Administrative Code, Title 11, Chapter 22, Subchapter 1 (the Code). The Code establishes Department of Banking and Insurance standards for the payment of claims relating to health benefits plans and dental plans and contains requirements for carriers to file certain reports with the Department relating to the timeliness of claims payments and the reasons for denial and late payment of claims in a format prescribed by the Department. This SOP is effective upon issuance and is applicable only to agreed-upon procedures engagements that report on annual claims prompt payment reports as required by the NJAC. ...</p>	\$14.63	P
27 200	14935	<p>Accounting for Derivative Instruments and Hedging Activities By Not-For-Profit Health Care Organizations -- SOP 02-2</p> <p>The SOP amends the AICPA Audit and Accounting Guide Health Care Organizations and addresses how nongovernmental not-for-profit health care organizations should report gains or losses on hedging and nonhedging derivative instruments under FASB Statement No. 133, Accounting for Derivative Instruments and Hedging Activities, as amended. The SOP also amends the Guide to clarify that the performance indicator (earnings measure) reported by not-for-profit health care organizations is analogous to income from continuing operations of a for-profit enterprise. The SOP is effective for fiscal years beginning after June 15, 2003....</p>	\$14.63	P
27 200	14936	<p>Accounting and Reporting by Insurance Enterprises for Certain Nontraditional Long-Duration Contracts and for Separate Accounts -- SOP 03-1</p> <p>This SOP is effective for financial statements for fiscal years beginning after December 15, 2003. This SOP should not be applied retroactively to prior years' financial statements. SOP 03-1 provides guidance on accounting and reporting by insurance enterprises for certain nontraditional long-duration contracts and for separate accounts. This SOP requires, among other things, the following: Separate account presentation Interest in separate accounts Gains and losses on the transfer of assets from the general account to a separate account Liability valuation Return based on a contractually referenced pool of assets or index Determining the significance of mortality and morbidity risk and classification of contracts that contain death or other insurance benefit features Accounting for contracts that contain death or insurance benefit features Accounting for reinsurance and other similar contracts Accounting for annuitization benefits Sales inducements to contract holders ...</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	14937	<p>Attest Engagements on Greenhouse Gas Emissions Information - SOP No. 03-2</p> <p>Many scientists believe that global temperatures are increasing and that the increase is due to a buildup of so-called greenhouse gasses (GHGs) in the atmosphere. This SOP provides engagement guidance for practitioners on: Examination and reporting on a schedule or an assertion relating to information about a GHG emissions inventory or a baseline GHG inventory Examination and reporting on or an assertion relating to information about a GHG emission reduction in connection with the recording of the reduction with a registry or a trade of that reduction or credit ...</p>	\$14.63	P
27 200	14938	<p>Accounting for Certain Loans or Debt Securities Acquired in a Transfer</p> <p>The SOP is effective for loans acquired in fiscal years beginning after December 15, 2004, with early adoption encouraged. A certain transition provision applies for certain aspects of loans currently within the scope of Practice Bulletin 6, Amortization of Discounts on Certain Acquired Loans. The SOP addresses accounting for differences between contractual cash flows and cash flows expected to be collected from an investor's initial investment in loans or debt securities (loans) acquired in a transfer if those differences are attributable, at least in part, to credit quality. It includes loans acquired in business combinations and applies to all nongovernmental entities, including not-for-profit organizations. The SOP does not apply to loans originated by the entity....</p>	\$14.63	P
27 200	14939	<p>Reporting Financial Highlights and Schedule of Investments by Nonregistered Investment Partnerships</p> <p>The SOP will provide guidance on reporting financial highlights and schedule of investments by nonregistered investments partnerships. The SOP is effective for annual financial statements issued for fiscal years ending after Dec. 15, 2003, and for interim financial statements issued after initial application. However, the provisions that require certain nonregistered investment partnerships to compute and disclose internal rate of return would be effective for annual financial statements issues for fiscal years beginning after December 15, 2003 with early application encouraged....</p>	\$14.63	P
27 200	14940	<p>Financial Highlights of Separate Accounts</p> <p>The SOP will provide guidance on reporting financial highlights by separate accounts of insurance enterprises. This SOP is effective for annual financial statements issued for fiscal years ending after December 15, 2003, and for interim financial statements issued after initial application. Presentation of previously issued financial highlights on a comparable basis is permitted, but not required. The provisions of this SOP should be applied prospectively from the beginning of the year of adoption. However, if adopting this SOP results in presentation different from prior periods, companies should explain the effects of adoption on their financial highlights calculations....</p>	\$14.63	P
27 200	14941	<p>Auditing the Statement of Social Insurance - SOP 04-1</p> <p>This Statement of Position (SOP) provides guidance to auditors in auditing the statement of social insurance for the following social insurance programs: Old-Age Survivors and Disability Insurance (OASDI or Social Security) Medicare (Hospital Insurance [HI] and Medicare Supplementary Medical Insurance [SMI]) Railroad Retirement benefits Black Lung benefits As permitted by Statement on Auditing Standards (SAS) No. 1, Codification of Auditing Standards and Procedures (AICPA, Professional Standards, vol. 1, AU sec. 543, "Part of Audit Performed by Other Independent Auditors"), as amended, a principal auditor may fulfill the requirements of this SOP by using work that other independent auditors have performed in conformity with the provisions of this SOP....</p>	\$14.63	P
27 200	14942	<p>Accounting for Real Estate Time Sharing Transactions SOP 04-2</p> <p>Addresses diversity in practice caused by a lack of guidance specific to real estate time-sharing transactions. Concurrently the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards no. 152, Accounting for Real Estate Time-Sharing Transactions-an amendment of FASB Statements No. 66 and 67, which includes amendments to FASB pronouncements being made in conjunction with issuance of the SOP, which is effective for financial statements issued for fiscal years beginning after June 15, 2005, with earlier application encouraged....</p>	\$14.63	P
27 200	14943	<p>Accounting by Insurance Enterprises for Deferred Acquisition Costs in Connection With Modifications or Exchanges of Insurance Contracts SOP 05-1</p> <p>This SOP provides guidance on accounting by insurance enterprises for deferred acquisition costs on internal replacements of insurance and investment contracts other than those specifically described in SFAS No. 97. This SOP is effective for internal replacements occurring in fiscal years beginning after December 15, 2006, with earlier adoption encouraged....</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	17132	<p>The Professional's Guide to the Roth IRA</p> <p>In June 2001, President Bush signed into law the Economic Growth and Tax Relief Reconciliation Act of 2001 (2001 Tax Act), changing the landscape of estate planning, creating qualified Roth contribution programs, increasing annual IRA contribution limitations, and allowing additional makeup contributions for many taxpayers. These developments have made it necessary to reexamine your clients' existing Roth IRA planning. The Professional's Guide to Roth IRAs: Implementing the 2001 Tax Act, based on and expanded from A CPA's Guide to Making the Most of the New IRAs, 2nd edition, brings you, the planner, up to date and offers suggestions for planning in today's changed legal and economic environment. Get the guidance you need to understand the posed status of the tax law so that you can design financial plans for your clients that will anticipate the potential benefits of these changes. Find out how you can take advantage of the new opportunities to create and preserve wealth for ...</p>	\$49.32	P
27 200	17136	<p>Do I Need Personal Financial Planning</p> <p>The client brochure "Do I Need Personal Financial Planning?" asks the right questions and gives the answers that clients - or potential clients - need to know about your services. Some of the questions are: Do I need a will? What type of advice can I expect from a CPA? How much should I be saving? What role does goal-setting play in financial planning? And many more! This excellent 4-color client brochure is a great way to obtain new clients or inform existing clients of your services.(1 unit = 100 brochures)...</p>	\$36.78	P
27 200	17137	<p>Invest in Your Future - Choose a CPA Personal Financial Specialist</p> <p>Clients need to know the benefits of having a CPA Personal Financial Specialist (CPA/PFS) handle the financial planning for clients. The 4-color client brochure explains - to the client or potential client - why the CPA/PFS is best equipped to be the client's financial advisor. Order your copies today! (1 unit = 100 copies)...</p>	\$36.78	P
27 200	17231	<p>Disaster Recovery: A Guide to Financial Issues</p> <p>To help victims of natural and man-made disasters recover financially from loss, the American Institute of Certified Public Accountants (AICPA) and the National Endowment for Financial Education (NEFE) have developed a consumer resource booklet entitled Disaster Recovery: A Guide to Financial Issues. This guide is a resource for anyone who may feel overwhelmed by the financial issues surrounding a natural or man-made disaster. Additionally, CPAs can work hand-in-hand with disaster recovery professionals to assist the public by guiding them through financial decisions they must address. This booklet may also be viewed in its entirety at the American Red Cross website by clicking here. In it, you'll find suggestions on steps to take immediately following a disaster, what to do in the initial weeks and months, and how to begin planning for the future. Specifically, the following topics are covered: Restoring household stability From securing property to paying bills, survivors face ...</p>	\$10.45	P
27 200	17232	<p>Disasters and Financial Planning: A Guide for Preparedness</p> <p>Disasters and Financial Planning: A Guide for Preparedness was developed to help individuals and families during a time when they were most in need and often vulnerable to financial challenges following a disaster. In this booklet, you will find suggestions on steps you can take now to: Protect a family's health, life, and property with adequate insurance. Consider disaster vulnerability and mitigation before making decisions about relocating and making major purchases. Pay for mitigation process. Plan financially for the possibility of a job loss or disability. Safeguard important financial and legal records Prepare loved ones to weather a disaster even if you are not there to care for them. While this booklet may not answer all of the questions, it will answer many, and it will help families avoid a financial crisis. The colorful guide was written and produced by the National Endowment for Financial Education (NEFE) and the American Institute of Certified Public Accountants ...</p>	\$10.45	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	17235	<p>The Team Approach to Tax Financial and Estate Planning</p> <p>Practitioners just starting out in the financial planning arena may not possess the myriad skill-sets and substantive knowledge required to embark on this new business venture. CPAs who don't have all the necessary talent in-house, may find it easier to align themselves with strategic "partners" who can provide the proper skills, training, technology, support and solutions in their specialized disciplines and niches, to identify and meet their clients' financial goals. The Team Approach to Tax, Financial & Estate Planning will educate practitioners in the various disciplines and sub-specialties of financial services, that may not be present in every firm, but which are essential to growing a financial services practice. For this team the CPA may choose to bring together outside accountants, attorneys, insurance brokers, real estate agents, appraisers, stockbrokers, management consultants, psychologists, or others. Each chapter in this guide, written by an expert in his or her field, ...</p>	\$72.11	P
27 200	17236	<p>Planning for the Affluent</p> <p>from Aspen Publishersa WoltersKluwer Company One convenient resource for cutting-edge wealth management ideas and wealth preservation strategies! AICPA Member benefit: Save \$105.00 off the publisher's \$180 list price! Designed exclusively for professional financial advisers to multi-millionaire clients, Planning for the Affluent gathers in one convenient resource cutting edge wealth management ideas and wealth preservation strategies that you can recommend and employ with confidence. Discover the new financial approaches your high-end clients seek. Recommend proven performers. Explore financial products outside your jurisdiction. Employ the latest techniques to minimize tax liabilities. You'll find the 'out of the box' ideas your clients want in Planning for the Affluent. Each chapter offers a thoughtful, in-depth and fresh perspective on important concepts like these: Family wealth management: You'll learn how to use a family foundation, how to structure wills and trusts so as ...</p>	\$78.38	P
27 200	17237	<p>The CPAs Guide to Retirement Plans for Small Businesses</p> <p>The CPA's Guide to Retirement Plans for Small Businesses is designed to provide practitioners with knowledge, understanding and the tools needed to offer strategic advice on retirement plans. In over 500 pages, you'll find discussion on statutory requirements, the legal structure of various plan types, as well as detailed information on plan establishment, monitoring, administration, and termination. An excellent tool for CPAs in public practice, this book will help you to understand and conquer the complexities of small business retirement plans and enable you to secure the long-term financial security for your clients through sophisticated pension planning. This book is also an excellent resource for CPAs working in business and industry, for tax preparers and financial advisors, and for corporate executives. The book discusses: Qualified, nonqualified, and tax sanctioned plans, Plan design for the smaller business owner, Issues affecting plan design, General operation of ...</p>	\$82.56	P
27 200	17238	<p>PC Management Best Practices</p> <p>This report (155 pages) provides hands-on guidance for auditors addressing security, effectiveness, and efficiency in managing a large PC fleet. It examines the total cost of ownership associated with a PC environment and best practices for financial and technology managers engaged in managing a PC fleet. By gaining a basic understanding of the key elements of PC management: Directors can exercise better oversight in this area. Managers can exercise stronger leadership. Auditors can consult with executive, financial, technology, and operational management on maintaining effective PC and network security. This report also provides guidance for assessing and documenting PC controls in an increasingly stringent regulatory environment that can significantly impact technology implementation in general, and PC management in particular....</p>	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	17239	<p>The CPAs Guide to Retirement Plans for Small Businesses</p> <p>The CPA's Guide to Retirement Plans for Small Businesses is designed to provide practitioners with knowledge, understanding and the tools needed to offer strategic advice on retirement plans. In over 500 pages, you'll find discussion on statutory requirements, the legal structure of various plan types, as well as detailed information on plan establishment, monitoring, administration, and termination. An excellent tool for CPAs in public practice, this book will help you to understand and conquer the complexities of small business retirement plans and enable you to secure the long-term financial security for your clients through sophisticated pension planning. This book is also an excellent resource for CPAs working in business and industry, for tax preparers and financial advisors, and for corporate executives. The book discusses: Qualified, nonqualified, and tax sanctioned plans, Plan design for the smaller business owner, Issues affecting plan design, General operation of ...</p>	\$207.96	P
27 200	17242	<p>The New Fiduciary Standard: The 27 Prudent Investment Practices for Financial Advisers, Trustees, and Plan Sponsors</p> <p>Financial advisers, trustees, and plan sponsors-in fact, anyone who provides investment advice-may be held to a fiduciary standard of care for the financial well-being of their clients, beneficiaries, or employees. Accountants, attorneys, and wealth managers all need to know about these responsibilities. But what, exactly, is meant by the term "fiduciary standard"? What must advisers do to be sure their procedures meet legal and ethical standards? This book identifies the 27 Prudent Practices, organized under Five Steps, that were developed by the Foundation for Fiduciary Studies. The most far-reaching trend in the financial advisory business today is the move toward a fiduciary advisory standard of care. This book establishes for the industry a credible investment-decision process that will meet the growing expectations of investors and regulators for integrity, transparency, and disclosure of fees and conflicts that affect their returns These are measures that professionals can ...</p>	\$32.40	P
27 200	17249	<p>My CPA says extend. What does that mean to me?</p> <p>When you advise clients to file an extension - usually the client has questions or needs clarification. My CPA says "extend". What does that mean to me? is a handy, informative client brochure that can help you put your clients' minds at ease. The detailed brochure - in Q&A format - is easy to read and carefully answers your clients' filing extension questions The client brochure is bundled in lots of 50. (1 unit = 50 copies)....</p>	\$15.68	P
27 200	18200	<p>How to Prevent, Deter and Detect Fraud in Your Business</p> <p>Recent news events have many businesses wondering if their company is susceptible to fraud. PCPS: The AICPA Alliance for Small Firms has created a client brochure to help your clients and customers determine how well they are combating fraud, and understand: What is Fraud? What are some warning signs of Fraud? What are examples of Fraud? How can you prevent Fraud? How can your CPA firm help? The attractive client brochures are packaged in bundles of 50 (1 unit = 50 copies) with room for you to place your firm name and contact information....</p>	\$15.68	P
27 200	18201	<p>Planning Opportunities and Pitfalls in the New Tax Law</p> <p>This client brochure, developed by PCPS: The AICPA Alliance for Small Firms, was created for your clients and customers to get a better understanding of what has changed in the tax law. It can be used to foster discussion on how the tax law changes may affect your clients, and how to appropriately plan for these tax changes. The attractive client brochures are packaged in bundles of 50 (1 unit = 50 copies) with room for you to place your firm name and contact information....</p>	\$15.68	P
27 200	22049	<p>Binder -- Audit Risk Alert</p> <p>A handy, hard-cover binder to organize and store your Audit Risk Alerts....</p>	\$23.41	P
27 200	22296	<p>Bank, Credit Union, and Other Depository Lending Institution Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	22306	<p>Compilation and Review 2005/2006 - Risk Alert</p> <p>This alert updates CPAs on recent practice issues and professional standards that affect these types of engagements. This Alert also helps you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$31.35	P
27 200	22316	<p>Construction Contractors Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. Our recommended related resources Construction Contractors - AICPA Audit and Accounting Guide Construction Contractors: Supplement to Corporations Checklist Construction Contractors: Accounting, Auditing and Tax...</p>	\$26.13	P
27 200	22336	<p>Audit Risk Alert 2005/2006</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$31.35	P
27 200	22346	<p>Health Care Organizations Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. Our recommended related resources Health Care Organizations - AICPA Audit and Accounting Guide Health Care Organizations - Checklist and Illustrative Financial Statement ...</p>	\$26.13	P
27 200	22356	<p>Insurance Companies Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$26.13	P
27 200	22366	<p>Investment Companies Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$26.13	P
27 200	22376	<p>Manufacturing Industry Developments 2005/2006 - Audit Risk Alert</p> <p>This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....</p>	\$26.13	P
27 200	22386	<p>Securities Industry Developments 2005/2006 - Audit Risk Alert</p>	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
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This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	022396	Real Estate Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$26.13	P
27 200	022406	High-Technology Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$26.13	P
27 200	022415	Employee Benefit Plans Industry Developments Audit Risk Alert (Complement to AICPA Audit and Accounting Guide, Employee Benefit Plans) Get current on important issues that require special audit considerations. The Employee Benefit Plans ARA provides concise information about how recent industry, regulatory and professional developments may affect your clients and your audits. This year's alert addresses: Guidance for auditing health and welfare benefit plans New guidance for public companies, including Form 11-K filings and the new PCAOB auditing standards The consideration of fraud in employee benefit plan engagements and SAS No. 99 guidance Guidance on the use of SAS No. 70 reports...	\$26.13	P
27 200	022425	Not-for-Profit Organizations - Audit Risk Alert Recognized in the GAAS hierarchy as a tool to help an auditor understand and apply auditing standards, this essential audit risk alert provides auditors with: an analysis of key economic business regulatory accounting and auditing issues risks that may need to be considered in 2005 audits of not-for-profit organizations Moreover, this handy resource contains a list of recent and relevant accounting and auditing standards and guidance that may affect non-profits. Our recommended related resources Not-for-Profit Organizations-AICPA Audit and Accounting Guide Not-for-Profit Organizations: Checklist and Illustrative Financial Statement Auditing Nonprofits: Tips and Traps...	\$26.13	P
27 200	022434	State and Local Governmental Developments - Audit Risk Alert Developed for the auditor who needs to know what risks and issues are present when it comes to auditing the financial statements of state and local governments, this audit risk alert addresses: Regulatory and legislative developments, including IRS rulings Recent GASB pronouncements and guidance Economic and industry developments This valuable resource will strengthen the integrity of your audits and help ensure that your planning procedures encompass all the matters that could affect your audit....	\$26.13	P
27 200	022435	State and Local Governmental Developments - Audit Risk Alert Developed for the auditor who needs to know what risks and issues are present when it comes to auditing the financial statements of state and local governments, this audit risk alert addresses: Regulatory and legislative developments, including IRS rulings Recent GASB pronouncements and guidance Economic and industry developments This valuable resource will strengthen the integrity of your audits and help ensure that your planning procedures encompass all the matters that could affect your audit....	\$26.13	P
27 200	022446	Auto Dealer Industry Developments 2005/2006 - Audit Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA. ...	\$26.13	P
27 200	022454	Government Auditing Standards and Circular A-133 Audits — 2005 — Audit Risk Alert The GAO and OMB recently issued substantial revisions to Government Auditing Standards (Yellow Book) and OMB Circular A-133. This Alert provides you with all the essential guidance and information you need to know about those revisions. Also, the Alert addresses other regulatory and legislative developments and provides a helpful section on common deficiencies noted in peer reviews, ethics investigations and federal OIG quality control reviews....	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	022476	Independence and Ethics Alert 2005/2006 This alert will inform you of recent developments in the area of independence and ethics for accountants. In addition, this alert will help you understand your independence requirements under the AICPA Code of Professional Conduct and certain other rule-making and standard-setting bodies. A compact "plain English" digest of AICPA independence rules is also included. This alert also includes information on: Guidance on the performance of nonattest services to attest clients SEC independence rules PCAOB independence and ethics activities GAO independence rules ...	\$26.13	P
27 200	022485	Employee Stock Option Accounting -- Financial Reporting Alert FASB Statement No. 123(R), SEC Staff Accounting Bulletin No. 107, Other Recent Authoritative Developments The new and controversial accounting rules governing stock option accounting will have a significant effect on many corporations and the financial markets. The rules and the issues that surround them are complicated and difficult to understand for many. This Financial Reporting Alert explains the accounting for employee stock options ("ESOs") by describing the new accounting rules (FASB Statement No. 123 (revised 2004), Share-Based Payment), summarizing SEC Staff Accounting Bulletin No. 107, and supplementing this knowledge with additional information developed by the capital markets and the accounting field. Moreover, this Alert discusses the controversy behind stock option expensing. Among the many topics covered in this publication are: What are employee stock options? Specific accounting rules for ESOs What are the likely effects of FASB's new accounting rules? What is ...	\$26.13	P
27 200	022496	SEC and PCAOB Developments 2005/2006 - Risk Alert This Alert will help you plan and perform your audits by identifying the significant business risks that may result in the material misstatement of your client's financial statements. The AICPA Audit and Attest Standards staff has reviewed the auditing guidance in this Alert (defined as Other Publications by SAS No. 95) and is presumed to be appropriate. This document has not been approved, disapproved, or otherwise acted on by a senior technical committee of the AICPA....	\$26.13	P
27 200	022505	CPA ElderCare - PrimePlus: A Practitioners Resource Guide Second Edition The newly revised and expanded 608-page resource guide with CD-ROM toolkit answers your questions about offering CPA ElderCare and CPA PrimePlus services to older adult clients and their families, and provides you with the fundamentals to get started in this practice area. The new Second Edition now includes: Additional information on CPA PrimePlus Services (includes personal financial planning for 40- and 50-year olds). Expanded discussion on analyzing a long-term care policy. Expanded discussion of CPA ElderCare Risk Management and Best Practices. Updated information on Federal and State Programs for the Elderly (new rules covering Medicare, Medicaid, Social Security). Updated documents, PowerPoint presentations and even more resources (worksheets, sample engagement letters)....	\$134.81	P
27 200	022509	CPA PrimePlus Services Marketing ToolKit (Including CPA ElderCare Services) CPA PrimePlus Services is an enhancement of CPA ElderCare Service. This new, more positive and broader-based brand can be used by CPAs to market a broad range of financial and lifestyle management services to active, mature adults. The CPA PrimePlus Services Marketing ToolKit contains materials for both PrimePlus Services and ElderCare Services (updated specifically for those practitioners who have already established the ElderCare brand in their local market). If you are just starting to offer this service, it is advisable to use the PrimePlus brand. On this CD you will find a set of marketing materials that includes: Color and black and white ads - suitable for newspapers, magazines or for use as flyers or takeaways. Client brochure and a brochure insert card Two sample introductory letters A PowerPoint presentation Electronic logo files The set of materials explains to your current or potential clients what PrimePlus Services are and how your clients can benefit from ...	\$61.66	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	022516	<p>Understanding and Implementing GASB's New Financial Reporting Model</p> <p>A Question-and-Answer Guide for Preparers and Auditors of State and Local Governmental Financial Statements This book provides you with a summary of the significant portions of the Statement, answering the most important questions about requirements for the annual financial reports of state and local governments starting in 2001. The author also provides her assessments of the new standards and offers insights into planning and implementation issues. You'll get quick answers to such compelling questions as: . What are the basic requirements of the new financial reporting model? . What are the various implementation dates and transition provisions of Statement No. 34? . What information has to be included in management's discussion and analysis? . How have fund-based financial statements changed? . How is interfund and internal activity reported in the various financial statements? . What are the Statement's special provisions for special-purpose governments?...</p>	\$30.10	P
27 200	023022	<p>Agreed-Upon Procedures Engagements - SSAE 4</p> <p>Statement on Standards for Attestation Engagements (SSAE) No. 4 sets forth attestation standards and provides guidance to practitioners concerning performance and reporting in most agreed-upon procedures engagements. This SSAE gives interpretive guidance regarding application of the general, fieldwork and reporting standards for attestation engagements as set forth in SSAE No. 1. SSAE No. 4 examines assertions and related subject matter, conditions for engagement performance, agreement and sufficiency of procedures, engagement letters, users' and practitioners' responsibilities, procedures to be performed, findings, working papers, reporting, and more. It also includes amendments to SSAE No. 1, Attestation Standards, regarding financial forecasts and projections, and to SSAE No. 3, Compliance Attestation....</p>	\$14.63	P
27 200	023023	<p>Amendment to Statement on Standards for Attestation Engagements No. 1, Attestation Standards - SSAE 5</p> <p>Working papers are important -- make sure you're using them as they were intended. Statement on Standards for Attestation Engagements (SSAE) No. 1 provides amended guidance on the quantity, type, and content of working papers for attestation engagements. This SSAE defines working papers, gives examples of them, and discusses the planning, supervision, evidential matter, ownership, and all-important retaining period involved....</p>	\$14.63	P
27 200	023024	<p>Reporting on an Entity's Internal Control Over Financial Reporting: An Amendment to Statement on Standards for Attestation Engagements No. 2 - SSAE 6</p> <p>Statement on Standards for Attestation Engagements (SSAE) No. 6 provides vital information for practitioners engaged to examine management's assertion about the effectiveness of its internal control over operations or compliance with laws and regulations. This SSAE gives new perspective on: The components that constitute an entity's internal control The limitations inherent to internal control Management policies that could result in material misstatements Which SSAE's to refer to for additional guidance This amendment conforms the description of elements of an entity's internal controls to the components of internal control contained in Statement on Auditing Standards (SAS) No. 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55, and Internal Control-Integrated Framework....</p>	\$14.63	P
27 200	023025	<p>Establishing an Understanding With the Client - SSAE 7</p> <p>In business, establishing good communication with your client is half the battle to getting the job done! On the other hand, when a client relies on the CPA to protect them against certain risks or to perform certain functions that are the client's responsibility, trouble often ensues. Statement on Standards for Attestation Engagements (SSAE) No. 7 amends SSAE No. 1, Attestation Standards, to incorporate guidance about practitioners establishing an understanding with the client regarding the services to be performed. This SSAE discusses: What the understanding between practitioner and client should include Using the understanding to reduce risk of misinterpretation or expectations Where the practitioner should document the understanding Whether to proceed if an understanding is not reached ...</p>	\$14.63	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	023026	Management's Discussion and Analysis - SSAE 8 Statement on Standards for Attestation Engagements (SSAE) No. 8 provides attestation standards and guidance to practitioners concerning the performance of an attest engagement with respect to management's discussion and analysis (MD&A) prepared pursuant to Security and Exchange Commission (SEC)-approved rules and regulations. This handy reference examines engagement acceptance considerations, engagement performance objectives, management's responsibilities, SEC's rules and regulations, timing of procedures, and examination and review engagement....	\$14.63	P
27 200	023027	Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2 and 3 - SSAE 9 CPAs who perform attest engagements are subject to the attestation standards and related interpretive commentary in this pronouncement. Statement on Standards for Attestation Engagements (SSAE) No. 9 gives amended coverage of general standards, standards of fieldwork and standards of reporting for attestation engagements. This SSAE examines the latest thinking on conditions for engagement performance, examination engagement, professional opinions, disagreements with management, and much more. Plus, it includes illustrative independent accountant's review reports....	\$14.63	P
27 200	023029	Attestation Standards: Revision and Recodification - SSAE No. 10 What should an auditor's working papers indicate, who are they the property of and how long a period of time should they be retained? Knowing the answers to questions on vital standards like these can make or break your practice. This AICPA Statement on Standards for Attestation Engagements - revised and recodified - spells out the latest attestation standards every auditor should know, including general standards, standards of fieldwork and standards of reporting. SSAE-10 covers guidance on standards regarding examining financial forecasts and projections, reporting on pro forma financial information, reporting on an entity's internal control over financial reporting, and performing a compliance attestation engagement. Examples of examination, review and agreed-upon procedure reports are also included....	\$14.63	P
27 200	023031	Amendment to Statement on Standards for Attestation Engagements No. 10, Attestation Standards: Revision and Recodification - SSAE No. 12 Amends Statement on Standards for Attestation Engagements No. 10, AICPA, Professional Standards, vol. 1, AT sec. 101.17-.18....	\$14.63	P
27 200	023032	Defining Professional Requirements in Statements on Standards for Attestation Engagements - SSAE No. 13 This Statement on Standards for Attestation Engagements (SSAE) sets forth the meaning of certain terms used in SSAEs issued by the Auditing Standards Board in describing the professional requirements imposed on practitioners. The provisions of this Statement are effective upon issuance....	\$19.86	P
27 200	023056	Reporting on an Entity's Internal Control Structure Over Financial Reporting - SSAE 2 Just how good is your client's internal control structure? Statement on Standards for Attestation Engagements (SSAE) No. 2 gives guidance to CPAs who examine and report on management's written assertion about the effectiveness of their entity's internal control structure over financial reporting. This SSAE offers revised instruction regarding conditions that must be met for a practitioner to take on the engagement as well as insight into conducting the engagement itself. Numerous illustrative independent accountant's reports are included. SSAE No. 2 supersedes AICPA Statement on Auditing Standards No. 30....	\$14.63	P
27 200	029201	Construction Contractors Accounting Developments 2005/2006 Financial Reporting Alert This Financial Reporting Alert helps you achieve a more robust understanding of the business environment for construction contracting companies. The Alert describes trends and issues facing most contractors in many of the construction markets in the country - including the effects of hurricane Katrina. Also, this Alert delivers information about current accounting and regulatory developments and how they may affect your business....	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	029202	Internal Control Reporting - Implementing Sarbanes-Oxley Section 404, Revised Edition Financial Reporting Alert Section 404 requires public companies to include a separate report on the assessment of the effectiveness of the entity's internal control with their annual report to the SEC. Additionally the entity's external auditors must attest to and report on the assessment made by management. This useful guide articulates significant technical issues and provides direction for managers - including CEOs, CFOs, internal auditors and other participants - on implementing section 404. You'll find detailed information on: Summary of Relevant Rules and Other Authoritative Literature SEC Rules External Auditor's Attestation Standards The COSO Internal Control Integrated Framework Components Key Characteristics Information Technology Considerations Project Planning Considerations General Planning Considerations Structuring the Project Team Working with the External Auditors Documentation of Internal Control and Tests of Controls Documentation of ...	\$26.13	P
27 200	029203	Current Accounting Issues and Risks - Financial Reporting Alert If you are preparing financial statements, are involved in financial reporting or oversee the financial reporting process, this handy Alert is for you. In it you will find an informative and understandable presentation of current accounting issues, business and economic risks, and other matters that may affect financial reporting this year. New accounting pronouncements are covered as well as topics such as pension plan considerations, lease accounting risks, impairment of investments, stock option accounting, and more. Be sure you have considered all the issues you need to be aware of as you engage in your financial reporting duties....	\$26.13	P
27 200	029875	Strategic Enterprise Management Systems: Tools for the 21st Century Though still in its infancy, strategic enterprise management (SEM) promises to be the big business development of the decade. In this authoritative book Martin Fahy outlines the significance of SEM as a powerful business tool and source of sustainable competitive advantage. Designed to integrate best practice across a wide range of business activity, SEM provides unprecedented and comprehensive support for informed decision-making. Read Martin Fahy's new book and discover how your company can reap the rewards of SEM. Crucially, successful SEM implementation depends on how effectively management teams can adapt the technologies and techniques to the unique business environment of their organization. Strategic Enterprise Management Systems: Tools for the 21st Century will help you to understand how successful implementation can be achieved. This book is essential reading for anyone involved in the strategic decision-making process. CFOs, CEOs and change managers will find it particularly ...	\$58.52	P
27 200	029876	The Handbook of Process-Based Accounting: Leveraging Processes to Achieve Results This publication introduces the approach of implementing and operating a forward-looking accounting system that is based on process management principles. Process-based accounting is a critical tool for financial and operational managers, enabling them to anticipate financial results and respond to it, thereby creating a sustainable competitive edge for their company. At any point in time, many events have already occurred that lock in activities to follow. Process-based accounting anticipates future financial results, within statistical limits, by developing an understanding of how processes relate to each other and consume resources. This book compares and contrasts process-based accounting to historical accounting. It discusses in-depth each of the techniques that underlie process-based accounting and how the synergy of the techniques provides insights and anticipatory management capability not possible with the traditional historical accounting model. Included in the publication ...	\$51.83	P
27 200	029878	A Financial Manager's Guide to Leading Performance Measurement Initiatives - CPA Performance View Services	\$103.66	P



SIN	Model Number	Description	GSA Price	Disc. Code
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This comprehensive guide maps out an easy-to-understand process for succeeding in the world of performance management. The guide provides step-by-step guidance for leading a successful performance measurement initiative within your company or organization. All of the steps are covered and nothing is overlooked, with the guide's valuable practice aids, including forms, checklists, questionnaires and other thought-provoking tools. Proven techniques and procedures developed by leading performance measurement specialists provide a clear road map for you to follow in leading this initiative. The authors of this guide are all experienced in either providing performance measurement services to their clients or leading internal performance measurement initiatives. They all are experts in the arena of performance measurement. Each chapter corresponds to a step in the process for leading consistent business performance measurement initiatives. The following is a partial list of the ...



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	029879	<p>Financial Reporting Fraud: A Practical Guide to Detection and Internal Control</p> <p>This new guide, written by a CPA for CPAs in both public practice and industry, provides the knowledge necessary to minimize fraud exposure for the CPA, the employer, and the client. Through case studies, you'll find explanations on: Where to look for the fraud Who is most likely to perpetrate the fraud What the fraud is going to look like What should be done to expose the fraud What to do to cut down the risk of future fraud Example scenarios and analysis illustrate key points, especially the red flags that CPAs, both internal and external, should be aware of and timely installed procedures and controls that could have prevented or limited the fraud. Our recommended related resources Internal Control - Integrated Framework Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions CPA's Handbook of Fraud & Commercial Crime Prevention...</p>	\$51.21	P
27 200	029880	<p>Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions</p> <p>CPAs today are faced with increasing responsibility for compliance with all manner of financial reporting requirements. As the number of financial restatements has grown and questions about management integrity have shaken investor confidence, the roles of financial managers and accountants have taken on both more importance and greater risk. Against this backdrop, financial managers and accountants must maintain and enhance their decision making skills within a values-driven environment or may suffer the consequences of their failure to do so. Corporate Ethics for Financial Managers: Navigating with Case Studies and Practical Solutions is designed to provide a series of nine case studies that illustrate real world ethical dilemmas and application of values consistent with the high standards of the profession. The case studies: are drawn, in most instances, from facts reported in actual court cases and disciplinary proceedings involving financial managers and accountants; put the ...</p>	\$51.21	P
27 200	029881	<p>How to Comply with Sarbanes-Oxley Section 404: Assessing the Effectiveness of Internal Control</p> <p>A step-by-step approach for planning and performing an assessment of internal controls. In addition to financial results, companies must now analyze and evaluate the quality of the processes and controls used to report these results. How to Comply with Sarbanes-Oxley Section 404 provides a comprehensive, logically structured approach to help readers test and evaluate internal control in their companies. Designed specifically for Sarbanes-Oxley Section 404 compliance, How to Comply with Sarbanes-Oxley Section 404 features: A step-by-step approach to engagement performance Original material from a leading expert in auditing and accounting Practice aids, including forms, checklists, illustrations, diagrams, and tables In-depth explanations to help professionals understand how best to approach the internal control engagement Examples and action plans providing blueprints for implementing requirements of the Act...</p>	\$57.74	P
27 200	030000	<p>Evaluating Performance in Information Technology Management Accounting Guideline</p> <p>Though there has been significant discussion concerning the importance of evaluating the payoffs of IT investment, there has been little guidance as to how to design or implement an appropriate performance evaluation system. Investments are often made without the rigor of measurement of either the benefits or costs of such investments. Typically costs are much higher than anticipated and the benefits are far lower and harder to achieve. This Management Accounting Guideline - Evaluating Performance in Information Technology will: Develop an IT performance measurement framework Articulate specific measures Describe the causal relationship between various drivers and measures Illustrate, through examples, how companies can identify and measure the payoffs of IT investments...</p>	\$26.13	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	030001	<p>Identifying, Measuring, and Managing Organizational Risks for Improved Performance Management Accounting Guideline</p> <p>Risk is an inescapable element of competing in a market economy. Organizations must be able to evaluate many types of risk - political, social, environmental, technological, economic, competitive, and financial - and incorporate the results into decisions regarding investments and operations, as well as into the systems used to monitor and evaluate the effectiveness of the actions taken. This Management Accounting Guideline - Identifying, Measuring, and Managing Organizational Risks for Improved Performance provides a Risk Management Payoff Model that includes a selection of performance measures to properly identify, measure, manage, and report risks. The model demonstrates that improved risk measurement and management not only helps the organization prevent loss, achieve performance and profitability targets, and increase shareholder value, but also produces organization-wide benefits, such as allocation of resources to the risks that really matter, enhanced working conditions, and ...</p>	\$26.13	P
27 200	055170	<p>Why You Need Valuation Services</p> <p>Use this client-focused brochure to explain your services to existing or potential clients. The professionally-prepared brochure explains: What to look for when selecting a valuation specialist The advantages of using a CPA/ABV What types of valuation services can be offered Order your supply today. (1 unit = 100 copies)...</p>	\$26.13	P
27 200	055171	<p>CPA: Adding Value to Your Case at Every Step</p> <p>Everyone knows that having a CPA for an expert witness can add value to any case. This handy, easy-to-read client brochure is a great litigation service-marketing tool, and a great way to introduce your services to your clients. The brochure clearly states - for the client - where the CPA can assist and how the CPA's expertise can help with the investigation. The tri-fold brochure can easily slip into a standard #10 business envelope as a promotional mailing. (1 unit = 25 copies)....</p>	\$15.68	P
27 200	055293	<p>Calculation of Damages From Personal Injury, Wrongful Death, and Employment Discrimination -- Consulting Services Practice Aid 98-2</p> <p>Civil litigation involving personal damages from personal injury, wrongful death, and employment discrimination often requires financial calculations. Practice Aid 98-2 discusses the types of engagements, the engagement scope and acceptance considerations, the types of damages, general approaches to damage estimation, and various methods of damage calculation used in these cases. It explores damage calculation taking into consideration such factors as life and worklife expectancy, past losses versus future losses, lost earnings, fringe benefits, household services, medical rehabilitation costs, personal consumption, inflation and growth factors, discounting of losses to present value, and more. This nonauthoritative guide also includes case studies on personal injury damages, employment discrimination damages and wrongful death damages....</p>	\$26.75	P
27 200	055295	<p>Valuing Intellectual Property and Calculating Infringement Damages -- Consulting Services Practice Aid 99-2</p> <p>Intellectual property, part of intellectual capital, is what companies will need to manage effectively in the twenty-first century. That makes CPAs who know how to value intellectual property and calculate infringement damages a valuable commodity as well. Consulting Services Practice Aid 99-2 provides practitioners with expert guidance in valuing intellectual economic property and its management and licensing. This nonauthoritative guide covers the traditional forms of intellectual property, such as patents, trademarks, copyrights, trade secrets, plus accounting considerations, tax legislation, valuation methodologies, Internal Revenue Code pricing, litigation and more....</p>	\$26.75	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	055296	<p>Business Valuation in Bankruptcy - Consulting Services Practice Aid 02-1</p> <p>The business landscape has become increasingly competitive and complex with the advent of global trade, technology and more diverse business transactions. Add to this a volatile economy, and the result is a more frequent occurrence of bankruptcies with greater impact in the marketplace. What has evolved is growth in valuation services for bankruptcies, which is necessary for determining adequate protection for creditors, claims estimation, asset recovery, intangible asset identification and possible reorganization or turnaround efforts, to cite a few purposes. Business Valuation in Bankruptcy will address the issues unique to bankruptcy engagements while offering examples to illustrate the more important points. To augment the CPAs' understanding, the publication explains professional standards, authoritative and non-authoritative valuation references, standards and premises of value, and approaches and methods of valuation. A case study and a list of bibliographic references add ...</p>	\$26.75	P
27 200	055297	<p>Litigation Services and Applicable Professional Standards -- Consulting Services Special Report 03-1</p> <p>CPAs are involved in a wide variety of engagements in the litigation services area including calculation of economic damages, valuations, fraud prevention, detection and investigation, tax analyses, bankruptcy analyses, attestation services. In connection with this work, CPAs can serve in many roles such as consultants, experts, triers of fact, special masters, mediators, arbitrators and others. To be an effective litigation services practitioner, whether it's full-time or part-time, it's critical that the CPA knows, understands and complies with the applicable standards, rules and laws. AICPA's Consulting Services Special Report 03-1, Litigation Services and Applicable Professional Standards, provides guidance to achieve these objectives. This Special Report supercedes Consulting Services Special Report 93-1, Application of AICPA Professional Standards in the Performance of Litigation Services. CPAs need to understand and adhere to the relevant sections of the AICPA Code of Professional ...</p>	\$27.17	P
27 200	055298	<p>Engagement Letters for Litigation Services - Business Valuation and Fraud and Litigation Services Practice Aid 04-1</p> <p>This useful practice aid provides detailed guidance in easy-to-follow language to CPAs who provide litigation services as consultants, experts, or other roles. Practice Aid 04-1 contains many examples to help minimize misunderstandings and includes several sample engagement letters to illustrate communications for various engagements. The step-by-step guidance on the content of communications includes - Terms of service Limitations on liability Ownership, use of materials, and attorney work product Billing and retainers Termination of service Issues of independence and conflicts of interest Dispute resolution provisions Other practical guidance This practice aid supersedes Consulting Services Practice Aid 95-2, Communicating Understandings in Litigation Services: Engagement Letters...</p>	\$27.17	P
27 200	055299	<p>A CPA's Guide to Family Law Services Business Valuation and Fraud & Litigation Services Practice Aid 05-1</p> <p>Practice Aid 05-1 was designed as a resource to help practitioners provide services to clients and attorneys in the area of family law. The Practice Aid walks you through family law engagement processes and shows you what to expect each step of the way. In addition, you'll find information on: The Divorce Process Work flow of Divorce Litigation Engagements Engagement Process Planning the Engagement Support The appendices offer you additional information, guidance and helpful websites including: professional standards and literature related to divorce litigation engagements, retirement plans - divorce planning considerations, and State Bar Association Web addresses....</p>	\$54.34	P
27 200	056500	<p>Income Reconstruction: A Guide to Uncovering Unreported Income</p> <p>This book provides proven methods to uncover and determine the amount of unreported income in a wide variety of businesses. It provides practical approaches in what to look for and how to determine the real income. Each chapter represents a different type of business. The contributing author of that chapter describes an actual engagement and what's involved in performing the engagement. Get the answers to such questions as: . What should suggest a possibility of unreported income when examining a business' figures? . During an interview, how do I spot red flags that suggest the existence of unreported income? . How do I apply a gross profit test or analysis to determine unreported income? . What should I be asking to help zero in on the issue of unreported income?...</p>	\$64.37	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	056503	<p>Risk Management: A CPA Toolkit for a Changing Environment</p> <p>As CPA firms of all sizes add more services to their offerings, the threat of exposure or financial loss increases. Good risk management policies, systems and procedures will allow firms to achieve positive ends and, in the process, avoid or at least substantially reduce the threat or fact of claims. For CPA firms to be able to manage risk, CPAs must learn how to recognize risk and develop methods to reduce and manage it. Risk Management: A CPA's Toolkit for a Changing Environment takes you through the complete process in three parts. In Part I find chapters on: . Determining and Defining Risk . Performing a firm self-assessment . Follow up and implementation on managing risk For assistance on assessing and analyzing your CPA firm, Part II of the toolkit includes in-depth survey questionnaires (included on a disk) on such topics as: . Risk Management Structure . New Client and Engagement Acceptance . Human Resources Management . Contingency Planning for Technology Failures</p>	\$52.67	P
27 200	056504	<p>The CPA's Handbook of Fraud and Commercial Crime Prevention</p> <p>This unique comprehensive handbook gives you details, tools, and guidance on many areas of fraud prevention and detection including: Managing the risk of fraud Promoting an ethical environment Risk financing and fidelity insurance Computer security and system recovery Internal fraud External fraud for personal gain Commercial crime Computer crime and computer criminals Dealing with a known or suspected fraud Fraud sector-by-sector This reference is a key tool for controllers responsible for preventing fraud as well as public practitioners who are auditing clients and are exposed to lawsuits if they fail to detect fraud. You will also find guidance on all of these hard-hitting subject areas of interest in one place, like: financial statement fraud fraud investigation corporate security procurement fraud identity theft sector-by-sector fraud prevention checklists In addition, you'll save time and avoid costly oversight with ready-to-use checklists ...</p>	\$188.10	P
27 200	056505	<p>The CPA's Guide to Medical, Dental, and Other Healthcare Practices</p> <p>The Healthcare industry is currently 16.97% of the U.S. GNP. Widespread changes in government regulations, organizational structure, and reimbursement methodologies make this industry a great engagement source for CPA consultants. To help CPAs expand their consulting practice or create a healthcare-consulting niche, The CPA's Guide to Medical, Dental and Other Healthcare Practices provides a one-stop, all-inclusive resource for medical, dental, mental health or eye care professional practice consulting engagements. This publication offers the tools and methods to facilitate engagement opportunities and provide practical insight along with sample worksheets, reports, checklists, questionnaires, tables, examples, and practice tips. This resource - written by seasoned CPA consultants to the healthcare industry - will arm the CPA with all the necessary ingredients to create or expand a consulting practice. The CPA's Guide to Medical, Dental and Other Healthcare Practices is divided ...</p>	\$82.56	P
27 200	056506	<p>Measuring Damages Involving Individuals</p> <p>This new expert toolkit takes you through the entire process of measuring and calculating damages. The guide along with the accompanying CD-ROM gives you the information you need in an easy-to-use format. The CD-ROM also includes links to relevant information on the Web. Some of the chapters included are: Overview of the Law of Damages The Accountant's Role in the Calculation of Economic Damages Lost Earnings and Lost Income Fringe Benefits Medical and Rehabilitation Costs Personal Consumption and Personal Maintenance Worklife Expectancy and Life Expectancy Employment Discrimination and Wrongful Termination...</p>	\$88.83	P
27 200	056507	<p>Using Competition for Performance Improvement: A Resource for Practitioners Advising Governments and Not-For-Profits</p> <p>This step-by-step guide is a must for CPAs working with or for not-for-profit organizations and governments of all sizes. It walks you through the entire competition process, beginning with identifying potential competition targets and ending with performance monitoring of the selected service provider. It provides valuable guidance on opportunities for introducing competition, outsourcing, or divestiture. You'll discover how to determine whether to privatize, retain, or reengineer targeted functions or activities. Numerous tools, exhibits, spreadsheets and comprehensive case studies help ensure successful performance improvements. Other coverage includes development of a competitive proposal, transition issues, and performing the cost analysis. Author Michael Crawford, CPA, and members of the AICPA's Government and Not-for-Profit Performance Improvement task Force have combined their knowledge and insight to develop a comprehensive approach complete with valuable practice aids. (Includes ...</p>	\$71.06	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	056508	<p>Marketing a Consulting Niche</p> <p>Many books have been written on how to market accounting and tax services, but few have been written on how to successfully build and market a consulting niche. This new book, written by 18 different hall of fame consultants, gives you the tool and tips on how to add value to your consulting services to retain clients and retain new ones. Each consultant presents you with his or her best practices, leadership traits and characteristics that led them to create a successful consulting niche. In Marketing a Consulting Niche, you'll find the chapters on eight specific service niches and nine industry niches. Use this book as a guide to help you navigate through the sometimes-daunting consulting services arena. Edited by Allan D. Koltin, CPA...</p>	\$54.34	P
27 200	056509	<p>Understanding and Implementing Privacy Services: A CPA Resource</p> <p>One of today's business challenges is maintaining the privacy of a customer's personal information. With identity theft on the rise, and fears of financial or medical records being accessed inappropriately, the number of challenges related to the protection of personal information is steadily increasing. Understanding and Implementing Privacy Services: A CPA's Resource provides a base of knowledge on the subject matter of Privacy as well as demonstrates the application of the AICPA/CICA Privacy Framework. In addition, numerous exhibits, tools, and appendices appear throughout the publication as well as on an accompanying CD-ROM. Privacy is a risk management issue for all organizations, and many are looking to CPAs both within their organizations as well as externally for solutions. Businesses that implement privacy policies in accordance with the AICPA/CICA Privacy Framework will likely meet, if not exceed, most applicable privacy laws and regulations while reducing privacy risk....</p>	\$145.26	P
27 200	056512	<p>Investment Advisory Relationships: Managing Client Expectations in an Uncertain Market</p> <p>by Phyllis Bernstein, CPA/PFS and Robert K. Doyle, CPA/PFS In today's uncertain markets, managing a client's expectations is almost as important-perhaps more important-than managing your client's money. Managing a client's expectations involves a combination of honing substantive technical expertise, as well as mastering the "people skills" necessary to educate clients and convey realistic expectations. This book presents an introduction to the concept of managing a client's expectations by laying the groundwork for a successful adviser/client relationship. Find chapters on: Establishing the Adviser-Client Relationship The Client Communication Cycle Designing a Realistic Investment Plan Money Managers Reporting and Monitoring Asset Allocation and Modern Portfolio Theory Fees and Compensation: Legal and Practical Issues Investments Used to Build Client Portfolios Selling investment advisory services and successfully marketing a financial planning practice is dependent ...</p>	\$49.12	P
27 200	056514	<p>Beyond Vision and Mission Reaching Operational and Financial Goals in Governments and NPOs</p> <p>Moving from the strategic planning phase to the implementation phase is complicated and hard work. Beyond Vision and Mission - Reaching Operational and Financial Goals in Governments and NPOs provides numerous tools and techniques to help the agency or organization achieve its ongoing vision and mission. The current economic environment puts constant pressure on organizations to operate more efficiently, economically and effectively, so it is important to help these entities reach their operational and financial goals. Each chapter in this 248-page guide describes the CPA's vital role in the strategic implementation process and provides: Step-by-step illustrations, worksheets, checklists and questionnaires that show how to implement an organizational strategy How to use the mission focus to help you set goals and impartially resolve priority issues How to direct the formulation of sensible strategies to accomplish your objectives and achieve your goals How to develop ...</p>	\$56.43	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	056515	<p>2005 Bankruptcy Revisions: Implications for Businesses and Financial Advisors</p> <p>Fundamental changes in the longstanding bankruptcy law has created new responsibilities for practitioners who advise debtors to achieve bankruptcy relief, and created challenges to businesses that may become creditors or may need to consider restructuring. For these, and numerous other issues related to the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (Bankruptcy Act) and its impact on current practices, businesses and financial advisors can now look to 2005 Bankruptcy Revisions: Implications for Businesses and Financial Advisors. This concise book focuses on the financial and tax aspects of the new Bankruptcy Act for businesses and consumers. It contains 16 chapters - all written by CPAs and attorneys who are experts in bankruptcy and insolvency issues - has been edited by Grant Newton, one of the world's leading authorities on bankruptcy. Each chapter of the book: describes bankruptcy practices before the 2005 Act, explains changes to the law, identifies ...</p>	\$36.58	P
27 200	056520	<p>Understanding and Implementing Trust Services</p> <p>The AICPA and CICA jointly developed Understanding and Implementing Trust Services to assist CPAs in offering and delivering trust services. This comprehensive guide contains: Complete text of Trust Services Principles and Criteria Guidance on providing advisory services according to the principles and criteria Guidance on delivering attest engagements and over 40 sample reports Third-Party Service Provider (TPSP) information Engagement planning and management representation letters Trust Services licensing and cost explanation Branding information Marketing information and a complete brochure for clients Understanding and Implementing Trust Services is really the only tool you'll need to get your firm to begin offering Trust Services....</p>	\$145.26	P
27 200	056590	<p>Privacy Matters: An Introduction to Personal Information Protection</p> <p>This guide introduces and raises awareness and understanding about privacy matters. You'll find chapters on understanding privacy, how to design and implement a privacy program, managing the risk - online or offline, and more. In addition, you'll find information on the privacy laws and regulations in the U.S. and internationally. You'll also find a risk assessment questionnaire to help you further understand, define and create your privacy program. Also, see an explanation of the joint AICPA/CICA Enterprise-Wide Privacy Task Force initiatives to provide business solutions to today's privacy issues by building a Privacy Practices Framework that incorporates concepts from all significant domestic and international privacy laws, regulations, and guidelines. A great book to help your clients better understand personal information protection. 1 unit = 5 copies...</p>	\$20.90	P
27 200	056600	<p>Understanding Business Valuation: A Practical Guide to Valuing Small to Medium Sized Businesses</p> <p>Second Edition Gary Trugman's new bestseller takes up where the original left off in bringing real-world experience and simplifying a technical and complex area of practice - business valuation - a timely topic in today's uncertain times. Written for the CPA by a CPA, this book gives you all of the important, topical information in an informal, easy-to-read style. The second edition has been greatly expanded - by over 300 pages. It's a must have for those seeking to learn more about this discipline and provide value-added services to their clients. You will find the following forms and checklists in the book: Conflict of Interest Verification Mutual Retained Business Valuation Retainer Agreement Accounting Practice Document checklist Checklists for guideline companies Guideline Public Companies worksheets Valuation reports A CD containing sample reports is also included! Also available in CPE self-study format -Understanding Business Valuation...</p>	\$103.46	P
27 200	056601	<p>A CPAs Guide to Valuing a Closely Held Business</p> <p>Learn about the business valuation process with A CPA's Guide to Valuing a Closely Held Business. You'll receive the overview that you need to understand a business valuation. You'll learn about the objectives, necessary steps and applications of this practice discipline. Written in plain English by a leading expert in the field, this book is a must-have reference for CPAs and professionals who do not regularly perform business valuations. You'll get the information you need on key areas, including: Engagement considerations Purpose and function of the business valuation Tax considerations Valuation concepts Premises of allocation The use of financial ratio analysis in the business valuation process to evaluate past, current and future performance of a business is also addressed. An extensive case study illustrating the valuation process is included....</p>	\$47.03	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	057194	<p>Codification of Statements on Auditing Standards</p> <p>This book, created for auditors of non-public companies, is codified with all amendments and conforming changes as of January 1, 2005, giving you the most up-to-date guidance. All AICPA Statements on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and related interpretations are conveniently organized so that the information can be located quickly and easily. The pronouncements are indexed by subject, with amendments noted and superseded portions deleted. You'll find these updates - and more - in the 2005 edition: Auditing Interpretations No. 17 and No. 18 of SAS No. 58, Reports on Audited Financial Statements, titled "Clarification in the Audit Report of the Extent of Testing of Internal Control Over Financial Reporting in Accordance With Generally Accepted Auditing Standards" and "Reference to PCAOB Standards in an Audit Report on a Nonissuer" Auditing Interpretation No. 15 of SAS No. 62, titled "Auditor Reports on Regulatory Accounting or ...</p>	\$87.78	P
27 200	057196	<p>Codification of Statements on Standards for Accounting and Review Services</p> <p>This new 2005 edition, as of January 1, 2005, has been updated with the following Statements on Standards for Accounting and Review Services and related interpretations: SSARS No. 10, Performance of Review Engagements SSARS No. 11, Standards for Accounting and Review Services Accounting and Review Services Interpretation No. 26 of SSARS No. 1, Compilation and Review of Financial Statements, titled "Communicating Possible Fraud and Illegal Acts to Management and Others" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....</p>	\$30.31	P
27 200	057197	<p>Codification of Statements on Standards for Attestation Engagements</p> <p>All Statements, as of January 1, 2005, in effect have been arranged by subject and fully indexed in this useful reference. New to the 2005 edition: Attest Engagements Interpretation No. 6 of SSAE No. 10, Chapter 1, Attest Engagements, titled "Reporting on Attestation Engagements Performed in Accordance With Government Auditing Standards" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....</p>	\$30.31	P
27 200	057198	<p>Codification of Statements on Standards -- Set</p> <p>Purchase both the Codification of Statements on Auditing Standards and the PCAOB Standards and Related Rules together and get access to a complete set of U.S. auditing standards for public and non-public companies - and SAVE over \$30!...</p>	\$151.53	P
27 200	057199	<p>PCAOB Professional Standards and Related Rules</p> <p>PCAOB Standards and Related Rules (Including Select SEC-Approved PCAOB Releases and Staff Guidance) has been developed by the AICPA to supply auditors with a workable, current, and comprehensive source of PCAOB standards for their engagements. This compilation delivers - Professional standards and staff guidance - including standards on auditing, attest, quality control, ethics, and independence PCAOB Auditing Standards and all of the conforming amendments. Original PCAOB Releases A detailed reference table and narrative explaining the applicability of the PCAOB standards and generally accepted auditing standards - and the differences between PCAOB standards and GAAS Comprehensive PCAOB Staff guidance This edition includes: The PCAOB's "Report on the Initial Implementation of Auditing Standard No. 2, An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements" discusses issues identified in the course of the PCAOB's ...</p>	\$99.28	P
27 200	057200	<p>Codification of Statements on Auditing Standards</p>	\$87.78	P



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This book, created for auditors of non-public companies, is codified with all amendments and conforming changes as of January 1, 2005, giving you the most up-to-date guidance. All AICPA Statements on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and related interpretations are conveniently organized so that the information can be located quickly and easily. The pronouncements are indexed by subject, with amendments noted and superseded portions deleted. You'll find these updates - and more - in the 2005 edition: Auditing Interpretations No. 17 and No. 18 of SAS No. 58, Reports on Audited Financial Statements, titled "Clarification in the Audit Report of the Extent of Testing of Internal Control Over Financial Reporting in Accordance With Generally Accepted Auditing Standards" and "Reference to PCAOB Standards in an Audit Report on a Nonissuer" Auditing Interpretation No. 15 of SAS No. 62, titled "Auditor Reports on Regulatory Accounting or ...



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	057201	Codification of Statements on Standards for Accounting and Review Services This new 2005 edition, as of January 1, 2005, has been updated with the following Statements on Standards for Accounting and Review Services and related interpretations: SSARS No. 10, Performance of Review Engagements SSARS No. 11, Standards for Accounting and Review Services Accounting and Review Services Interpretation No. 26 of SSARS No. 1, Compilation and Review of Financial Statements, titled "Communicating Possible Fraud and Illegal Acts to Management and Others" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....	\$40.76	P
27 200	057202	Codification of Statements on Standards for Attestation Engagements All Statements, as of January 1, 2005, in effect have been arranged by subject and fully indexed in this useful reference. New to the 2005 edition: Attest Engagements Interpretation No. 6 of SSAE No. 10, Chapter 1, Attest Engagements, titled "Reporting on Attestation Engagements Performed in Accordance With Government Auditing Standards" In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of Statement on Standards for Accounting and Review Services No. 10, Performance of Review Engagements....	\$40.76	P
27 200	058516	Understanding Audits and the Auditor's Report: A Guide for Financial Statement Users This newly revised book describes and defines the audit process, the auditor and management's role in the audit, and financial statement preparation process. Gain an understanding of: Management's responsibility for the financial statements and the judgments involved in preparing the statements in accordance with GAAP The auditor's responsibility for expressing an opinion on management's financial statements and the assurance provided by the opinion The wording of a standard and nonstandard auditor's report... and much, much more!...	\$9.20	P
27 200	059546	Tax Practice Guides and Checklists Tax Practice Guide & Checklists offers users invaluable materials for preparing and review of all principal tax forms, letters of transmittal to clients, model engagement letters and other helpful guides. Also included in this edition are return preparation and review checklists for all of the principle tax forms. The CD-ROM edition includes documents in PDF and/or Word formats....	\$137.94	P
27 200	060170	Standards for Accounting and Review Services - SSARS No 11 SSARS No. 11 establishes a SSARS hierarchy. The statement, effective upon issuance, is beneficial to practitioners by making them aware of the appropriate literature and the various publications' standing in the SSARS hierarchy. In addition, it addresses a technical correction to SSARS No. 2, Reporting on Comparative Financial Statements (AICPA, Professional Standards, vol. 2, AR sec. 200)....	\$19.86	P
27 200	060442	The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles in the Independent Auditors Report - SAS 69 Make sure you say what you mean! An independent auditor's unqualified opinion usually includes the phrase, "present fairly in conformity with generally accepted accounting principles." Statement on Auditing Standards (SAS) No. 69 clearly explains the meaning of that phrase when the phrase appears in the independent auditor's report. This SAS discusses the sources of established accounting principles that are generally accepted in the United States, covering accounting bodies designated by the AICPA, expert accountants who deliberate on accounting issues in public forums, and others. Plus, it specifies application of the "present fairly" phrase to the financial statements of nongovernmental and also to state and local governmental entities. SAS No. 69 supersedes AU sec. 411, AICPA, Professional Standards....	\$15.68	P
27 200	060444	The Confirmation Process - SAS 67	\$15.68	P



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Get what you need, when you need it. Confirmation is a process used to obtain evidence, from third parties, about financial statement assertions made by management. Statement on Auditing Standards No. 67 provides guidance about the confirmation process in audits performed in accordance with generally accepted auditing standards. This SAS: Defines the confirmation process Discusses the relationship of confirmation procedures to the auditor's assessment of audit risk Describes certain factors that affect the reliability of confirmation Provides guidance on performing alternative procedures when response to confirmation requests are not received Gives help on evaluating the results of confirmation procedures Specifically addresses the confirmation of accounts receivable Supersedes SAS No. 1 Codification of Auditing Standards and Procedures, AICPA, Professional Standards...



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060445	Using the Work of a Specialist - SAS 73 Actuaries, appraisers, engineers, environmental consultants, geologist, attorneys and other specialists often serve as valuable resources for CPAs. Statement on Auditing Standards No. 73 provides guidance to the auditor who uses the work of a specialist in performing an audit in accordance with generally accepted auditing standards. This SAS discusses: Making the decision to use the work of a specialist Evaluating the qualifications and work of a specialist Assessing the relationship of the specialist to the client Using the findings of a specialist Determining the effect of the specialist's work on the auditor's report Referring to the specialist in the auditor's report SAS No. 73 supersedes Statement on Auditing Standards No. 11, AICPA, Professional Standards....	\$15.68	P
27 200	060446	Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Finance Assistance - SAS 74 Conduct your audits with confidence! Statement on Auditing Standards (SAS) No. 74 is designed for CPAs who audit a governmental entity under generally accepted auditing standards, and who test and report on compliance with laws and regulations under Governmental Auditing Standards (the Yellow Book) or in certain other circumstances involving governmental financial assistance. It provides guidance to the auditor to: Apply the provisions of Statement on Auditing Standards No. 54, relative to detecting financial misstatements resulting from illegal acts Perform a financial audit in accordance with Government Auditing Standards Perform a single or organization-wide audit or a program-specific audit in accordance with federal audit requirements Communicate with management if the auditor becomes aware that the entity is subject to an audit requirement not be encompassed in the terms of the auditor's agreement SAS No. 74 supersedes Statement on Auditing Standards ...	\$15.68	P
27 200	060448	Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement - SAS 75 Companies who want to evaluate specifics in a financial statement often go to an independent auditor. Statement on Auditing Standards (SAS) No. 75 sets forth standards and provides guidance to accountants engaged by clients to issue a report of findings based on agreed-upon procedures performed on the specific subject matter of specified elements, accounts, or items of a financial statement. This SAS gives insight into: Applying generally accepted auditing standards Evaluating considerations for engagement Establishing a clear agreement with the client through an engagement letter Performing effective procedures Presenting the auditor's specific findings Preparing and maintaining working papers Reporting required elements Illustrative auditors' reports are included. This SAS supersedes Statement on Auditing Standards No. 35, AICPA, Professional Standards....	\$15.68	P
27 200	060449	Amendments to Statement on Auditing Standards No 72 Letters for Underwriters and Certain Other Requesting Parties - SAS 76 Please note: Statement on Auditing Standards (SAS) No. 76 offers reporting guidance on when certain parties identified in SAS No. 72 request a letter without providing a representation letter. This SAS gives revised direction to accountants for performing and reporting on the results of engagements to issue comfort letters for underwriters and certain other requesting parties who meet certain requirements in connection with financial statements and statement schedules. And it specifies what to state to companies that request a comfort letter but do not provide a representation letter. A sample letter to a requesting party that has not provided a representation letter is included....	\$15.68	P
27 200	060548	Illegal Acts By Clients - SAS 54 Failure to file tax returns, unexplained payments to government officials, and unusually large payments in cash are just some of the warning signs of the possibility of illegal acts. What should auditors do when they uncover these illegal acts on a client's financial statement? Statement on Auditing Standards (SAS) No. 54 prescribes the consideration an independent auditor should give to the possibility of illegal acts by a client in an audit of financial statements. This SAS provides guidance on the auditor's responsibility with respect to detecting of, considering the financial statement effects of, and reporting of illegal acts. It reveals eight major signs of possible illegal acts and examines effective audit procedures in response to these illegal acts. SAS No. 54 supersedes Statement on Auditing Standards No. 17, AICPA, Professional Standards....	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060552	Consideration of the Internal Control Structure in a Financial Statement Audit-- SAS 55 Before you perform your next audit, read this! Statement on Auditing Standards No. 55 provides guidance on the independent auditor's consideration of an entity's internal control structure in an audit of financial statements in accordance with generally accepted auditing standards. This SAS describes the elements of an internal control structure (the control environment, the accounting system, and control procedures) and explains how an auditor should consider the internal control structure in planning and performing an audit. Here is vital information to help the auditor: Identify types of potential misstatements Consider factors that affect the risk of material misstatement Design substantive tests Document the understanding of the entity's internal control structure elements Document the basis for the auditor's conclusions about the assessed level of control risk SAS No. 55 supersedes Statement on Auditing Standards No. 1, AICPA, Professional Standards....	\$15.68	P
27 200	060567	Analytical Procedures -- SAS 56 Is there a serious financial misstatement lurking in your next audit engagement - a misstatement that could be uncovered by analytical procedures? Analytical procedures, an important part of the audit process, consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Statement on Auditing Standards No. 56 provides guidance on the use of analytical procedures and requires the use of analytical procedures in the planning and overall review stages of all audits. This SAS explains how analytical procedures are used: To assist the auditor in planning the nature, timing, and extent of other auditing procedures As a substantive test to obtain evidential matter about particular assertions related to account balances or classes of transactions As an overall review of the financial information in the final review stage of the audit To detect potential financial misstatements SAS No. 56 supersedes ...	\$15.68	P
27 200	060586	Reports on Audited Financial Statements -- SAS 58 Apprise yourself of these big changes in auditing! Statement on Auditing Standards (SAS) No. 58 changes generally accepted auditing standards by: Prescribing a new form for the auditor's standard report that now differentiates management's responsibilities for the financial statements from the auditor's role Revising the second standard of reporting Changing the manner of reporting on a material uncertainty Expanding the guidance for addressing and evaluating uncertainties SAS No. 58 also revises guidance on reporting on comparative financial statements, guidance on reporting for accounting changes not in conformity with GAAP and more. This SAS includes numerous illustrative independent auditor's reports. SAS 58 supersedes SAS No. 2, Reports on Audited Financial Statements, AICPA, Professional Standards....	\$15.68	P
27 200	060603	Communication of Internal Control Structure Related Matters Noted in an Audit -- SAS 60 Get expert advice for auditors who want to report significant internal control structure deficiencies to the audit committee. Statement on Auditing Standards (SAS) No. 60 provides guidance in identifying and reporting conditions that relate to an entity's internal control structure observed during an audit of financial statements. These conditions could adversely affect an organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. SAS No. 60 also provides guidance on establishing, between the auditor and client, agreed-upon criteria for identifying and reporting additional matters beyond those required by this SAS. Numerous examples of possible reportable conditions are given....	\$15.68	P
27 200	060650	Omnibus Statement on Standards for Accounting and Review Services-- 2005 - SSARS No. 12 This SSARS standard amends Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements, (AICPA, Professional Standards, vol. 2, AR sec. 100.05-10, 100.25, 100.33, 100.38, 100.49-58, 100.61-62, and 100.80), and rescinds Interpretation No. 26, "Communicating Possible Fraud and Illegal Acts to Management and Others," of SSARS No. 1, Compilation and Review of Financial Statements, (AICPA, Professional Standards, vol. 2, AR sec. 9100.100-103; and amendment to SSARS No. 2, Reporting on Comparative Financial Statements, AICPA, Professional Standards, vol. 2, AR sec. 200.25-27)...	\$19.86	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060651	<p>Compilation of Specified Elements, Accounts, or Items of a Financial Statement - SSARS No. 13</p> <p>This SSARS rescinds Interpretation No. 8, "Reports on Specified Elements, Accounts, or Items of a Financial Statement," of SSARS No. 1, Compilation and Review of Financial Statements (AICPA, Professional Standards, vol. 2, AR sec. 9100.27-.28) SSARS currently provide guidance concerning the standards and procedures applicable when an accountant submits unaudited financial statements to his or her client or third parties. By definition, presentations of specified elements, accounts, or items of a financial statement are not financial statements. This Statement expands SSARS to apply when an accountant is engaged to compile or issues a compilation report on one or more specified elements, accounts, or items of a financial statement. ...</p>	\$19.86	P
27 200	060652	<p>Compilation of Pro Forma Financial Information - SSARS No. 14</p> <p>A compilation of pro forma financial information is limited to presenting financial information that is the representation of management (owners) without undertaking to express any assurance on that information. The objective of pro forma financial information is to show what the significant effects on historical financial information might have been had a consummated or proposed transaction (or event) occurred at an earlier date. Pro forma financial information is commonly used to show the effects of transactions such as the following: Business combination Change in capitalization Disposition of a significant portion of the business Change in the form of business organization or status as an autonomous entity Proposed sale of securities and the application of the proceeds Nothing in this Statement is intended to preclude an accountant from preparing or assisting in the preparation of pro forma financial information and submitting such pro forma financial information to the ...</p>	\$19.86	P
27 200	060661	<p>Amendment to Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements -- SSARS 8</p> <p>Sometimes CPAs are asked to compile financial statement information meant just for the eyes of a client's management. Statement on Standards for Accounting and Auditing Services No. 8 provides communication and performance requirements for unaudited financial statements submitted to a client that are not expected to be used by a third party. It gives CPAs specific guidance on: When a written engagement agreement is required between CPA and client What knowledge is required for conducting compilation engagements How to report on financial statements that omit substantially all disclosures How to make a report when the accountant is not independent When to withdraw from the engagement This amendment includes an illustrative engagement letter written by a CPA who is handling a compilation of financial statements not intended for third party use....</p>	\$14.63	P
27 200	060662	<p>Omnibus Statement on Standards for Accounting and Review Services - 2002 - SSARS No. 9</p> <p>This statement amends Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements, AICPA, Professional Standards, vol.2, AR sec. 100, and Statement on Standards for Accounting and Review Services No. 4, Communications Between Predecessor and Successor Accountants, AICPA, Professional Standards, vol. 2, AR sec. 400....</p>	\$14.63	P
27 200	060663	<p>Performance of Review Engagements - SSARS No 10</p> <p>SSARS No. 10 amends SSARS No. 1 by: Expanding on previously provided guidance on analytical procedures, inquiries, and other review procedures Providing inquiries regarding fraud in a review engagement Requiring representations regarding fraud in the management representation letter Clarifying and providing guidance regarding documentation in a review engagement. The new standard is effective for reviews of financial statements for periods ending on or after Dec. 15, 2004....</p>	\$19.86	P
27 200	060664	<p>Omnibus Statement on Standards for Accounting and Review Services -- SSARS 7</p>	\$10.87	P



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Statement on Standards for Accounting and Review Services (SSARS) No. 7 clarifies the applicability of SSARS No. 1, Compilation and Review of Financial Statements. It indicates that in certain circumstances, an accountant may perform a review of a public company under the provisions of Statements of Standards for Accounting and Review Services. It also addresses revisions or clarifications on: Merely typing or reproducing financial statements as an accommodation to a client The communication of client errors that are not material, and irregularities or illegal acts that are inconsequential Client representation letters The accountant's reporting responsibilities when it is decided there is uncertainty about a client's ability to continue as a going concern Situations where there is a change in engagement from audit to review or compilation Illustrative engagement letters for the review of financial statements are included....



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060665	Amendments to Statements on Auditing Standards No. 22, Planning and Supervision, No. 59 - - SAS 77 Look here for all the latest details. Statement on Auditing Standards (SAS) No. 77's amendments clarify which audits require a written audit program, revise the auditor's responsibility when their client's ability to continue as a going concern is in doubt, and preclude general distribution of audited financial statements in certain instances affected by a governmental regulatory agency....	\$15.68	P
27 200	060667	Compliance Attestation -- SSAE 3 How do you know when to accept a compliance attestation engagement? SSAE No. 3 provides guidance for engagements related to management's written assertion about either (a) an entity's compliance with requirements of specified laws, regulations, rules, contracts, or grants or (b) the effectiveness of an entity's internal control structure over compliance with specified requirements. This Statement on Standards for Attestation Engagements gives expert instruction on: When a practitioner should and should not accept an engagement to perform a review How to establish agreed-up procedures for the engagement Which factors to consider when assessing attestation risk How to obtain sufficient evidence What to consider when forming an opinion on management's assertion When it is appropriate to modify the report Illustrations of an independent accountant's report are included....	\$14.63	P
27 200	060670	Amendment to Statement on Auditing Standards No. 58, Reports on Audited Financial Statements - SAS 79 See how Statement on Auditing Standards (SAS) No. 79 makes the auditor's job easier! SAS No. 79 amends SAS No. 58, Reports on Audited Financial Statements, to eliminate the requirement that, when certain criteria are met, the auditor add an uncertainties explanatory paragraph to the auditor's report. It also clarifies and reorganizes the guidance of SAS No. 58 concerning emphasis paragraphs, uncertainties and disclaimers of opinions. Obtain SAS No. 79 and get all the details. An example of a successor auditor's report when the predecessor auditor's report is not presented is included in this SAS....	\$15.68	P
27 200	060671	Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55 - SAS 78 The definition of internal control has changed. Internal control is a process designed to provide reasonable assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. SAS No. 78 revises the definition and description of internal control contained in SAS No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, to recognize the definition and description contained in the widely respected COSO publication, Internal Control-Integrated Framework. In so doing, it provides revised guidance on the independent auditor's consideration of an entity's internal control in an audit of financial statements in accordance with generally accepted auditing standards....	\$15.68	P
27 200	060672	Auditing Investments - SAS 81 Now, more than ever, auditing an entity's investments correctly and completely is important. Statement on Auditing Standards No. 81 provides guidance to auditors in auditing investments in securities, i.e., debt securities and equity securities, and investments accounted for under Accounting Principles Board Opinion No. 18, The Equity Method of Accounting for Investments in Common Stock. It gives instruction concerning substantive auditing procedures to be performed in gathering evidential matter related to assertions about investments. Significant FASB Statements, investments accounted for using the equity method, valuation and presentation and more are discussed. This SAS supersedes SAS No. 1, AICPA, Professional Standards....	\$15.68	P
27 200	060673	Amendment to Statement on Auditing Standards No. 31, Evidential Matter - SAS 80 Most of the independent auditor's work in forming their opinion on financial statements consists of obtaining and evaluating evidential matter concerning the assertions in financial statements. The measure of the validity of such evidence for audit purposes lies in the judgment of the auditor. Statement on Auditing Standards No. 80 updates the material in SAS No. 31 to reflect the trend towards electronically transmitted, processed, maintained or accessed evidence and to address this trend's impact on the auditor's ability to assess detection risk....	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060678	Establishing an Understanding With the Client - SAS 83 Establishing an understanding with a prospective client can make the difference between whether an auditor accepts or declines an audit engagement. Statement on Auditing Standards (SAS) No. 83 amends SAS No. 1, Codification of Auditing Standards and Procedures, to incorporate guidance about auditors establishing a mutual understanding with clients regarding the services to be performed. SAS No. 83 discusses: The elements to be included in the understanding How to use the understanding to reduce the risk of misinterpretation regarding the needs of clients and auditors How and where the mutual understanding should be documented When not to accept an audit engagement ...	\$15.68	P
27 200	060683	Communications Between Predecessor and Successor Auditors - SAS No. 84 Statement on Auditing Standards (SAS) No. 84 provides guidance on communications between predecessor and successor auditors when a change of auditors is in process or has taken place. It will prove valuable whenever an independent auditor is considering accepting an engagement to audit or reaudit financial statements and after that auditor has been appointed to perform such an engagement. You'll get expert insight into: When an auditor should and should not accept an engagement Which types of inquiries assist successors in deciding whether to accept an engagement How to handle the smooth transition of working papers What to do when the successor finds possible misstatements in financial statements reported on by a predecessor An illustrative client consent and acknowledgement letter, and an illustrative successor auditor acknowledgement letter are included. SAS 84 supersedes SAS No. 7, AICPA, Professional Standards....	\$15.68	P
27 200	060687	Management Representations - SAS No. 85 Statement on Auditing Standards (SAS) No. 85 discusses the requirement that independent auditors obtain written representations from management as part of an audit of financial statements performed in accordance with generally accepted auditing standards. This SAS also provides guidance concerning the representations to be obtained. SAS 85 shows how auditors obtain written representations from management to complement other auditing procedures. It examines how these representations from management relate to financial statements, completeness of information, recognition, measurement and disclosure, and subsequent events. Illustrative management representation letters and an illustrative updating management representation letter are included. SAS 85 supersedes SAS No. 19 and Auditing Interpretations No. 2 and amends SAS No. 58....	\$15.68	P
27 200	060688	Amendment to Statement on Auditing Standards No. 72, Letters for Underwriters and Certain Other Requesting Parties - SAS No. 86 Statement on Auditing Standards (SAS) No. 86 reflects the changes for issuance of Statement on Standards for Attestation Engagements No. 8, Management's Discussion and Analysis. It rennumbers footnotes, explains when accountants should and should not refrain from commenting on matters in a comfort letter, and includes a new example of a comfort letter that includes reference to examination of annual MD&A and review of interim MD&A. SAS No. 86 amends SAS No. 72, AICPA, Professional Standards....	\$15.68	P
27 200	060689	Restricting the Use of an Auditor's Report - SAS No. 87 When should an auditor use a restricted use report? Statement on Auditing Standards (SAS) No. 87 provides guidance to auditors on restricting the use of reports issued pursuant to Statements on Auditing Standards. This SAS: Defines the terms general use and restricted use Describes the circumstances in which the use of auditors' reports should be restricted Specifies the language to be used in auditors' reports that are restricted as to use Included is a list of illustrative reports that will require conforming changes as a result of the issuance of SAS No. 87....	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060690	<p>Service Organizations and Reporting on Consistency - SAS No. 88</p> <p>This amendment clarifies the applicability of Statement on Auditing Standards (SAS) No. 70, Reports on the Processing of Transactions by Service Organizations. It states that SAS No. 70 is applicable to the audit of the financial statements of an entity that obtains, from another organization, services that are part of the entity's information system. SAS No. 88: Provides guidance to help auditors determine whether services are part of their client's information system. Revises and clarifies the factors a user auditor should consider in determining the significance of a service organization's controls to a user organization's controls. Clarifies the instruction on determining whether information about a service organization's controls is necessary to plan the audit. SAS No. 80 amends Statement on Auditing Standards No. 70, Reports on the Processing of Transactions by Service Organizations and Statement on Auditing Standards No. 1, Codification of Auditing Standards ...</p>	\$15.68	P
27 200	060691	<p>Audit Adjustments - SAS No. 89</p> <p>Communicating concerns about financial misstatements can be crucial. Statement on Auditing Standards (SAS) No. 89 gives revised guidance on the documenting and handling of material misstatements and audit adjustments. It discusses: An important reference to material misstatements that should be addressed in an engagement letter. A significant acknowledgement by management that must be included in a representation letter. A requirement for auditors who must inform the audit committee about uncorrected misstatements. SAS No. 89 represents amendments to SAS No. 1, Codification of Auditing Standards and Procedures, as amended by SAS No. 83, Establishing an Understanding With the Client; SAS No. 85, Management Representations; and SAS No. 61, Communication With Audit Committees....</p>	\$15.68	P
27 200	060692	<p>Audit Committee Communications - SAS No. 90</p> <p>Statement on Auditing Standards (SAS) No. 90 requires an auditor of Securities and Exchange Commission clients to discuss with audit committees the auditor's judgments about the quality, not just the acceptability, of the company's accounting principles and underlying estimates in its financial statements. SAS No. 90 fills you in on the details. This SAS amends SAS No. 61, Communication With Audit Committees, AICPA Professional Standards, and SAS No. 71, Interim Financial Information....</p>	\$15.68	P
27 200	060693	<p>Federal GAAP Hierarchy - SAS No. 91</p> <p>Knowing which accounting and auditing guidance to apply is the first important step to conducting a successful engagement. Statement on Auditing Standards (SAS) No. 91 establishes a hierarchy of accounting principles for federal governmental entities. This SAS discusses and ranks Federal Accounting Standards Advisory Board (FASAB) Statements and Interpretations, AICPA and FASAB pronouncements, FASAB Technical Bulletins, AICPA Industry Audit and Accounting Guides and Statements of Position, AICPA AcSEC Practice Bulletins, FASAB Technical Releases, FASAB guides and more. SAS No. 91 amends SAS No. 69, The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles, AICPA Professional Standards....</p>	\$15.68	P
27 200	060695	<p>Omnibus Statement on Auditing Standards - 2000 - SAS No. 93</p> <p>Statement on Auditing Standards (SAS) No. 93 discusses the removal of the requirement for a written assertion as a condition of performance for agreed-upon procedures engagements. It also modifies the auditor's report to enable report readers to easily ascertain the country of origin of the accounting principles and auditing standards followed by the auditor. Plus, it addresses the predecessor/successor issue of auditors who are engaged to perform a first-year audit but do not complete the audit. Samples of an independent auditor's report on financial statements are included. This SAS represents a withdrawal of SAS No. 75, Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement. It also amends SAS No. 58, Reports on Audit Financial Statements and SAS No. 84, Communications Between Predecessor and Successor Auditors....</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060696	<p>The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit - SAS No. 94</p> <p>Amends Statement on Audit Standards No. 55, Consideration of Internal Control in a Financial Statement Audit, AICPA, Professional Standards, vol. 1, AU sec. 319. Because Information Technology (IT) provides potential risks as well as potential benefits of effectiveness and efficiency for a client's internal control, auditors need to consider how an entity's use of IT may affect controls relevant to the audit. Controls relevant to the audit are those that are likely to prevent or detect material misstatements in financial statement assertions. This AICPA Statement of Auditing Standards gives guidance on the independent auditor's consideration of an entity's internal control in an audit of financial statements in accordance with generally accepted auditing standards. It defines internal control, describes the objectives and components of internal control and explains how an auditor should consider internal control in planning and performing an audit when IT issues are involved. The ...</p>	\$15.68	P
27 200	060697	<p>Generally Accepted Auditing Standards - SAS No. 95</p> <p>Here is the latest literature for independent auditors who must plan, conduct and report the results of an audit in accordance with generally accepted auditing standards. These auditing standards provide a measure of audit quality and the objectives to be achieved in an audit. This essential publication includes newly revised general, field work, and reporting standards that must be met for financial statement audits for periods beginning on or after December 15, 2001. It also discusses how auditors can support their audits by referring to recommendations on the applications of SASs found in interpretive publications and other auditing literature....</p>	\$15.68	P
27 200	060698	<p>Audit Documentation - SAS No. 96</p> <p>Audit Documentation offers the auditor information on what the documentation should contain, the process for documentation, and how the standards of fieldwork have been observed - and much more. This Statement is effective for audits of financial statements for periods beginning on or after May 15, 2002. SAS No. 96 supersedes SAS No. 41, Working Papers, and amends SAS No. 47, Audit Risk and Materiality in Conducting an Audit, SAS No. 56, Analytical Procedures, SAS No. 59, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern....</p>	\$15.68	P
27 200	060699	<p>Amendment to Statement on Auditing Standards No. 50, Reports on the Application of Accounting Principles - SAS No. 97</p> <p>This amendment revises SAS No. 50, Reports on the Application of Accounting Principles (AICPA Professional Standards AU sec. 625), to prohibit an accountant from providing a written report on the application of accounting principles not involving facts and circumstances of a specific entity. This SAS covers performance standards as well as reporting standards. The standard is effective for written reports issued or oral advice provided on or after June 30, 2002....</p>	\$15.68	P
27 200	060700	<p>Omnibus Statement on Auditing Standards -- 2002 -- SAS No. 98</p> <p>Periodically, the Auditing Standards Board (ASB) issues an Omnibus Statement in part because the significance of the issue, in addition the cost benefit considerations do not warrant the issuance of separate standards. SAS No. 98 amends the following: SAS No. 95, Generally Accepted Auditing Standards, AICPA, Professional Standards, vol. 1, AU sec. 150.05; SAS No. 25, The Relationship of Generally Accepted Auditing Standards to Quality Control Standards, AICPA, Professional Standards, vol. 1, AU sec. 161.02 and .03; SAS No. 47, Audit Risk and Materiality in Conducting an Audit, AICPA, Professional Standards, vol. 1, AU sec. 312.34-.41; SAS No. 70, Service Organizations, AICPA, Professional Standards, vol. 1, AU sec. 324, and rescinds Interpretation No. 6, "Responsibilities of Service Organizations and Service Auditors With Respect to Subsequent Events in a Service Auditor's Engagement," of SAS No. 70; SAS No. 58, Reports on Audited Financial Statements, AICPA, ...</p>	\$15.68	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	060701	<p>Consideration of Fraud in a Financial Statement Audit - SAS No. 99</p> <p>Supersedes Statement on Auditing Standards No. 82, Consideration of Fraud in a Financial Statement Audit, AICPA, Professional Standards, vol. 1, AU sec. 316; and amends SAS No. 1, Codification of Auditing Standards and Procedures, AICPA, Professional Standards, vol. 1, AU sec. 230, "Due Professional Care in the Performance of Work," and SAS No. 85, Management Representations, AICPA, Professional Standards, vol. 1, AU sec. 333. This Statement establishes standards and provides guidance to auditors in fulfilling that responsibility, as it relates to fraud, in an audit of financial statements conducted in accordance with generally accepted auditing standards (GAAS). Contents of this statement include: Description and characteristics of fraud. The importance of exercising professional skepticism. Discussion among engagement personnel regarding the risks of material misstatement due to fraud. Obtaining the information needed to identify risks of material misstatement due to fraud. ...</p>	\$15.68	P
27 200	060702	<p>Interim Financial Information -- SAS No. 100</p> <p>Supersedes Statement on Auditing Standards No. 71, Interim Financial Information, AICPA, Professional Standards, vol. 1, AU sec. 722. This Statement establishes standards and provides guidance on the nature, timing, and extent of the procedures to be performed by an independent accountant when conducting a review of interim financial information - defined as: financial information or statements covering a period less than a full year or for a 12-month period ending on a date other than the entity's fiscal year end. This Statement provides guidance on the application of the fieldwork and reporting standards to a review of interim financial information, to the extent those standards are relevant....</p>	\$15.68	P
27 200	060703	<p>Auditing Fair Value Measurements and Disclosures -- SAS No. 101</p> <p>The purpose of this Statement is to establish standards and provide guidance on auditing fair value measurements and disclosures contained in financial statements. In particular, this Statement addresses audit considerations relating to the measurement and disclosure of assets, liabilities, and specific components of equity presented or disclosed at fair value in financial statements. Fair value measurements of assets, liabilities, and components of equity may arise from both the initial recording of transactions and later changes in value. Changes in fair value measurements that occur over time may be treated in different ways under GAAP. For example, GAAP may require that some fair value changes be reflected in net income and that other fair value changes be reflected in other comprehensive income and equity. While this Statement provides guidance on auditing fair value measurements and disclosures, evidence obtained from other audit procedures also may provide evidence relevant to ...</p>	\$15.68	P
27 200	060705	<p>Defining Professional Requirements in Statements on Auditing Standards - SAS No. 102</p> <p>This Statement on Auditing Standards (SAS) sets forth the meaning of certain terms used in SASs issued by the Auditing Standards Board in describing the professional requirements imposed on auditors. The provisions of this Statement are effective upon issuance. (Adds AU section 120, Defining Professional Requirements in Statements on Auditing Standards, AICPA, Professional Standards, vol. 1, and amends Statement on Auditing Standards No. 95, Generally Accepted Auditing Standards, AICPA, Professional Standards, vol. 1, AU sec. 150.)...</p>	\$19.86	P
27 200	060706	<p>Audit Documentation - SAS No. 103</p> <p>The purpose of this Statement on Auditing Standards (SAS) is to establish standards and provide guidance on audit documentation. The exercise of professional judgment is integral in applying the provisions of this Statement. The auditor must prepare audit documentation in connection with each engagement in sufficient detail to provide a clear understanding of the work performed (including the nature, timing, extent, and results of audit procedures performed), the audit evidence obtained and its source, and the conclusions reached. Supersedes Statement on Auditing Standards No. 96, Audit Documentation, AICPA, Professional Standards, vol. 1, AU sec. 339, and amends Statement on Auditing Standards No. 1, Codification of Auditing Standards and Procedures, AICPA, Professional Standards, vol. 1, AU sec. 530, "Dating of the Independent Auditor's Report."...</p>	\$19.86	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	061061	SAS 70 Reports and Employee Benefit Plans This publication provides you with guidance on the use of SAS 70 reports in your employee benefit plan audits and specifically addresses issues relating to: The circumstances under which a SAS 70 report should be obtained How SAS 70 reports should be considered in a limited-scope audit The implications of sub-service arrangements Reading and understanding how a SAS 70 report affects your audit	\$67.93	P
27 200	061065	Guidelines for Voluntary Tax Practice Review Provides tax practitioners with guidelines, checklists, sample documents and instructions needed to perform a review (either a self-assessed or firm-on-firm review) of their tax practice methods. The publication offers tax practitioners a flexible management tool for use in creating or assessing their quality control systems. The materials deal with measuring quality control performance, reviewing administrative aspects of a tax practice and reviewing technical aspects of a tax practice....	\$66.04	P
27 200	061071	Tax Research Techniques, Seventh Edition Tax Research Techniques is designed to aid tax advisers and researchers in the development of their research skills. The book employs a systematic approach to tax problems based on essential research procedures. It provides specific examples of how to use the book's research techniques effectively in both tax compliance and tax planning engagements. In addition, a case study illustrates the various working papers that go into a client file. It also will sharpen your knowledge on these 5 key tax procedures: How to Get the Facts How to Ask Expert Questions How to Search for the Right Authority How to Resolve the Question How to Communicate Your Conclusions...	\$57.48	P
27 200	061072	U.S. Tax Aspects of Doing Business Abroad, Sixth Edition U.S. Tax Aspects of Doing Business Abroad gives you practical information you need to understand the intricate federal income tax laws for foreign business and investment. Easy to read and organized for quick reference, this guide clarifies applicable tax laws, alerts you to problem areas, and provides tax planning suggestions. The new sixth edition has been updated to include coverage of the American Jobs Creation Act of 2004 (AJCA). The AJCA makes some important changes, especially for manufacturers and those with foreign income, including: Provisions to reform and simplify current U.S. international tax rules Improvements to the foreign-tax-credit rules A one-year incentive for U.S. corporations to reinvest the earnings of their foreign corporations back into the United States. Repealing the U.S.' current extraterritorial income (ETI) tax regime and replaces it with a new tax deduction for domestic manufacturing. This edition is divided into five parts: Part 1 contains ...	\$78.38	P
27 200	064105	Digest of State Accountancy Laws and State Board Regulations - 2005 The book's individual state summary pages are organized alphabetically by state, with the licensing requirements condensed in the following categories: General Qualifications Education Experience and Exam Requirements CPE Requirements Peer Review Substantial Equivalency Reciprocity Foreign Accountants and Fees This edition of the Digest also includes direct contact information for individual state boards of accountancies....	\$38.67	P
27 200	065013	Statements on Standards for Tax Services (SSTS) Nos. 1-8 Your success as a CPA depends, in large part, on your reputation for honesty, integrity and professionalism. Statements on Standards for Tax Services (SSTS) Nos. 1-8 reflect the AICPA's standards of ethical tax practice and delineate AICPA members' responsibilities to taxpayers, the public, the government, and the profession. The SSTSs spell out the CPAs obligation regarding: Examining or verifying certain supporting data Using the taxpayer's estimates in the preparation of a tax return Recommending a tax return position that departs from the position determined in an administrative proceeding or in a court decision with respect to the taxpayer's prior return Becoming aware of an error in a taxpayer's previously filed tax return or of a taxpayer's failure to file a required tax return Providing advice to a taxpayer ...	\$26.71	P
27 200	067019	Monitoring a CPA Firm's Accounting and Auditing Practice -- SQCS No. 3	\$5.23	P



SIN	Model Number	Description	GSA Price	Disc. Code
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How do you know when a firm's system of quality control needs review? Statement on Quality Control Standards (SQCS) No. 3 provides guidance on how a CPA firm implements the monitoring element of a quality control system in its accounting and auditing practice. It discusses the ongoing consideration and evaluation of the: Relevance and adequacy of the firm's policies and procedures Appropriateness of the firm's guidance materials and any practice aids Effectiveness of professional development activities Compliance with the firm's policies and procedures ...



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	067022	System of Quality Control for a CPA Firm's Accounting and Auditing Practice:-- SQCS No. 4 Statement on Quality Control Standards (SQCS) No. 4 amends SQCS No. 2, System of Quality Control for a CPA Firm's Accounting and Auditing Practice, AICPA, Professional Standards. SQCS No. 4 verifies that policies and procedures for Engagement Performance (addressed in SQCS No. 2) encompass all phases of the design and execution of the engagement, including planning, performing, supervising, reviewing, documenting and communicating the results. Plus, it now addresses an important new requirement for CPA firms with SEC engagements....	\$7.32	P
27 200	090437	Marketing Advantage II: New Ideas on Getting and Keeping Clients This perfect companion to the bestseller Marketing Advantage covers all new topics and issues. You'll draw a wealth of ideas and insight from the extensive knowledge and experience of contributing authors who are experts in their fields. Tailored exclusively for CPAs, this easy-to-use reference presents practical information that will benefit both experienced professionals and newcomers alike. Clear guidance covering: Getting started Personal marketing plans Service excellence plans for clients Marketing an industry specialization Budgeting and tracking your investment Marketing the multi-office firm Marketing tactics: when, why and how Video: The Cadillac of the marketing media In-house marketing communications Telemarketing: the best way to get new business Marketing your firm on the Internet ...	\$36.58	P
27 200	090439	Start Consulting How to Walk the Talk Whether you are beginning to build a consulting practice or just fine-tuning one, by the time you finish this Bill Reeb best-seller, you will have enhanced your ability to provide profitable consulting services. This book identifies and reviews the skills, techniques and organizational fundamentals required to effectively sell, deliver and administer future-focused advisory services. You will learn how to identify business opportunities, generate additional revenues with consulting, bill for advisory services, market your practice effectively and inexpensively, and much more....	\$45.98	P
27 200	090441	Mergers and Acquisitions of CPA Firms: A Guide to Practical Valuation Based on his years of experience as both a managing partner and M&A consultant, author Nicholas Mastracchio explains the advantages and disadvantages of mergers and acquisitions and takes you through the entire merger or acquisition process including practice valuation....	\$40.76	P
27 200	090449	The Communication Advantage: How to Effectively Share Information with Clients and Employees The Communication Advantage gives you proven, practical and easy-to-use methods for beefing up your communication skills. It tackles personal communication, firm communication, and even methods to get your clients and prospects to effectively communicate their needs. Step-by-step instruction and a wealth of exhibits show you how to identify and close communication gaps - resulting in clearer communication saving time and frustration for all parties involved. ...	\$35.53	P
27 200	090463	Solo Practice: An Owner's Manual for Success Written for sole practitioners by a sole practitioner, this book will help you build and operate a thriving solo practice. It is a compilation of the author's thoughts, opinions, suggestions and advice with input from 13 prospering solo practitioners....	\$50.16	P
27 200	090465	Double Digit Growth: Tools from Top Firms Twelve profiled CPA firms have had double digit growth every year for the past several years. Find out how they accomplished this, what programs or processes they used, and what strategies and tools were implemented. See how a strategic plan and focus can lead your firm to peak performance -- and take away a thorough understanding of each firm's "secret formula" for success. This unique publication gives you: . Practical advice and brainstorming ideas . Access to your peers' experiences and knowledge . Marketing and management tools and program ideas...	\$37.62	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	090474	Mastering the Art of Marketing Professional Services: A Step-by-Step Best Practices Guide What does marketing have to do with being a CPA? In today's market, everything. In today's world of firms consolidating and other professionals elbowing in on CPA turf, marketing your services is more essential than ever. Fortunately, it's never too late to start doing things differently and more profitably. Mastering the Art of Marketing Professional Services offers a step-by-step approach to effectively marketing yourself and your firm-written in an easy-to-read style. It's the tips, tools, techniques and how-to guidance you need to be more successful. Authors Allan S. Boress, CPA, CFE and Michael G. Cummings have extensive experience in helping clients to attract, develop and retain profitable customers. Boress has trained over 200,000 professionals in the arts of systematic selling, personal marketing, and client retention. He is acknowledged as the Dean of Sales Consulting to the Accounting Profession. Cummings, a principal in the Communications, Information & Entertainment ...	\$61.86	P
27 200	090476	Selected Readings 2005 - Management of a Practice Innovative practice management ideas are collected in this companion to the MAP Handbook. This valuable annual selection of informative articles on successful firm management from more than 30 professional publications includes 130 articles that were chosen specifically for their profit-making ideas for your practice. Articles cover: client retention practice evaluation motivation compensation hiring technology professional liability marketing and much more...	\$39.71	P
27 200	090479	Bill What You're Worth Issued by the PCPS Management of an Accounting Practice Committee Pricing your services and billing for them is one of the most important skills in the successful practice of accountancy. Unfortunately, formal education or training courses seldom discuss pricing or billing, and firms rarely discuss pricing in an organized manner. These are skills that one must learn. David Cottle's new guide Bill What You're Worth takes you through pricing methods, pricing methodologies, and teaches you how to discuss pricing with clients, and how to motivate employees to bill what they're worth. By following the advice in this 200-page book and you will be able to: Use tools to implement specific value pricing scenarios Charge more for those engagements that justify a higher price Avoid price disputes and handle misunderstandings in an agreeable manner Upgrade your marginal clients' profitability Raise your standard charge-out rates if needed Our Recommended Related Resources: AICPA ...	\$44.94	P
27 200	090480	Seven Principles for Effective Firm Management Seven Principles for Effective Firm Management is a real-world book filled with exhibits and examples to help the CPA - on any level - create a more effective and efficient working environment. Many partners, managers and staff working in solo practices to large CPA firms do not always grasp the 'business side' of managing a firm. This new guide - short on theory and filled with practical knowledge - explains each principle and offers answers to your most important firm management questions. Find out more about these principles in the new guide Seven Principles for Effective Firm Management: If You Don't Know Where You Are Going, You Will End Up There. Always Fish in the Pond Where the Fish Are. People Do What They Are Rewarded For. We Are in the Business of Helping Our Clients Be Successful. Match the Workforce to the Workload. If You Are Short of Leadership the Firm Will Fail. The One Firm Concept -- Take Care of Each Other ...	\$40.96	P
27 200	090482	Selected Readings 2004 - Management of a Practice Innovative practice management ideas are collected in this companion to the MAP Handbook. This valuable annual selection of informative articles on successful firm management from more than 30 professional publications includes 130 articles that were chosen specifically for their profit-making ideas for your practice. Articles cover: client retention practice evaluation motivation compensation hiring technology professional liability marketing and much more...	\$39.71	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	090483	<p>Introducing Tax Clients to Additional Services</p> <p>One of the best ways to grow your business is to offer your existing clients additional services. The benefits are two-fold. Your firm doesn't have to spend marketing dollars to obtain new clients, and your firm creates a tighter bond with your clients. The new practice management guide Introducing Tax Clients to Additional Services breaks down the process of offering services to existing clients into easy-to-understand and easy-to-implement sections. Section I: "Establishing a Cross-Sell Program" gives an overview of how to prepare your firm and staff to do effective cross-selling, and how to identify the best client candidates. Section II: "Cross-Selling to Individual Tax Clients"; Section III, "Cross-Selling to Business Tax Clients" describes specific types of services that can be developed from tax return preparation clients. Each chapter shows you who would be best served by the service, how to introduce clients to the service, and how to finalize the engagement. Where possible, ...</p>	\$61.66	P
27 200	090484	<p>Timesavers</p> <p>The AICPA and Association for Accounting Administration (AAA) have just created the single most useful firm management tool you'll ever need. Timesavers is a collection of 225 interactive forms, checklists and surveys. These forms and checklists are actual documents supplied by some of the best-run firms in the country. Timesavers covers all areas of practice management, including: Practice Development - you'll find client data information forms, client interview forms, client referral forms; Administration - you'll find expense forms, staff scheduling forms, consent to release information forms; Personnel - you'll find CPA training evaluation forms, evaluation of interview forms, job descriptions, new employee checklists, and much, much more. All of the forms, checklists and surveys are available as individual documents on the accompanying CD-ROM....</p>	\$75.24	P
27 200	090486	<p>Securing the Future: Building a Succession Plan for Your Firm</p> <p>A Management of an Accounting Practice Publication issued by the Private Companies Practice Section Executive Committee Succession planning continues to be a perennial top-five practice management issue for CPAs in firms of all sizes. Until now, a practitioner was essentially on his or her own to create and execute a succession plan for the firm. This new product has been developed under the guidance of the PCPS Executive Committee and is devoted to demonstrating that succession planning makes money for your firm today. In developing Securing the Future, Bill Reeb surveyed over 500 CPA firms and conducted in-depth interviews with 30 managing partners representing firms in transition or about to grapple with succession. This intelligence has been distilled into a hands-on, tactical guidebook for CPAs wishing to develop a successful practice transition plan. Its unique content shows you how to best position the firm for succession or transition, advises you on avoiding common pitfalls, ...</p>	\$79.42	P
27 200	091013	<p>The CPA's Guide to Small Business Financing</p> <p>Written for small company CFOs, the CPAs who advise them, and for entrepreneurs. This book takes a practical approach to help you determine what kind of small business financing is right for you. It lays out the financing process in an easy to understand, straightforward way. It offers practical advice on financing a small business throughout its entire corporate life cycle. In its 384 pages, you'll find step-by-step guidance for small business financing that you can put right to work. In addition: Find out the pros and cons of various types of financing Gain insight into why certain types of financing are better, faster or more cost effective than others Learn how to resolve issues that can kill a deal before it closes Read actual case studies to become familiar with issues that arise in financing transactions You'll also get sample documents from actual transactions, such as: Term sheets Letters of intent Senior and subordinated debt purchase agreements Engagement ...</p>	\$61.86	P
27 200	091014	<p>CPAs Guide to Accounting Auditing and Tax for Construction Contractors</p>	\$47.03	P



SIN	Model Number	Description	GSA Price	Disc. Code
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Second Edition, Revised Here's the definitive resource - complete with information on the specialized requirements that affect contractors - that is perfect for CPAs in public practice and in the construction industry. Based on the AICPA's best-selling CPE self-study course, this newly revised guide covers everything from GAAP accounting methods to auditing and review services performed by outside CPAs and important tax rules for contractors. This edition has been updated to reflect SAS No. 99, Considerations of Fraud in a Financial Statement Audit. Topics include: Accounting for long-term construction contracts Auditing a construction contractor Detailed analytical review procedures Internal controls and substantive procedures Taxation of constructions contractors and recent tax law changes How tax rules differ from GAAP...



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	091015	<p>A CPAs Guide to Understanding and Controlling Spam</p> <p>Unsolicited e-mail and dangerous attachments are clogging up inboxes and threatening computer security. A CPA's Guide to Understanding and Controlling Spam has been designed to help you better understand the issues and develop solutions that will help you - or your company - regain control of the inbox. In this handy guide you'll find definitions of spam, and tips, ideas and resources for controlling spam. The table of contents includes:. "Beauty of the Inbox". "E-mail Issues and Statistics". "Legislative Solutions". "Lists, Lists, and More Lists". "Understanding Filtering Options". "People, Policies, and Procedures". "Planning Your Organization's Antispam Response". "Antispam Resources". "Glossary"...</p>	\$26.13	P
27 200	091016	<p>Adviser's Guide to the Tax Consequences of the Purchase and Sale of a Business</p> <p>Knowing the tax consequences of buying or selling a business before the sale is crucial. This book, based on the popular CPE self-study course Tax Consequences of the Purchase and Sale of a Business, shows you how to correctly advise clients who want to buy or sell the assets or stock of a corporate business, the assets or interest of a partnership, or the assets or business of a sole proprietorship. You'll also find information on installment buying and selling, and NOLs. This guide also provides details on tax changes in this area including, amortization of goodwill and other intangibles, the election for small business stock and the capitalization of acquisition costs, and much, much more. In addition the adviser's guide includes highlights of two recent pieces of legislation - The American Jobs Creation Act of 2004 (AJCA) and the Working Families Tax Relief Act of 2004 (WFTRA)....</p>	\$51.21	P
27 200	091017	<p>Adviser's Guide to Tax Planning Strategies for Retirement</p> <p>Learn to determine your client's financial needs in retirement and calculate the annual retirement savings necessary to meet those future needs. Derived from the best-selling CPE self-study course Super Tax Planning Strategies for Retirement Savings, this guide walks you through arranging penalty-free retirement withdrawals for early retirees, planning tax-smart splits of retirement accounts in divorce cases, as well as appropriate tax-free rollovers. This all-in-one publication helps you develop tax planning strategies for all types of clients - the older retiree, the divorcing client, the younger surviving spouse and the early retiree. Throughout this book, key changes in the retirement arena - and their implications - have been identified. In addition, two recent pieces of legislation - The American Jobs Creation Act of 2004 (AJCA) and the Working Families Tax Relief Act of 2004 (WFTRA) -have been summarized, emphasizing the expanded opportunities for small-business owners. This publication ...</p>	\$72.11	P
27 200	091018	<p>Adviser's Guide to Tax, Health Care and Legal Issues for Aging Clients</p> <p>Adviser's Guide to Tax, Health Care and Legal Issues for Aging Clients discusses the planning problems unique to your older clients and helps you understand the issues facing these clients - and options available to them. In over 300 pages, this reference focuses on the tax, health care and legal aspects of aging clients and helps you with planning for their retirement, long-term care issues, and estate planning matters, including: Understanding the Elderly Client Social Security, Medicare, and Medigap Insurance Long Term care (LTC) Insurance Asset Protection Planning Income, Estate and Gift Taxation Wills, Trusts and testamentary substitutes Powers of Attorney, Living Wills and Health Care Proxies Physical, Cultural, and Psychological Considerations Guardianships Planning for Disabled Children Identifying eligible ElderCare/PrimePlus Services Clients And much, much more...</p>	\$82.56	P
27 200	091019	<p>Forensic Accounting for Divorce Engagements: A Practical Guide :Second Edition</p> <p>Divorce - even "friendly divorce" - is a stressful, emotional, and difficult process. When one spouse takes advantage of the other spouse to obtain a better financial settlement by intimidation, concealment, deceit, or breach of spousal duties, it may be characterized as fraud. Forensic CPAs should be able to discover, disclose, and assist the attorney in property recovery or rights obtained improperly or by fraud. Taking up where A CPA's Guide to Family Law Services (Business Valuation/Litigation Services Practice Aid 05-1) leaves off, Forensic Accounting for Divorce Engagements: A Practical Guide features example-type situations and it also discusses the applicability of these situations. Designed as a full-spectrum, how-to reference for divorce engagements, the second edition of this Guide takes the forensic CPA through the investigation process and delves into: Role of Forensic Investigator - Accepting the assignment; roles of the client, attorney, and CPA. Divorce and Property ...</p>	\$51.21	P



SIN	Model Number	Description	GSA Price	Disc. Code
27 200	091020	The Adviser's Guide to Health Savings Accounts Created by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, the Health Savings Account (HSA) offers advantages over other savings vehicles - it is not limited to employees of small businesses and the self-employed, the unspent balance rolls over at year-end for further use, and the account is portable because it is owned by the individual. Before you can begin to advise clients on Health Savings Accounts, you need to understand how HSAs and high-deductible health insurance operate. This guide introduces you to HSAs and gives you an excellent description of all the guidance that the federal government has issued on HSAs and high-deductible health insurance plans. In addition, this comprehensive, well-organized guide gives you information on the law and regulations that focus on: establishing the account, eligibility, contributions, operation and administration, taxation of distributions, IRS and DOL reporting, coordination with flexible ...	\$61.66	P
27 200	093017	XBRL Essentials XBRL (eXtensible Business Reporting Language), the groundbreaking digital language of business, is making sweeping changes to the way financial and business reporting is prepared and exchanged. XBRL Essentials, a new publication by Charles Hoffman, CPA, and Carolyn Strand, CPA, Ph.D, provides all of the tools you need to understand XBRL and benefit from this innovative technology. Extensive coverage includes: a comprehensive demo that walks you through every step of the XBRL process, How to apply XBRL to your business needs, Detailed analysis of XBRL's relationship to XML, the Internet, and user and intelligent agents....	\$33.44	P
27 300	112616	2005 Corporate Tax Returns Videocourse [DVD/Text/Manual]	\$218.41	C
27 300	112617	2005 Corporate Tax Returns Videocourse [VHS/Text/Manual]	\$249.76	C
27 300	112618	2005 Corporate Tax Returns Videocourse [Additional Manual]	\$62.70	C
27 300	112619	2005 Corporate Tax Returns Videocourse [Additional Text & Manual] This video-based course reviews major developments affecting 1120 and 1120S return preparation for 2005 and provides tax planning strategies. The video presenters include: Sidney Kess, CPA, JD, LL.M. Carol Conjura, CPA Andrew J. Fair, Esq. Michael J. Mares, CPA, ABV, JD Sydney S. Traum, CPA, JD, LL.M. Joseph W. Walloch, CPA. View a sample video clip -Windows Media format: Broadband or 56k (dial-up)Real Player format: Broadband or 56k (dial-up) ...	\$100.32	C
27 300	113606	2005 Individual Tax Returns Videocourse [DVD/Text/Manual]	\$249.76	C
27 300	113607	2005 Individual Tax Returns Videocourse [VHS/Text/Manual]	\$281.11	C
27 300	113608	2005 Individual Tax Returns Videocourse [Additional Manual]	\$62.70	C
27 300	113609	2005 Individual Tax Returns Videocourse [Additional Text & Manual] This video-based course reviews major developments affecting 1040 return preparation for 2005 and provides tax planning strategies. The video presenters include: Sidney Kess, CPA, J.D., LL.M.; Elda Di Re, CPA Alan J. Dlugash, CPA, MBA; Stephen J. Krass, Esq. Michael J. Mares, CPA, ABV, J.D.; and Joseph W. Walloch, CPA....	\$100.32	C
27 300	180138	Audits of 401k Plans [VHS/Manual]	\$193.33	C
27 300	180139	Audits of 401k Plans [DVD/Manual]	\$177.65	C
27 300	350138	Audits of 401k Plans [Additional Manual]	\$47.03	C
27 300	736138	Audits of 401k Plans [Text] Over 400,000 benefit plans have 401(k) features, making it vital that CPAs know the audit requirements and the latest developments affecting them. Focus on every aspect of how to audit a 401(k) plan and prepare financial statements that satisfy ERISA and SEC requirements. View Sample video clipsWindows Media: High Bandwidth / Low Bandwidth Real Player: High Bandwidth / Low Bandwidth...	\$141.08	C



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SIN	Model Number	Description	GSA Price	Disc. Code
27 300	180300	SAS No. 70 Auditing Guidance [VHS/Manual]	\$182.88	C
27 300	180301	SAS No. 70 Auditing Guidance [DVD/Manual]	\$167.20	C
27 300	350300	SAS No. 70 Auditing Guidance [Additional Manual]	\$47.03	C
		CPAs are performing more SAS No. 70 audits than ever - as more entities outsource services that affect their financial statements to service organizations ranging from bank trust departments to application service providers. Also, public companies are having SAS No. 70 audits done to comply with the requirements of Section 404 of the Sarbanes-Oxley Act. This course, based on the AICPA Audit Guide, Service Organizations: Applying SAS No. 70, As Amended, is designed for CPAs who audit entities that outsource financial processing and prepare SAS No. 70 audit reports as well as CPAs working in service organizations. Moderator Susan E. Kenney, CPA, and Joseph G. Griffin, CPA, CISA, Andrew E. Nolan, CPA, Helena Yoon - each of PricewaterhouseCoopers LLP - and James K. O'Neill of IBM Global Services address emerging issues and offer expert guidance and practical solutions....		
27 300	180310	Understanding the Mechanics of Health Savings Accounts [VHS/Manual]	\$182.88	C
27 300	180311	Understanding the Mechanics of Health Savings Accounts [DVD/Manual]	\$167.20	C
27 300	350310	Understanding the Mechanics of Health Savings Accounts [Additional Manual]	\$47.03	C
		In today's environment of rising healthcare costs for employers and employees, Health Savings Accounts (HSAs) are hot! An individual covered by a high-deductible health insurance plan is eligible to establish and contribute to a tax-free savings account to pay for medical expenses incurred by the individual and his or her spouse and dependents. Created by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, the HSA offers advantages over other savings vehicles - it is not limited to employees of small businesses and the self-employed, the unspent balance rolls over at year-end for further use, and the account is portable because it is owned by the individual. This course provides CPAs with comprehensive, easy-to-understand, well-organized information and guidance on this evolving area. Its expert authors offer objective opinions. The course's coverage of the law and regulations focuses on establishing the account, eligibility, contributions, operation and administration, ...		
27 300	180321	Succession Planning: Strategies to Protect the Value of Your Firm [DVD/Manual]	\$167.20	C
27 300	350320	Succession Planning: Strategies to Protect the Value of Your Firm [Additional Manual]	\$47.03	C
		More CPA firm ownership will change hands this decade than in any previous decade. Knowing what other CPA firms are doing to position for succession and what best practices they are implementing has become essential. William L. Reeb, CPA, member of the firm Winters & Reeb, PLLC and an experienced management consultant, has performed PCPS-supported research to identify issues critical to successful CPA firm succession by surveying small firms and interviewing senior partners. In this course, he has analyzed their responses and organized his findings into a clear review of each issue and successful approach and how they work in combination with each other. In the video, William L. Reeb, CPA, provides overviews of the manual's contents and is joined for discussions by Wayne Berson, CPA, of BDO Seidman LLP, William R. Pirolli, CPA, of Pirolli Deller & Conaty, and Gordon Scherer, CPA, of Horowitz Rudoy & Roteman. The DVD includes text exhibits (sample documents) associated with chapters ...		
27 300	180921	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [VHS/Manual]	\$203.78	C
27 300	180922	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [DVD/Manual]	\$188.10	C
		Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [Additional Manual]	\$47.03	C
27 300	350921	Fraud in the Governmental and Not-For-Profit Environments: What a Steal! [Text]	\$151.53	C
27 300	731921	Detecting fraud in the governmental and not-for-profit environments is particularly difficult for several reasons, including their unconventional revenue and expense streams, typically understaffed accounting departments and the nature of their operations. This course will discuss the auditor's responsibility to detect fraud and typical types of fraud noted in these sectors of the economy. Yellow Book Hours: Text - 12; DVD/Manual and VHS/Manual - 14 Sample video clips Windows Media: High Bandwidth / Low Bandwidth Real Media: High Bandwidth / Low Bandwidth...		



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181190	Successful Selling Strategies for CPA Firms [DVD/Manual]	\$156.75	C
27 300	181191	Successful Selling Strategies for CPA Firms [VHS/Manual]	\$172.43	C
27 300	351191	Successful Selling Strategies for CPA Firms [Additional Manual]	\$47.03	C
		Overcome Barriers to Sales SuccessThis course will enable your firm to manage sales opportunities, smooth out peaks and valleys in revenue, increase the use of current resources, be more able to predict its resource needs and enhance its overall revenue and cash flow. View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up)....		
27 300	181200	Revenue Recognition: Guidance, Implementation, and Fraud Concerns [DVD/Manual]	\$172.43	C
27 300	351200	Revenue Recognition: Guidance, Implementation, and Fraud Concerns [Additional Manual]	\$47.03	C
		This course will give you an overview of the relevant accounting literature and the information you need to implement the authoritative guidance available. You will learn techniques for examining bill and hold sales, consignment sales and refund rights. The course will show you the proper presentation of revenue as gross or net on the statement of operations, an area of concern for a wide array of transactions and an area for which the Emerging Issues Task Force has provided guidance. The course considers revenue recognition of non-monetary and "round trip" transactions that have recently drawn the attention of the SEC and others. Included are examples and their proper accounting. Finally, the course covers "multiple element arrangements" - when entities bundle products, or products with services, to provide more complete solutions to their customers, another area in which the EITF has provided guidance. Video presenters include Paul R. Kepple, CPA, Partner, Pricewaterhouse Coopers, ...		
27 300	181400	Internal Control Reporting: A Guide to Effective Documentation [VHS/Manual]	\$172.43	C
27 300	181401	Internal Control Reporting: A Guide to Effective Documentation [DVD/Manual]	\$156.75	C
27 300	351400	Internal Control Reporting: A Guide to Effective Documentation [Additional Manual]	\$47.03	C
27 300	732470	Internal Control Reporting: A Guide to Effective Documentation [Text]	\$120.18	C
		Documenting Internal Control for SOX 404 Compliance Section 404 of the Sarbanes-Oxley Act of 2002 requires management of publicly traded companies to report on the effectiveness of the entity's internal control, and this report is subject to an audit by the entity's external financial statement auditors. For larger public companies, these reporting and audit requirements become effective in 2004 for the first time. One of the first challenges facing companies in their compliance effort is the requirement to document the entity's internal control system. This documentation effort is proving to be a complex and time-consuming task as management struggles to determine: How to plan and manage an internal control documentation project What should be documented in order to comply with the Sarbanes-Oxley requirements Whether an automated software compliance tool will prove to be a cost-beneficial documentation solution The First Course to Address ...		



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181420	Internal Control Reporting: A Practical Guide to the PCAOB Standard [VHS/Manual]	\$193.33	C
27 300	181421	Internal Control Reporting: A Practical Guide to the PCAOB Standard [DVD/Manual]	\$177.65	C
27 300	351420	Internal Control Reporting: A Practical Guide to the PCAOB Standard [Additional Manual]	\$47.03	C
27 300	732480	Internal Control Reporting: A Practical Guide to the PCAOB Standard [Text] The passage of the Sarbanes-Oxley Act of 2002 resulted in a requirement that independent auditors audit a company's internal control, in addition to the traditional audit of the company's financial statements. PCAOB No. 2, An Audit of Internal control Over Financial Reporting Performed in conjunction with an Audit of Financial Statements, becomes effective for 2004 audits of large public companies. The standard provides definitive guidance for independent auditors on the performance of their audit of internal control. Sweeping changes required by the new standard combined with increased media scrutiny of independent auditors will make implementation guidance on PCAOB No. 2 a top priority for all CPAs in public practice who perform audits under the PCAOB standards. Assessing the Auditor's NeedsAuditors faced with implementing PCAOB No. 2 will learn what ...	\$141.08	C
27 300	181422	Internal Control Reporting: A Manager's Guide to Surviving the Audit [VHS/Manual]	\$182.88	C
27 300	181423	Internal Control Reporting: A Manager's Guide to Surviving the Audit [DVD/Manual]	\$167.20	C
27 300	351422	Internal Control Reporting: A Manager's Guide to Surviving the Audit [Additional Manual]	\$47.03	C
27 300	732490	Internal Control Reporting: A Manager's Guide to Surviving the Audit [Text] A New Audit Requirement Section 404 of the Sarbanes-Oxley Act of 2002 requires management of public companies to assess the effectiveness of internal control. In addition, the company's independent auditors must audit a company's internal control, in addition to the traditional audit of the company's financial statements. To make sure the company "passes" these internal control audits, management must understand and be able to anticipate the requirements of their external auditors and their expectations for management's documentation, evaluation and testing of internal control. PCAOB No. 2, An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements, provides definitive guidance for independent auditors on the performance of their audit of internal control, and much of this guidance will affect management's SOX 404 compliance efforts. Assessing the ...	\$130.63	C
27 300	181450	Form 990: AICPA's Answer to Unlocking the Tax Complexities [VHS/Manual]	\$224.68	C
27 300	181451	Form 990: AICPA's Answer to Unlocking the Tax Complexities [DVD/Manual]	\$209.00	C
27 300	351450	Form 990: AICPA's Answer to Unlocking the Tax Complexities [Additional Manual]	\$62.70	C
27 300	731057	Form 990: AICPA's Answer to Unlocking the Tax Complexities [Text] The IRS continues its crackdown on nonprofits. Find out how to deal with the very tricky 990 problems that will confront your clients. Form 990, once a relatively simple form, has become more complex. Not only are CPAs required to perform numerical computations, but they must now answer probing IRS questions, too. This course addresses tricky and potential tax-trap issues you will face. Sample video clipsWindows Media: High Bandwidth / Low BandwidthReal Player: High Bandwidth / Low Bandwidth...	\$172.43	C
27 300	181462	The AMT for Individuals: Strategies to Escape Its Reach [VHS/Manual]	\$182.88	C
27 300	181463	The AMT for Individuals: Strategies to Escape Its Reach [DVD/Manual]	\$167.20	C
27 300	351462	The AMT for Individuals: Strategies to Escape Its Reach [Additional Manual] Never indexed for inflation, the individual Alternative Minimum Tax now affects greater numbers of middle-class taxpayers. The National Taxpayer Advocate 2004 Annual Report to Congress states that many taxpayers are subject to the AMT simply because they have children or live in a high-tax state. It is projected that, unless changes are made to the tax law, 34.8 million individual taxpayers (34% of tax paying individual filers) in 2010 will be subject to the AMT. Because it is difficult for taxpayers to determine ahead of time whether the AMT will apply to them, they may be subjected to tax penalties. View a sample video clip: Windows Media format: Broadband or 56k (dial-up)RealOne format: Broadband or 56k (dial-up)...	\$47.03	C



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SIN	Model Number	Description	GSA Price	Disc. Code
27 300	181480	Paying for College: Tax Strategies and Financial Aid [VHS/Manual]	\$182.88	C
27 300	181481	Paying for College: Tax Strategies and Financial Aid [DVD/Manual]	\$167.20	C
27 300	351480	Paying for College: Tax Strategies and Financial Aid [Additional Manual]	\$47.03	C
		The cost of attending college has increased dramatically and imposes a significant economic burden on families at almost every income level. For 2004-2005, the average cost for a four-year private college is \$20,082 (up 6% from the prior year) and for a four-year public college is \$5,132 (up 10.5% from the prior year). As a result, families must tap many sources to pay for college education: savings, earnings, loans and scholarships. View a sample video clip!Windows Media (.wmv) format: Broadband or 56k (dial-up)RealOne (.rm) format: Broadband or 56k (dial-up)...		
27 300	181522	Auditing Nonprofits: Tips and Traps [VHS/Manual]	\$214.23	C
27 300	181523	Auditing Nonprofits: Tips and Traps [DVD/Manual]	\$198.55	C
27 300	351521	Auditing Nonprofits: Tips and Traps [Additional Manual]	\$47.03	C
27 300	731522	Auditing Nonprofits: Tips and Traps [Text]	\$161.98	C
		Auditing nonprofits is a challenge. Nonprofits and for-profits have inherent differences in structure, operation and reporting. Auditors encounter a variety of clients with limited resources, quirky terminology and unusual reporting. This course will help you better understand essential aspects of auditing in this industry to conduct audits in the most effective manner, and offer practical tips to guide you through possible traps encountered in auditing a nonprofit. Yellow Book Hours: Text - 14; DVD/Manual and VHS/Manual - 16 View a sample video clip!Windows Media (.wmv) format: Broadband or 56k (dial-up) RealOne (.rm) format: Broadband or 56k (dial-up)...		
27 300	181812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [VHS/Manual]	\$203.78	C
27 300	181822	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [DVD/Manual]	\$188.10	C
27 300	351812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [Additional Manual]	\$62.70	C
27 300	731812	Fraud and the Financial Statement Audit: Auditor Responsibilities Under New SAS [Text]	\$151.53	C
		SAS No. 99, the fraud standard, dramatically changes how you plan and conduct an audit. You'll learn the conceptual framework necessary to understand the characteristics of fraud. Use a new risk assessment approach to detecting fraud to improve your audit performance. Put fraud at the forefront of your next audit. Written with the regional, local, small practitioner firms in mind, this course gives practical suggestions that address each of the concepts and needed skills and offers additional guidance on the critical areas of revenue recognition and auditing estimates. Fraud factors for specialized industries are also included....		
27 300	181830	Marketing: Successful Strategies for CPA Firms [VHS/Manual]	\$182.88	C
27 300	181831	Marketing: Successful Strategies for CPA Firms [DVD/Manual]	\$167.20	C
27 300	351830	Marketing: Successful Strategies for CPA Firms [Additional Manual]	\$47.03	C
		For several consecutive years, MAP survey respondents have ranked marketing/practice growth as one of the five most important issues their firms face. More than ever, CPA firms in today's highly-competitive environment need to create and implement effective marketing strategies to survive and thrive. View sample video clipsWindows Media: High Bandwidth / Low Bandwidth Real Player: High Bandwidth / Low Bandwidth This marketing strategies course, developed by the author/moderators of the video-based CPE course, Successful Selling Strategies for CPA Firms, provides a step-by-step method for achieving practice growth. With strong coverage of the important areas of branding and lead generation, it stresses identifying and defining measurable outcomes, assigning responsibility and meeting regularly....		
27 300	181932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [VHS/Manual]	\$224.68	C
27 300	181933	Governmental & Nonprofit Annual Update (2005-2006 Edition) [DVD/Manual]	\$209.00	C
27 300	351932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	731932	Governmental & Nonprofit Annual Update (2005-2006 Edition) [Text]	\$172.43	C
		This course will equip you to apply the latest accounting and auditing requirements affecting governments and not-for-profits. The course will also address the latest in Single Audit and Yellow Book requirements. Yellow Book Hours: Text - 20; DVD/Manual and VHS/Manual - 24...		



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	182070	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [VHS/Manual]	\$203.78	C
27 300	182071	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [DVD/Manual]	\$188.10	C
27 300	352070	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	732091	Nonprofit Auditing and Accounting Update (2005-2006 Edition) [Text] Covering all the latest auditing and accounting developments affecting nonprofit entities, this course will give you a complete understanding of changes in the nonprofit environment. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Marcia Buchanan, CPA, CGFM, Assistant Director, U.S. Government Accountability Office; Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; Allen L. Fetterman, CPA, retired partner of Loeb & Troper, New York; Mary Foelster, CPA, AICPA Director - Governmental Auditing and Accounting; Hugh Monaghan, Director, Non-Federal Audits, U.S. Department of Education; James S. Remis, CPA, partner, Federman, Lally & Remis LLC; and Joel Tanenbaum, CPA, AICPA Technical Manager -Accounting Standards. Yellow Book Hours: Text - 16; DVD/Manual and ...	\$151.53	C
27 300	186479	Governmental Accounting and Auditing Update (2005-2006 Edition) [VHS/Manual]	\$203.78	C
27 300	186480	Governmental Accounting and Auditing Update (2005-2006 Edition) [DVD/Manual]	\$188.10	C
27 300	356479	Governmental Accounting and Auditing Update (2005-2006 Edition) [Additional Manual]	\$62.70	C
27 300	736475	Governmental Accounting and Auditing Update (2005-2006 Edition) [Text] This timely, up-to-the-minute course is designed to provide you with a comprehensive understanding of new developments, so you can provide better services to both clients and the public. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews David R. Bean, CPA, director of research of the Governmental Accounting Standards Board in Norwalk, Connecticut; Marcia Buchanan, CPA CGFM, assistant director, U.S. Government Accountability Office; Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; Mary Foelster, CPA, AICPA Director - Governmental Accounting and Auditing; Charles Landes, CPA, AICPA Director, Audit and Attest Standards; and Hugh Monaghan, Director, Non-Federal Audits, U.S. Department of Education. Yellow Book Hours: Text - 14; DVD/Manual and VHS/Manual - ...	\$151.53	C
27 300	186490	Section 199: Benefiting From the Production Activities Deduction [VHS/Manual]	\$193.33	C
27 300	186491	Section 199: Benefiting From the Production Activities Deduction [DVD/Manual]	\$177.65	C
27 300	356490	Section 199: Benefiting From the Production Activities Deduction [Additional Manual] The new Section 199 tax break for domestic producers in the American Jobs Creation Act of 2004 has been estimated to be worth \$76 billion over the next 10 years - a phased-in deduction of 3% in 2005 and 2006, 6% from 2007 through 2009, and 9% thereafter. It will have an impact on a wide range of businesses, including U.S. manufacturing, production, growth, or extraction of tangible personal property, software development, and music recording; U.S. production of movies, television, and video; U.S. production of electricity, natural gas, and water; U.S. construction or substantial renovation of real property, and U.S. performance of engineering and architectural services. Author/Moderator Jan L. Skelton, Principal, Deloitte Tax LLP will discuss how domestic producers can benefit from the new production activities deduction with other subject matter experts....	\$47.03	C
27 300	186752	SEC Reporting [VHS/Manual]	\$256.03	C
27 300	186753	SEC Reporting [DVD/Manual]	\$240.35	C
27 300	356752	SEC Reporting [Additional Manual]	\$62.70	C
27 300	736772	SEC Reporting [Text] Confidently comply with the latest SEC reporting requirements with this comprehensive course. It clarifies new, difficult and important reporting and disclosure requirements while giving you examples and tips for ensuring compliance. Learn to apply Regulations S-X, S-K and other SEC guidance, prepare or review financial statements and their related disclosures, and more. This course benefits financial reporting managers of registrants or companies planning to go public as well as managers and partners in public practice with SEC registrants as clients. The video is moderated by: John Compton, CPA, CGFM, Partner, Cherry Bekaert & Holland LLP. Joining him are David Hinshaw, CPA, Accounting Standards Executive Committee, and Jeffrey Lenz, CPA, Partner BDO Seidman and member of the AICPA's SEC Regulations Committee....	\$203.78	C



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SIN	Model Number	Description	GSA Price	Disc. Code
27 300	187089	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [VHS/Manual]	\$297.83	C
27 300	357089	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [Additional Manual]	\$75.24	C
27 300	736181	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [Text]	\$245.58	C
27 300	187189	AICPA's Annual Accounting and Auditing Update Workshop (2005 Edition) [DVD/Manual] Whether you are in industry or public practice, this course keeps you current, informed, and shows you how to apply the most recent standards. Highlights include: SAS No. 99 on fraud and the financial statement audit SAS No. 101 on auditing fair value measurements and disclosures FIN 46 on variable interest entities revised SFAS No. 123 share-based payment The video moderator is: Mary S. Stone, Ph.D., CPA, Hugh Culverhouse Endowed Chair of Accountancy, The University of Alabama. Panel consists of: Suzanne Q. Bielstein, CPA, Director of Major Projects and Technical Activities of the Financial Accounting Standards Board John Forgarty, CPA, Chairman of the Auditing Standards Board and a Partner with Deloitte & Touche Thomas Ratcliffe, Ph.D., CPA, Dean of the Sorrell College of Business and Eminent Scholar in Accounting and Finance at Troy State University. View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up) ...	\$282.15	C
27 300	187104	The Revised Yellow Book: Government Auditing Standards [DVD/Manual]	\$214.23	C
27 300	357104	The Revised Yellow Book: Government Auditing Standards [Additional Manual]	\$62.70	C
27 300	736114	The Revised Yellow Book: Government Auditing Standards [Text] In June 2003, the GAO issued a Revised Yellow Book. This represents the first omnibus revision to the Yellow Book since 1994! The new Yellow Book contains important changes and poses new challenges and responsibilities to auditors. This course discusses the new Yellow Book and what is most important. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Marcia B. Buchanan, CPA, CGFM, assistant director, U.S. General Accounting Office. Yellow Book Hours: Text - 20; VHS/Manual - 22...	\$172.43	C
27 300	187113	GASB No. 34 Auditing: The Home of the Brave [DVD/Manual]	\$193.33	C
27 300	357113	GASB No. 34 Auditing: The Home of the Brave [Additional Manual]	\$62.70	C
27 300	731333	GASB No. 34 Auditing: The Home of the Brave [Text] GASB No. 34 has brought significant accounting and financial reporting changes to the state and local government arena. These changes have also affected the auditing process in areas such as materiality, testing of infrastructure, depreciation, and reporting. This course will explain how the AICPA's Accounting and Audit Guide affects the audit process and how you can best manage the change. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews Frank W. Crawford, CPA, president of Crawford and Associates in Oklahoma City, Oklahoma; and Mary Foelster, CPA, AICPA Senior Manager - Governmental Accounting and Auditing. Yellow Book Hours: Text - 16; VHS/Manual - 19...	\$151.53	C
27 300	187203	Applying A-133 to Nonprofit and Governmental Organizations [DVD/Manual]	\$214.23	C
27 300	357203	Applying A-133 to Nonprofit and Governmental Organizations [Additional Manual]	\$62.70	C
27 300	730206	Applying A-133 to Nonprofit and Governmental Organizations [Text] This course is a must for you if you are involved in single audits of governmental entities or nonprofit organizations. You will learn how to be more effective in planning and performing those audits in accordance with the requirements of Circular A-133 and the Single Audit Act Amendments. In the video, W.A. Broadus, Jr., CPA, CGFM, a respected consultant in the governmental and nonprofit area, employed for nearly 28 years with the U.S. General Accounting Office, and author of many AICPA professional development courses, interviews William C. Wagner, CPA, a sole practitioner in Delmont, Pennsylvania. Yellow Book Hours: Text - 20; VHS/Manual - 22 View a sample video clip in Windows Media format. Choose your Internet connection speed: Broadband or 56k (dial-up) ...	\$172.43	C
27 300	730024	Annual Update for Accountants and Auditors This course is designed to keep the CPA abreast of fast-paced changes. Included are all the recently issued pronouncements, exposure drafts and consensus reports in the accounting, auditing, compilation and review arenas....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730061	<p>Sales and Use Tax: Guide to Doing It Right</p> <p>With increasing catalog sales and e-commerce, sales and use tax is an area filled with many unanswered questions and complexities of concern to accountants. Handling these situations incorrectly can result in lost sales, sales tax paid needlessly and possible penalties. Use this guidance to offer your clients the greatest counsel and protection in light of increased state audit activity caused by declining state revenues....</p>	\$141.08	C
27 300	730158	<p>The Fraud Trial</p> <p>After going through the meticulous process of conducting a fraud investigation, you must know what to do in the courtroom if your case makes it to trial. This self-study video/workbook course will take you through the phases of an actual fraud trial. With the video featuring the actual Court TV case of Assistant Police Chief Johnny McKenzie, you will learn how to present evidence to support your case, deliver effective testimony, interpret courtroom proceedings, understand direct and cross-examination techniques and build your case during the investigation stages....</p>	\$177.70	C
27 300	730161	<p>The Fraud Trial</p> <p>After going through the meticulous process of conducting a fraud investigation, you must know what to do in the courtroom if your case makes it to trial. This self-study video/workbook course will take you through the phases of an actual fraud trial. With the video featuring the actual Court TV case of Assistant Police Chief Johnny McKenzie, you will learn how to present evidence to support your case, deliver effective testimony, interpret courtroom proceedings, understand direct and cross-examination techniques and build your case during the investigation stages....</p>	\$177.70	C
27 300	730164	<p>Finding the Truth: Effective Techniques for Interview and Communication</p> <p>Every day, auditors, investigators, lawyers and other professionals are required to interview and elicit information from people as part of their jobs. This video/workbook self-study course will discuss the skills necessary to become a better communicator and a more effective interviewer. Watch a video with experts explaining how to give effective interviews and interview examples....</p>	\$177.70	C
27 300	730167	<p>Finding the Truth: Effective Techniques for Interview and Communication</p> <p>Every day, auditors, investigators, lawyers and other professionals are required to interview and elicit information from people as part of their jobs. This video/workbook self-study course will discuss the skills necessary to become a better communicator and a more effective interviewer. Watch a video with experts explaining how to give effective interviews and interview examples....</p>	\$177.70	C
27 300	730176	<p>FASB/APB Update and Review</p> <p>Designed for the accountant who needs a detailed introduction to new financial accounting standards and a refresher in other standards that apply to nonspecialized companies. The course is a comprehensive study of FASB Statements and Interpretations, Accounting Research Bulletins, and APB Opinions that apply to all companies....</p>	\$256.03	C
27 300	730191	<p>Advanced Auditing of HUD-Assisted Projects</p> <p>Written by well-known CPA, Max Hunt, this course offers insights into compliance pitfalls for HUD-assisted housing owners and managers and details how you can take advantage of new possibilities. Learn to recognize and apply the latest changes in the federally assisted housing industry and efficiently plan, perform and report a HUD-assisted engagement. The course includes coverage of the Consolidated Audit Guide for Audits of HUD Programs. You will also uncover the effects of OMB Circular A-133 on HUD-assisted nonprofit entities. Yellow Book Hours: 12...</p>	\$141.08	C
27 300	730217	<p>Attestation Services: How to Perform Successful Agreed-Upon Procedures and Other Attestation Engagements</p> <p>Nontraditional services (such as agreed-upon procedures) represent a growing revenue stream for CPA firms. A comprehensive revision to existing attestation and agreed-upon procedures standards changes the performance standard for these services. Learn how to add these services to your firm's practice. Get the thorough understanding of the new standards needed to effectively and efficiently perform these engagements. This course will show you: how attestation engagements fit into the overall offering of firm services; what to consider pre-engagement, including the most important definitions of attestation standards; what is meant by "suitability of criteria," a definition that is critical to effective performance; the nuts and bolts of performing a successful engagement; how to apply reporting requirements in real life; and where to find further guidance in the professional literature....</p>	\$141.08	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730220	Analytical Procedures for Nonprofit Organizations If an organization isn't efficient, it isn't going to succeed. With this course, you can learn how to measure a nonprofit organization's strength and efficiency as well as its effectiveness of mission accomplishment. YELLOW BOOK HOURS: 8...	\$130.63	C
27 300	730245	Identifying Fraudulent Financial Transactions Learn to identify the red flags of fraud in financial information and analyze a variety of fraud schemes. You'll develop a framework for detecting financial statement fraud and learn of fraud schemes in revenue, inventory, liabilities and assets. ...	\$130.63	C
27 300	730254	Computer Fraud and Information Security Acquire the tools you need to identify computer fraud. It trains CPAs to focus their analytical and substantive tests on the internal and external threats facing a company's computer systems. Learn to design fraud-prevention programs that build effective firewalls around mission-critical systems....	\$141.08	C
27 300	730263	Detecting Misappropriation Schemes Train to focus analytical and substantive tests on the flow of cash through the company, utilizing financial and nonfinancial information. You'll learn to identify critical signs of misappropriation of assets and analyze fraud schemes. Course highlights include a framework for detecting misappropriation schemes and fraud schemes in such areas as cash, inventory, fixed assets and payroll disbursements....	\$151.53	C
27 300	730274	Auditing for Internal Fraud This course provides an auditor with the tools to identify fraud schemes. It trains CPAs to focus their analytical and substantive tests on the fraud triangle when evaluating internal controls. It also illustrates the latest in fraud prevention and detection programs implemented by industry leaders. ...	\$141.08	C
27 300	730296	Audits of HUD-Assisted Projects Gain in-depth, hands-on information regarding HUD organization, programs, policies and procedures. Review the professional standards affecting specific federal programs. Yellow Book Hours: 16 ...	\$151.53	C
27 300	730343	Managing Nonprofit Organizations Like a Business The corporate world has used a well-defined set of financial management tools for years. Nonprofit organizations have been encouraged to adopt those tools in order to manage their operations like a business. Explore these tools and how to modify them for the unique characteristics of nonprofit operations and systems. Yellow Book Hours: 10 ...	\$130.63	C
27 300	730414	Cost Allocation in Nonprofits: Who Gets It Gain vital insights into issues relating to cost assignments and allocations for not-for-profit organizations. Learn not only the theory behind cost assignment and allocation techniques but also the application of those techniques. Yellow Book Hours: 12...	\$141.08	C
27 300	730444	Controllershship: Leading Edge of Corporate Performance To excel, the corporate controller has to understand the changing needs of senior management, investors, creditors and customers. Harness the information age. Negotiate transactions. Control product and workflow. Manage process and people, quality and service. Learn state-of-the-art techniques, both quantitative and nonquantitative....	\$151.53	C
27 300	730460	Tackling Change: Day-to-Day Survival Training for Accountant Manage your accounting organization to success today. Develop your firm into greatness with the creative power of your staff while maintaining the control systems that CPAs are duty-bound to deliver. Learn how changes in socio-cultural values have increased the expectations of today's workers. Apply the new leadership, structure and motivational framework necessary to bring the desire of individuals into alignment with the organization. Get a new view of the changing world of accounting management....	\$141.08	C
27 300	730483	AICPA's Guide to Financing the Growing Small Business: Sources, Strategies and Disclosures While the growing private company with at least \$10 million in revenue may not be ready to dive into the SEC pool, other securities or a revolving line of credit may be the best source for financing further growth. Take a comprehensive look at the wide range of available financing alternatives. Learn what lenders, investors and regulators expect to receive in the way of disclosure, documentation and information. This course will benefit members in industry responsible for financing operations as well as public practitioners consulting private business clients requiring additional financing....	\$161.98	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730524	Advanced Cost of Capital Computations in a Complex World Learn alternative methods for the calculation of cost of capital. Prepare computations that will withstand an attorney's scrutiny and increase your own ability to critically review others' reports on the cost of capital. This course will benefit practitioners using financial techniques for valuation or other purposes....	\$151.53	C
27 300	730551	Analytical Procedures for Small Business Engagements Improving your skills in applying analytical procedures helps keep you on the cutting edge of the profession. With this course, you will gain practical guidance in the application of analytical procedures throughout the audit process, with special attention to small business audit engagements....	\$141.08	C
27 300	730562	FASB Review for Industry (2005-2006 Edition) Comprehensive coverage of recent FASB, AcSEC, IASB, and EITF pronouncements is provided in this course geared to the specific interests of the CPA in corporate management....	\$151.53	C
27 300	730604	Real Estate Accounting and Auditing This course provides an in-depth study of the unique requirements that apply at each stage of the real estate life cycle. It gives practical, how-to-do-it coverage of accounting considerations related to the development, ownership and operation of real estate assets. In addition, it covers financial statement considerations for real estate entities and provides guidance on audit planning and performance.	\$161.98	C
27 300	730638	Cash Management: Collect It Faster, Keep It Longer, Spend It Slower Juggling the different aspects of managing cash flow is no simple task. Today's cash manager must do more than maintain a steady flow of cash. Sophisticated cash management models are developed to forecast cash flows, optimize cash balances and compare investment options. Handling the competing needs of customers and creditors with those of management and shareholders is not easy. Get the advice and information you need to handle all these issues from this comprehensive course....	\$130.63	C
27 300	730649	Best Practices in Receivables and Payables: Managing Key Components of Working Capital (Formerly Best Practices in Receivables and Payables: Managing Key Components of Working Capital) This course takes an in-depth look at finance and accounting functions and systems. You'll learn to redesign transaction processing for receivables and payables; improve control management of short term assets and build cost analysis to support operating budgets....	\$151.53	C
27 300	730701	Business Law Essentials for Accountants You've read the Wall Street Journal. Another company lost a product liability case or settled an employment practices suit. How did the company get there? What didn't they do? What misperceptions led to a break in customer, supplier or employee relations? Using actual court cases, this course constructs a practical set of dos and don'ts to avoid costly litigation....	\$141.08	C
27 300	730744	Form 5500: Prepare It Fast File It Right The 1st Time Solve the complex reporting and disclosure requirements designed by ERISA to protect the rights of participants and beneficiaries of employee benefit plans in this practical program. Unlock the mysteries of Form 5500 today. Understand the rules for filing - when are they due, for what type of plan, which forms to complete and how to answer the questions. Avoid the penalties common when a Form 5500 is incorrectly filed....	\$151.53	C
27 300	730755	Payroll Taxes and 1099s: Everything You Need to Know This course provides practical pointers for managing the payroll tax and reporting function. You will learn to test for classification as an employee or independent contractor. Keep your employees satisfied with correct and timely withholding and W-2s. Learn to avoid the frequent penalties while decreasing load of payroll tax administration....	\$182.88	C
27 300	730809	Tools for Success in Financial Planning and Personal Risk Management This course addresses the personal financial planning process through the eyes of the current practitioner or those considering adding financial planning services to their practices. It addresses regulatory issues impacting CPA financial planners. The course takes the reader through the practitioner's steps in the personal financial planning process, identifying tasks associated with each phase. The course will also provide an in-depth analysis of methods and ways to address your clients' personal risk exposures ranging from premature death to lawsuits. It will enable the reader to quickly determine whether the client's insurance coverage is appropriate....	\$172.43	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	730829	Estate Planning: A Guide for the Financial Planner Boost your value to clients in this real-world course that helps any CPA practitioner integrate estate planning into the comprehensive financial planning process. Understand estate planning from the tax standpoint and from the human standpoint. Learn how estate planning combines law, tax management and turning the goals of a family into reality. This course is chock-full of practical examples and thought-provoking questions to help reinforce important estate planning concepts....	\$172.43	C
27 300	730832	Tax Management in the Personal Financial Plan Explore the taxation of investments including capital gains, discount bonds, tax-free exchanges, and passive investments. Study the tax issues associated with premiums, withdrawals and benefits from life insurance and annuities. Develop retirement planning strategies that include the tax aspects from contribution through distribution. In addition, focus on the ways to maximize deductions through medical expenses, charitable giving, business expenditures and more. ...	\$172.43	C
27 300	730840	Retirement Planning that Works for Your Client This program presents practical tools for the financial planner to guide clients in what is so often their number one financial goal. Presented are retirement income needs, analysis skills and many approaches to tax advantage retirement savings for individuals. The course also provides in-depth coverage of retirement plans available to businesses....	\$172.43	C
27 300	730850	Investment Planning: The Risks and Rewards Learn how to manage risk through diversification and analyze and monitor performance. You will address investing using asset allocation principles rather than the hot stock du jour. This course will cover equity and debt, including government, corporate and municipal bonds. It will present derivatives, investment real estate, bank instruments and much more....	\$172.43	C
27 300	731073	Tax Consequences of the Purchase and Sale of a Business Knowing beforehand the tax consequences of buying or selling a business is crucial. This course provides details on tax changes in this area, including amortization of goodwill and other intangibles, the election for small business stock and the capitalization of acquisition costs. Here's how to correctly advise clients who want to buy or sell the assets or stock of a corporate business, the assets or interest of a partnership, or the assets or business of a sole proprietorship. You'll also cover installment buying and selling, NOLs and more....	\$130.63	C
27 300	731091	The Fast Close, Soft Close, Virtual Close: Now Days, Not Week: During this thought-provoking course, look at the opportunities that a soft or virtual close can bring to your organization. Develop the skills you will need to determine the resources used and the processes included in your current closing system. Then you will be able to begin to improve your closing process....	\$130.63	C
27 300	731121	Advanced Accounting and Auditing Problems for NPOs This advanced course uses case studies to address areas where nonprofit organizations have accounting and reporting alternatives. Focus on the acceptable solutions for the hot topics facing exempt organizations' management. Yellow Book Hours: 8 ...	\$130.63	C
27 300	731134	AICPA Federal Tax Update by Biebl and Ranweiler (2005-2006 Edition) You'll discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments including guidance regarding changes caused by the 2004 Tax Acts affecting individuals, including those regarding income, deductions and losses, tax calculations, individual credits, filing matters; business entities, including those regarding S corporations and their shareholders, C corporations, partnerships, estates, trusts and retirement plans and more....	\$151.53	C
27 300	731152	Difficult People: Keeping Your Cool Under Fire Complete this course and learn how to change the behavior of difficult people. Recognize the potential for building better client relations and increasing staff productivity. Order this course today to gain the practical skills you need to cope!...	\$130.63	C
27 300	731204	Dealerships: Accounting, Auditing and Tax This course provides practical, real-life answers to your dealership questions as you learn about the typical operations of dealerships. The practitioner will get a systematic approach for providing accounting, auditing, compilation and review, tax and management consulting services to dealership clients....	\$161.98	C
27 300	731244	Financial Statement Analysis: Basis for Management Advice All practicing CPAs will profit from this course, which presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant and timely financial decisions....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731263	Valuing Goodwill and Intangible Assets Most of today's companies draw considerable value from their "knowledge capital" and contrac rights. Whether reflected in relationships, proprietary technology, or business processes, these intangible assets make up a growing part of a business's value. This course will give you an understanding of intangible assets and appropriate valuation techniques, helping you not only value such intangible assets, but advise on how to actively manage them for the maximum benefit of the company....	\$151.53	C
27 300	731272	Lean Accounting and Management: Improving Profitability by Streamlining Operations Learn how to minimize waste and create wealth in your organization through a lean accounting and management approach that improves profitability by streamlining operations. Combine the management, accounting, control and performance measurement methods needed to support leaner operations that sustain a leaner organization over the long term. Develop an action plan for accomplishing the transition to this lean accounting and management approach within your organization. ...	\$151.53	C
27 300	731295	Super Tax Planning Strategies for Individual Clients' Retirement Accounts Help your clients plan effectively for retirement income and tax savings. Arrange penalty-free retirement withdrawals for early retirees, plan tax-smart splits of retirement accounts in divorce cases, as well as appropriate tax-free rollovers. Learn to determine your client's financial needs in retirement and calculate the annual retirement savings necessary to meet those needs far into the future. Develop super tax planning strategies that will save thousands of dollars. Polish your skills to advise each unique client - the older retiree, the divorcing client, the younger surviving spouse and the early retiree....	\$141.08	C
27 300	731306	E-Talk: Tips for Using High-Tech Communications Tools Focus on the difference between informal communication among family/friends and communication in the business environment. Learn the methods necessary to communicate effectively, efficiently and professionally. Explore each type of high-tech tool and which one is the best method for communicating a particular message in a specific situation. Understand how communicating internationally requires selecting a different set of high-tech tools....	\$120.18	C
27 300	731313	ESOPs: The Sleeping Beauty for Closely Held Businesses Tax incentives encouraging business owners to use ESOPs continue to expand. With an aging population, the future of ESOP installations will accelerate as business owners make decisions regarding transition strategies. The ESOP is a great opportunity for the business owner to create a successful business legacy on a tax-deferred basis....	\$130.63	C
27 300	731392	Process-Based Accounting: Revolutionizing Management Decision Making Current Financial Reporting focuses on past results when everyone really wants "forward-looking" accounting information. Process-Based Accounting: Revolutionizing Management Decision Making provides that financial information by focusing on cross-functional processes where problems are occurring and value is created, and where poor processes are preventing you from achieving your goals....	\$151.53	C
27 300	731444	Planning and Budgeting Predicting the Company's Future Give your company a competitive edge. Develop a better understanding of the problems encountered in preparing business plans and budgets. Learn useful techniques for generating broader organizational involvement in the budgeting process. Implement a system of checks and balances for evaluating budget results....	\$141.08	C
27 300	731462	ElderCare: The Medical and Psychosocial Issues of Aging Get an overview of the most common emotional, psychosocial and medical effects of aging. The emphasis is on understanding how aging affects the need for financial and social services. It provides a structured approach to coordinating care from government, private or managed-care programs. An in-depth case study gives you the opportunity to implement an assurance service engagement....	\$151.53	C
27 300	731482	Activity-Based Costing for Small Businesses This course teaches you the principles of a well-designed product/service cost system which can improve business decisions. You'll learn to develop and perform a product or service profitability analysis. Understand the use of profitability analysis in decision making. Solve strategic and tactical problems and more....	\$130.63	C
27 300	731493	Controller by the Hour for Your Small Business Clients: Know the Rules Understand when the SSARS standards apply and identify them when you are providing consulting services. Learn how computer technology fits into the picture and what your responsibilities are as a result....	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731505	Advanced Update for Compilation and Review Engagements If you supervise compilation or review engagements for private companies, this course is an absolute must. It covers the 2005 small business environment, the standards applying to 2005 engagements (including Ethics Interpretation 101-3), and what peer reviewers and practitioners are saying. The problems that you, the reviewer, really focus on - reporting, disclosure, documentation and those troublesome special situations (such as changes in services, OCBOA, interim and personal financial statements) - are all addressed....	\$151.53	C
27 300	731513	An Exciting Insight Into the Healthcare Industry and Medical Practice Valuation Find out how to utilize a range of valuation approaches, methods, and techniques to value medical practices and related healthcare entities. Look at the rapidly changing healthcare regulatory and reimbursement environment and its effect on valuations. Learn the specific application of valuation methodologies, including market, income and cost approach-based methods for healthcare industry valuation engagements. An in-depth interactive case study enhances the learning process of all participants....	\$141.08	C
27 300	731533	Advanced Planning for LLC and Partnership Transactions Plan now to protect your LLC and partnership clients from potential tax traps. During this advanced, planning course, you will study the complex issues necessary to ensure that the LLC, partnership and its owners attain the maximum benefits. In case studies, you will see how routine transactions often trigger multiple provisions in Subchapter K....	\$161.98	C
27 300	731541	Charitable Trusts and Annuities: The Solution to Your Client's Financial Triangle Solve your wealthy client's estate-planning concerns while maximizing tax benefits and retaining an income stream for years. Cut through the complicated rules of charitable trusts related to estate planning and charitable contributions. Gain the necessary information to comply with all the statutory requirements while using plain language to help clients achieve their goals. This course describes in detail the charitable trust, split interest trust, pooled income funds and gift annuities. With these vehicles, you will unravel the secrets of successful estate planning with trusts. You will learn to help your clients meet their cash-flow needs while achieving estate and tax objectives. Solve your client's financial triangle today....	\$151.53	C
27 300	731572	AICPA's Complete Tax Update for Corporations and Pass Through Entities (2005-2006 Edition) Find out what you need to know about all of the latest federal tax law changes, court decisions, and IRS pronouncements related to partnerships, LLCs, and C and S Corporations including analysis of the 2004 Tax Acts. Identify ways to integrate the latest tax law changes into your planning and compliance engagements and provide more value-added services to your clients. Don't miss out on a single one of their practice-proven tips!...	\$151.53	C
27 300	731582	AICPA's Complete Tax Update for Individuals and Sole Proprietors (2005-2006 Edition) Learn what's new and changed in the federal individual income tax arena. This course brings you up-to-the-minute guidance on the latest tax legislation, court decisions, and IRS pronouncements including analysis of the 2004 Tax Acts. Gain practical insights and valuable tax-savings strategies from AICPA's seasoned tax pros who know what the new laws, rules and court decisions can mean for real-world taxpayers....	\$151.53	C
27 300	731628	Personal Financial Statements The primary emphasis of this course is on presentation and compilation standards. It includes a discussion of reviews and audits of personal financial statements. The course teaches you how to prepare personal financial statements in accordance with the AICPA's Personal Financial Statements Guide....	\$130.63	C
27 300	731642	Foundations in Governmental Accounting: In GASB We Trust Are you just starting to work in the governmental arena? Have you worked in the governmental arena for years but need a refresher to keep up with recent significant changes? If so, this is the course for you. This course features the fundamental tenets of governmental accounting and reporting in the post GASB No. 34 environment. Learn more than the buzz words, learn the underlying concepts and how they are applied. Yellow Book Hours: 16...	\$151.53	C
27 300	731653	High-Powered Tax Planning Strategies for Older and Wealthier Clients	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
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Turn your older, wealthier or self-employed tax clients into profitable financial planning clients. With fully coordinated planning techniques, you can increase your client's cash flow and protect his or her assets while reducing income and estate taxes. Focus on strategies that are only available to the self-employed. Look at the latest ideas in college funding. Help your older clients make the right decisions on retirement account planning and distribution. ...



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731662	<p>International Versus U.S. Accounting: What in the World is the Difference</p> <p>With all listed companies in the European Union required to prepare their consolidated financial statements using the International Accounting Standards Board (IASB) International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) by 2005 and with the FASB and the IASB adopting a joint project on convergence of FASB and IASB Accounting Standards, understanding how IFRS/IAS and U.S. GAAP converge is becoming more significant. You'll consider the major differences between IFRS/IAS and U.S. GAAP, as well as the similarities, and the impact on the financial and reporting process....</p>	\$141.08	C
27 300	731673	<p>LLC and Partnership Taxation: Beyond the Basics</p> <p>You will learn to recognize the provisions necessary in an LLC or partnership agreement to sustain special allocations of income or loss. Focus on a broad range of distribution issues ranging from "disguised" sales to like-kind exchanges and avoid distributions that may trigger gain to the unwary investor....</p>	\$151.53	C
27 300	731682	<p>Real World Business Ethics: How Would You React?</p> <p>This course provides you with case studies drawn from "real-life" litigation and administrative proceedings involving CPAs in public practice and industry that were resolved both in favor of and against accounting and auditing professionals. It helps you take a proactive, risk-avoidance stance by pointing out common pitfalls and presenting alternative courses of action. Gain a renewed sense of appreciation for the pitfalls faced by every financial professional and heightened sensitivity for the types of ethical dilemmas you could face in the future....</p>	\$151.53	C
27 300	731692	<p>Peer Review: Are You Ready?</p> <p>This course prepares you for a peer review and what can be done on a daily basis to create a strong quality-control environment for your firm. Learn the most common, significant deficiencies that peer reviews find time after time and what can be done to prevent them from occurring in your firm....</p>	\$141.08	C
27 300	731703	<p>Taxation of LLCs, LLPs, LPs and Other Partnerships</p> <p>This course walks participants through the LLC and partnership life cycle - from formation to sale or retirement of a partner's interest. Learn the conceptual framework underlying partnership and LLC taxation, with an emphasis on common issues that must be confronted by tax practitioners....</p>	\$151.53	C
27 300	731713	<p>Tax and Financial Planning for Your Growing, Middle Income Clients</p> <p>Transform your younger and middle-income tax clients into profitable financial planning clients with totally integrated tax and financial planning strategies. Help clients reeling from stock market downturns to plan ahead and build financial security. By delivering coordinated tax and financial planning advice, you can help clients reach their financial goals. Using engagement worksheets and checklists provided in the course material, tax practitioners can help clients save more, pay lower taxes, and reduce risk. You will learn to guide your client through planning for income and deductions, home ownership, savings, investments and retirement. Start your clients on the steps to financial security today....</p>	\$141.08	C
27 300	731722	<p>Tax Exempt Organizations: Useful Tips for Obtaining and Maintaining Your Exemption</p> <p>Designed for both "newcomers" and "seasoned professionals," this course outlines the application process, including the newly revised Form 1023, for selecting a tax exempt form that provides the benefits needed by an organization, planning for the application and safeguarding the exemption. Review in detail the requirements for obtaining exemptions for charitable and non-charitable exempt organizations....</p>	\$151.53	C
27 300	731762	<p>Extra Strength Governmental Accounting and Reporting</p> <p>Has working with GASB No. 34 left you inflamed, irritable and suffering from indigestion? You need advanced, fast acting, penetrating relief. You need Extra Strength GASB No. 34. This soothing, case study course takes on the toughest common GASB No. 34 problems and provides instant comfort through its secret ingredient: common sense application. Yellow Book Hours: 10...</p>	\$130.63	C
27 300	731771	<p>ElderCare/PrimePlus: The Legal Issues of Aging</p> <p>This course highlights the legal issues affecting our elderly citizens. It compares the legal structure necessary to ensure quality care from government, private, or managed-care programs. An in-depth case study gives you the opportunity to implement an assurance-service engagement....</p>	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731781	ElderCare/PrimePlus: Financial Issues of Aging This course makes practitioners aware of the financial needs of the elderly. It identifies the role of longterm care insurance in funding health care needs, the financial issues surrounding various health care options, and various vehicles for the protection of assets. An in-depth case study provides you with the opportunity to implement an assurance service engagement. ...	\$130.63	C
27 300	731790	Advanced Forensic Techniques for Accountants This course builds on the knowledge gained in the AICPA course Forensic Accounting: Fraudulent Reporting and Concealed Assets and focuses on the techniques used by accountants to conduct forensic accounting engagements....	\$151.53	C
27 300	731844	Cash Flow Statement: Preparation, Presentation, and Use Keep your knowledge of cash flow flowing with this course. Review cash flow statement preparation and presentation options, determine internal and external uses of the cash flow statement and improve cash flow analysis. Understand the requirements of SFAS No. 95 and related standards as well as make appropriate classifications of transactions and events....	\$151.53	C
27 300	731851	Internal Controls: Design and Documentation Since 2001 internal control has been on the front burner as perhaps never before. Now is the time to get up to speed on the COSO framework and the proven techniques available to design and document internal controls. This basic course explains what makes up an effective system and provides a toolkit of today's current techniques for creating useful documentation. This course will benefit controllers, managers and internal auditors in businesses as well as auditors and consultants to public and private companies who need a review....	\$151.53	C
27 300	731862	Audit Workpapers: Avoid the Documentation Trap When every new professional standard seems to impose new documentation requirements, how can you meet the requirements and still have time to provide excellent, and profitable, client service? This course equips you to avoid documentation traps by guiding you through each phase of the audit process - from client acceptance, planning and testing to final partner review - pointing out what is required, imparting the tips used by successful practitioners, and providing key forms you can adapt and immediately put to use in your practice. This course will benefit staff, managers and partners responsible for the planning, execution and/or review of a private company audit under AICPA standards....	\$130.63	C
27 300	731871	Qualified Retirement Plans: Designing, Managing and Updating Plans Be the impartial expert advising small business clients in selecting the retirement plan right for them by applying a structured, engagement-driven approach. Fill a crucial role as an impartial advisor. A leading expert provides practical help and a host of tools....	\$141.08	C
27 300	731881	Annual Public Company Update: SEC, PCAOB, and Other Developments The requirements for public companies, their management and their auditors are changing rapidly. As these changes continue to unfold over the next several years, how will you - the corporate financial reporting manager or independent auditor - keep up? Take this course to obtain an understanding of the latest non-accounting pronouncements, regulations and guidance issued by the SEC, PCAOB, AICPA, COSO and others as they apply to the filings and audits of this reporting cycle. And learn what these organizations are planning and saying about the future, so you can be out front on identifying the developments that affect your company or auditing firm. This course will benefit CPAs in industry involved in SEC accounting and reporting as well as independent auditors of SEC issuers....	\$161.98	C
27 300	731891	International Taxation: To and From the United States Whether you're doing - or just considering doing - business abroad, this course is a must! You'll gain an understanding of tax advantages and traps of global business operations. Intelligently zero in on the major issues for your clients or business concerning taxation of both entities doing business in the United States and companies doing business abroad. This course highlights initiation of inbound U.S. operations by foreign businesses and outbound foreign operations by U.S. businesses through a representative office, manufacturing branch, incorporation of a subsidiary or use of a joint venture, partnership or limited liability company. Become expert at completing U.S. tax reporting for outbound transactions and operations. Comply with U.S. Customs reporting and withholding tax reporting for inbound transactions and operations. Carefully examine U.S. international taxation rules, the latest planning techniques, and legislative changes....	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	731901	Qualified Benefit Plans Taxation and Administration for Small to Mid Sized Companies With this course, you'll get practical ideas about designing and funding packages for various job classifications. With fiduciary issues being a top concern in today's environment, you will learn how to contain fiduciary risk and develop procedures and best practices. This course will help you to direct pension operations and administration....	\$141.08	C
27 300	731911	Clever Cases on Current Complexities Confronting Governments & Not-For-Profit: If you want to take on some weighty issues facing governments and not-for-profits in a light hearted manner this is the course for you. This course makes lemonade out of lemons by taking on serious accounting, auditing and operating issues confronting governments and not-for-profits in a not so serious case study format. Yellow Book Hours: 10...	\$130.63	C
27 300	731940	Developing And Managing an ElderCare Practice Learn how to provide assurance to clients that their loved ones are receiving the care they need. This course shows how to develop a practice serving the elderly, one of the fastest-growing demographic segments today! Value Aid! Practice aid developed by AICPA/CICA ElderCare Task Force....		C
27 300	731951	Forensic Accounting: Fraudulent Reporting and Concealed Assets Forensic accounting is exploring uncharted territory by examining off-balance sheet transactions and non-financial performance measures. You are now called upon to detect fraudulent financial reporting and to redesign internal controls to prevent misappropriation of assets. Hidden asset investigations are required for business valuations and divorce proceedings while wrongful death and disability claims require earnings projections and potential health care costs. Super-charge your forensic accounting techniques with this very valuable course....	\$130.63	C
27 300	731960	New Finance and Management Accounting Discover new approaches to cost control and profitability analysis. Evaluate innovative business performance programs. Explore ways to measure the productivity gains from information technology. Examine performance measures that maximize company value. Find out which techniques produce results and which trends fit your organization or clients....	\$141.08	C
27 300	731971	AICPA's Annual Update for Controllers Let us bring you up-to-date on the latest trends in accounting, corporate finance, treasury management and business systems. Learn all about leading-edge topics in managerial accounting and finance. Ensure that you are taking advantage of all the latest financial management developments, trends, tools and techniques as you manage your company's controllership and treasury functions....	\$141.08	C
27 300	731981	The Controller Today Innovative Tips and Techniques for Small Business: Here's a financial management course with an emphasis on management. It provides a practical compendium of methods and techniques you can take back to the office and use immediately. With its emphasis on practice over theory, this course provides common sense, nuts-and-bolts solutions to management issues and problems related specifically to financial operations. ...	\$130.63	C
27 300	731991	Construction Contractors Advanced Issues Delve beyond the basics of many issues the construction industry brings to the accounting profession. Get hands-on advice on the accounting, audit and tax issues that make the construction industry a high risk client. Address difficult issues such as look back calculations, measuring progress of construction contracts, and overhead allocations. Enhance your skills today to reduce the risk of your next construction engagement....	\$151.53	C
27 300	732078	Tax, Health Care, and Asset Protection for Aging Clients Tax practitioners who have or expect to have senior clients will acquire guidance in leveraging basic tax and financial knowledge into a wide range of custom, value-added services. This course offers ideal training on ready-to-use analytical tools and expert instruction to meet the needs of this unique client base. Topics include an examination of various governmental programs for the elderly - including Medicare, Medicaid, Social Security - and how each fits into an overall plan to protect clients' assets against the high cost of a catastrophic illness. Strategies for transferring assets in order to protect them, as well as income, gift, estate and trust tax issues are also discussed....	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732087	Accounting for Stock Options and Other Stock-Based Compensation This AICPA course is a must for CPAs whose business clients or employers have, or are considering, option plans, including the revised SFAS No. 123. This course explains how to estimate the value of options based upon fair value at the grant date. This course also reviews recent SEC actions on equity related disclosures and insider trading considerations, status of FASB's deliberation decisions regarding SFAS No. 150 and developments in Congress and the SEC, including an overview of SEC's SAB 107....	\$161.98	C
27 300	732171	Workpaper Documentation Learn to identify the various types of engagement workpapers and their purpose, nature and use. Get a thorough review of the documentation required by the standards, illustrations of completed workpapers, as well as case studies and practice problems....	\$141.08	C
27 300	732250	Financial and Tax Planning for High-Income Clients Here's a one-stop shopping guide to use in financial planning and tax strategies for high net worth individuals. Develop strategies for newly acquired wealth, wealth transfer and asset protection. Apply the strategies to closely held businesses, professional practice owners and specialized industries. Integrate compensation, investment, retirement and estate planning....	\$130.63	C
27 300	732261	Dealing with the IRS Packed with practical insights and how-tos, this course gives you everything needed to choose or reject a tactic when dealing with the IRS. It shows you how to evaluate options and select the best method of presenting your client's position. Understand what triggers an audit, how to negotiate a settlement on appeal and how to qualify for advantageous collection arrangements....	\$130.63	C
27 300	732271	Private Foundations: Mastering the Unique Tax Aspects It is more attractive than ever to form a private foundation since donating appreciated assets has been made easier. Understand how to organize, operate and terminate a private foundation. Focus on both the tax-compliance issues resident in 990 PF filings and the tax-planning issues of investment returns. Maintain exempt status when distributing assets and income. Identify the latest tax options available exclusively to private foundations....	\$151.53	C
27 300	732307	Professional Ethics: The AICPA's Comprehensive Course This revised course explains the AICPA Code of Professional Conduct, which all members of the AICPA must follow. Also covered are the basic tenets of ethical and professional conduct, the principles of ethics, why the Code is necessary and how it is organized. Provided are the most up-to-date AICPA and SEC independence rules, including those adopted under the Sarbanes-Oxley Act, and ISB Standard No. 1....	\$103.46	C
27 300	732401	Practical Business Forecasting Applications Become one of top management's key strategic partners. Acquire up-to-date financial forecasting skills. Learn how to use Excel tools to create budgets and financial projections, determine operating and investing cash flows, evaluate long-term capital investment opportunities, and assess potential business acquisitions and dispositions....	\$141.08	C
27 300	732411	Profit Building Techniques for Small Businesses Learn how to assist your small business employer or client in making those everyday decisions that ensure the success of the company. Turn difficult decisions into routine decisions by using the appropriate analytic tools. Learn useful applications of cost-volume-profit analysis, target cost analysis, and relevant cost analysis....	\$130.63	C
27 300	732421	Revenue Recognition in Today's Business Climate To recognize or not to recognize. Revenue recognition issues are the subjects of headlines in our daily newspapers, primarily because major corporations have recognized revenues that did not actually exist. Just when we think we have all the bad news, another corporation is restating earnings for prior years. For a cash only business, revenue recognition is a simple process. A sale equals revenue. The more complex the business, the more specialized the industry, the more difficult the decision becomes for that business as to when to recognize earnings. Revenue recognition guidance exists throughout accounting literature, accounting and audit guides and audit risk alerts for specific industries and the SEC's SAB 104. Yet there is no one comprehensive source. In this course you have a complete handbook. You'll review the current literature, look at the implications of premature recognition, unique revenue recognition issues of specialized industries, and examine current FASB projects and ...	\$151.53	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732431	Small Business Audits: Balancing Risk, Effectiveness and Efficiency in Today's World The auditor in today's world is constantly under scrutiny whether the client is large or small. However, small businesses bring a unique set of issues for the auditor trying to balance risk, effectiveness and efficiency. Recognize risks in the small business environment and how to effectively and efficiently deal with it from audit planning until the wrap up. You'll work through how to effectively plan, perform appropriate procedures and complete the small business audit. Improve your efficiency while satisfying auditing and quality control standards in a small business auditing environment....	\$141.08	C
27 300	732441	Audits of Banks and Other Financial Institutions This course presents a thorough, yet practical approach on performing auditing procedures on the accounts of commercial banks, savings institutions and credit unions. It takes you step-by-step through the key balance sheet and income statement accounts and helps you make that difficult transition from a commercial audit to a financial institutions audit. Planning work and reporting/other post-fieldwork procedures are generally beyond the scope of this course....	\$161.98	C
27 300	732450	Information Security: Critical Guidance for CPAs in Public Practice and Industry This course will inform participants about security for systems developed with new technology and what part the assessment of risk plays in developing controls to secure these systems. Obtain the guidance you will need to evaluate controls for an independent attestation-level engagement, as well as for providing advisory services for and within companies....	\$151.53	C
27 300	732461	Multistate Income Tax: Mastering the Complexities Knowing both the theoretical disputes and the "nuts and bolts" of compliance is essential to success in the state income tax arena. Through this course, develop a working knowledge of multistate tax compliance, industry-specific state laws, and related planning opportunities....	\$130.63	C
27 300	732507	AICPA's Tax Update for Controllers (2005-2006 Edition) Finally, a tax course designed to meet the unique needs of the Controller! Get just the latest information on tax developments which will impact your company. Controllers will find this tax update provides only valuable information for their business. Recent tax legislation, regulations, cases and rulings will be presented from the controller's perspective. In addition you will stay on top of those "hard-to-handle" issues facing the controller such as reasonable compensation for shareholders, payroll taxes and workers classification, depreciation, UNICAP rules and travel and entertainment....	\$161.98	C
27 300	732512	Internal Controls: Design and Evaluation Under COSO and AS No 2 For public companies, PCAOB Auditing Standard No. 2 (AS No. 2) is pervasive in its effects on internal control engagements and even the financial audit itself. No CPA, whether in management, audit or information systems can afford to be unaware of AS No. 2's provisions. This course explains why the internal control system matters to management, auditors and to regulators; how the COSO framework and AS No. 2 reflect regulator's expectations for the design, documentation and evaluation of the system; and what are the key issues and questions during implementation. This course will benefit accounting executives, managers and internal auditors in public companies, as well as auditors and consultants to public companies....	\$161.98	C
27 300	732530	Managerial Accounting for Non-Accountants: Concepts, Tools and Techniques AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the first and third course may also be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Expand your understanding of the "business side" of ...	\$130.63	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732540	Financial Management for Non-Accountants: Making Informed Decisions AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the first and second course may also be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Complete your understanding of the "business side" ...	\$93.01	C
27 300	732550	Internal Control and IT: Reliable Reporting and Fraud Prevention Recent headlines describing massive frauds have focused attention on internal controls. Although most auditors are comfortable with documenting and performing walkthroughs of the accounting system's manual controls, few feel equally comfortable regarding the controls in an automated accounting information system. While this course will not turn you into an information systems auditor, it will provide an overview of the key auditing standards, conceptual frameworks, IT infrastructures and auditing issues you are likely to face on medium to small company engagements. This course will benefit auditors of non-public companies as well as internal and external auditors working on internal control engagements under AS No. 2....	\$130.63	C
27 300	732561	Religious Organizations: Key Accounting Tax and Financial Issues This course provides CPAs and their religious organization clients with comprehensive yet practical guidance on the unique tax, accounting, and other financial/operational issues of religious organizations. The course also addresses operating considerations relating to religious organizations, including internal controls, fraud and budgeting....	\$161.98	C
27 300	732570	Understanding Financial Statements for Non-Accountants AICPA is excited to be offering this three-level series of courses on Accounting & Finance for Non-Accountants. These courses introduce non-accountants to basic financial accounting, managerial accounting, and managerial finance concepts, tools, and techniques needed to understand the "business side" of things. They are designed for non-accounting managers and support staff with operational training and experience who want to broaden their horizons or change their career path. Although these three courses are targeted for non-accountants, the second and third course may be appropriate for accountants who want to refresh their managerial accounting and finance training. Since individual state boards ultimately decide what CPE will qualify in their state, CPAs should check with their respective state boards of accountancy before claiming CPE credit on these courses. Enhance your operational training and experience with a ...	\$130.63	C
27 300	732580	Corporate Mergers and Acquisitions Gain a competitive edge in the lucrative M&A arena with the information and insights offered in this course. Examine the tax options available in structuring a taxable or tax-free transaction. Fully utilize tax attributes such as NOLs and tax credits, and maximize value to exiting and remaining stakeholders....	\$130.63	C
27 300	732609	Working Papers Review This course shows what factors to consider and the steps to follow in reviewing working papers. It points out typical deficiencies and explains how to minimize your firm's potential liability by making certain that its reports are fully and accurately supported by working papers....	\$130.63	C
27 300	732634	Workpaper Techniques for Government and Nonprofit Organizations Learn to prepare workpapers needed to complete a government or nonprofit audit. Increase your performance with practical, timesaving techniques. Avoid common preparation problems by applying proven, effective strategies. Yellow Book Hours: 14...	\$151.53	C
27 300	732711	GAAP Review Series - Part 1	\$88.83	C



SIN	Model Number	Description	GSA Price	Disc. Code
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This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Refresh your understanding of the financial reporting environment. Review the accounting treatment and disclosure requirements for financial assets, income statement presentation, interim reporting, cash flow statement, and other recent FASB and AICPA publications....



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	732721	GAAP Review Series - Part 2 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Renew your understanding of accounting for leases, contingencies and other uncertainties requirements, accounting for debt, other liabilities and accounting for income taxes....	\$88.83	C
27 300	732731	GAAP Review Series - Part 3 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Provides the professional with a refresher on difficult areas such as accounting for research and development activities and for computer software, stock-based compensation, pension plans and related benefits, and postretirement and postemployment benefits....	\$88.83	C
27 300	732741	GAAP Review Series - Part 4 This GAAP review series is designed for the accountant or practitioner who needs a detailed review of standards that apply to nonspecialized companies. The series provides a comprehensive study of FASB Statements and Interpretations and APB Opinions that apply to all companies and presents implementation guidelines and disclosure illustrations. Review your understanding of the accounting for financial assets and derivative instruments, international accounting, long-lived assets, impairment, interest capitalization, and nonmonetary exchanges, business combinations, intangible assets, consolidation, variable interest entities and segment disclosure....	\$88.83	C
27 300	732761	Accounting Update: A Review of Recent Activities This course keeps you current and shows you how to apply the most recent financial accounting and reporting standards. Highlights include FIN 46 on variable interest entities, fair value concepts and measurements, and the revised SFAS No. 123 share-based payment....	\$161.98	C
27 300	732771	Auditing Update: A Review of Recent Activities This course keeps you current and shows you how to apply the most recent standards for audits of public and nonpublic entities. Highlights include SAS No. 99 on fraud and the financial statement audit, SAS No. 101 on auditing fair value measurements and disclosures and projects on the horizon for audits of public entities and nonpublic entities....	\$151.53	C
27 300	732780	2004 Tax Acts: Making Them Work For You New 2004 tax legislation has presented practitioners and businesses with numerous opportunities for tax planning for both business entities and individuals. The recently enacted Working Families Tax Relief Act of 2004 and the American Jobs Creation Act of 2004 introduce a variety of tax savings features that can be utilized for the benefit of tax payers. This course will offer additional insights and practical tax planning opportunities with a focus on the small business tax issues that exist as a result of this important tax legislation....	\$130.63	C
27 300	732790	Accounting for Income Taxes: Applying SFAS No. 109 No other area in accounting is as far reaching, and requires knowledge of a vast number of topics in financial and tax accounting, as accounting for deferred taxes. This course addresses the application of this complex standard to many common differences between financial accounting and tax compliance. You will gain a sound knowledge of the theory of deferred taxes and how this theory can be applied to practical situations. Many practical examples are included to illustrate the theory and the information is presented so you will be able to apply this theory to any other situation that you may encounter....	\$141.08	C
27 300	732800	Governmental Accounting and Reporting: Putting It All Together Governments use funds - what else do I need to know? Unfortunately, quite a bit if you are going to audit or practice governmental accounting. This course goes deep into the accounting and reporting issues for state and local governments. Learn how to navigate the complexities of government accounting and reporting in the post GASB No. 34 environment. Yellow Book Hours: 12...	\$141.08	C



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27 300	732810	CPAs Four Rs of Communicating: Talking, Listening, Writing, and Presenting This course has been written specifically for CPAs who are managers or owners in industry or public practice - to address your unique communication challenges. The techniques are practical and relevant. The four key areas are: avoiding conflict and costly errors by actively listening, using the power of positive language, giving small group presentations, and writing clear and concise correspondence that conveys a professional image....	\$130.63	C
27 300	732820	Accounting Services, Compilations and Reviews: Solving the Documentation Riddle Updated for Ethics Interpretation 101-3 and the 2005 Compilation and Review Standards! Spend too much time on documentation and you lose your profit on the engagement. But, in this day of malpractice judgments from compilation engagements, spend too little time and you can lose your practice. Even if you use commercially sold work programs, you may not have found the answer. This course will help you solve the documentation riddle of how much is enough by walking through a firm's quality control system as well as each major phase of four popular private company engagements - accounting services, compilations, reviews and agreed-upon procedures. At each step you will see what is required and what is efficient. This course will benefit staff, managers and partners responsible for the planning, execution, and/or review of a private company's accounting services, compilation, review or agreed-upon procedures engagement....	\$130.63	C
27 300	732840	Profitable Attestation Services: Agreed-Upon and Attest Engagements Increasingly clients' needs aren't fitting in the traditional accounting/audit services mold. Agreed-upon procedures and attestation engagements provide a cost-effective and flexible means to meet these specialized client needs and positioning these services as value-added also increases your firm's profitability. This course equips you with the practical knowledge to properly provide these services. You will readily identify the appropriate level of service for your small business clients and the conditions needed to accept attestation engagements. This course will benefit practitioners responsible for audit and other attest engagements under AICPA Standards. Value Aids! Forms, checklists, practice aids....	\$130.63	C
27 300	732860	Purchase and Sale of Closely Held Businesses: Advanced Real World Tax Strategies Here's a topic with a lot of "sizzle!" There is typically no more financially important decision an owner makes than the purchase or sale of a business. Business transactions are marquee events in the history of most closely held businesses and, therefore, demand great attention to detail and process. Follow the real-life situations in this course so you can be your clients' trusted strategic advisor. Many skill sets are involved in this process and topics such as accounting, taxes, negotiations, business valuations, strategic thinking, finance, family businesses and group dynamics are covered in this course....	\$141.08	C
27 300	732870	Revised AICPA Peer Review Standards and Interpretations This course is designed for experienced peer reviewers who would like to gain knowledge about the revisions to AICPA Peer Review Program Standards for Performing and Reporting on Peer Reviews (Standards) and Interpretations which became effective January 1, 2005. This course highlights the changes that peer reviewers and firms will be facing during its next peer review....	\$99.28	C
27 300	732880	Understanding Business Valuation Based on the best-selling publication, Understanding Business Valuation: A Practical Guide to Valuing Small to Medium Sized Businesses, this course combines real world experience and all of the fundamental information in an easy-to-digest style. Understanding Business Valuation is a great in-depth first course for those seeking to learn more about this hot, premium-priced service for clients and attorneys....	\$214.23	C
27 300	732890	Fraud Has Been Found: Now What? Find out all the methods and techniques to obtain information that conforms to the rigors of the rules of evidence. Learn how to identify the various theories of criminal causation, criminal statistics, and deterrence theory and practice. You'll learn methods and techniques to ensure that evidence gathered in a fraud examination will hold up in court. Additionally, you'll get instruction in identifying legal protection for witnesses and defendants, and understanding legal concerns in conducting investigations as well as rules of evidence....	\$130.63	C



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27 300	732940	Fair Pay Rules Now In Place: What Every CPA Needs to Know Find out all about the Department of Labor's wage, hour and overtime laws under the Fair Labor Standards Act, including the new Fair Pay rules which became effective August 23, 2004. Learn how to identify employees who are exempt from wage, hour and overtime requirements based upon their salary level and/or their primary duties. Register today and update your skills; offer better services with this cutting edge course....	\$130.63	C
27 300	732950	That's Not What I Said! - Effective Workplace Communication Become a master communicator! Learn how to speak so that you are heard and listen so that you get the real message. Discover how to open lines of communication, conduct productive meetings and make persuasive presentations....	\$130.63	C
27 300	732960	Financial Forecasting and Management Decisions Understand and apply the basics of planning and forecasting financial statements. Utilize a basic forecasting model. Learn to determine maximum sustainable growth and to predict external funds needed....	\$130.63	C
27 300	732970	Coaching Improving Employee Performance Enhance your employee's advancement by becoming a master at coaching! Learn today's top ways to track employee performance, provide corrective feedback and follow up on performance problems. Build coaching skills for specific employee situations....	\$130.63	C
27 300	732980	Not-For-Profit Accounting & Reporting: From Start to Finish The accounting and reporting requirements for not-for-profit organizations are uniquely designed to provide transparency about an organization's financial position and how it uses its resources. This uniqueness, however, sometimes leads to confusion among users and even accountants not familiar with the appropriate application of the requirements. This course examines the key not-for-profit accounting and reporting requirements and succinctly explains their application. Yellow Book Hours: 12...	\$141.08	C
27 300	733050	2005 Tax Acts: Three Acts in One! This course covers the three 2005 tax acts Katrina Emergency Tax Relief Act, Energy Tax Incentives Act, Bankruptcy Abuse Prevention and Consumer Protection Act created by this legislation. The relevant provisions and insights that impact your clients are covered in this course. Gain knowledge of critical questions that you need to ask your clients during the preparation of tax returns. Don't be caught off-guard with this seemingly benign legislation! From widespread hurricane provisions to significant energy credits to major bankruptcy provisions your clients may be impacted....	\$99.28	C
27 300	733086	Cash- and Tax-Basis Financial Statements Preparation and Reporting Concisely summarizing the official standards, this course goes further by having participants apply their knowledge through numerous case studies. Participants will leave with a thorough grounding in the differences between GAAP and the tax accrual and cash accounting methods as well as the effects of OCBOA on audit, review and compilation procedures presentation, disclosure and reporting. This course will benefit public practitioners and members in industry who prepare or review financial statements prepared in accordance with other comprehensive bases of accounting....	\$141.08	C
27 300	733674	Compilation and Review Engagements Many beginning CPAs are not familiar with the standards of one of the primary engagements performed by the local public accounting firm - compilations and reviews. Let this basic course bring them up to speed. CPAs first obtain an overview of the current standards and interpretations. Then they examine, in greater depth, performance and reporting requirements for the three core engagements: traditional compilations, management-use-only compilations and review engagements. They end by looking at communication between predecessor and successor accountants and at compilations on prescribed forms and personal financial statements. This course will benefit CPA firm staff, including paraprofessionals, responsible for performing compilation or review engagements....	\$130.63	C
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27 300	735129	The AICPA's Guide to Business Consolidations, Goodwill and Other Consolidation Issues Learn how SFAS Nos. 141 and 142 have changed the rules for business combinations and goodwill accounting. Develop standards for applying purchase accounting and how to allocate the acquired entity now that it's the only game in town under SFAS No. 141. Identify variable interest entities impact under FASB Interpretation No. 46(R). Learn how SFAS No. 142 deals with goodwill from initial recognition to the annual impairment review requirements....	\$141.08	C
27 300	735210	AICPA's Corporate Income Tax Returns Workshop (by Kess, Biebl and Ranweiler, 2005) A Kess, Ranweiler and Biebl special! Give yourself the AICPA advantage with our unique perspective on the latest tax changes including the 2004 Tax Acts. You'll look at the most recent tax laws and other developments affecting corporations and pass-through entities. Consider the real world practical applications designed by national tax experts Sid Kess, Andy Biebl and Robert Ranweiler....	\$151.53	C
27 300	735220	AICPA's Individual Income Tax Returns Workshop (by Kess, Biebl and Ranweiler, 2005) Get your tax return training from the industry's best. Andy Biebl and Robert Ranweiler provide the latest practical insights culled from recent tax changes including the 2004 Tax Acts in this workshop originated by Sidney Kess. Start out with a roundup of all the important tax changes from nationally recognized tax experts. Then get your complete working knowledge of tax return issues. You'll be able to deliver a wealth of tax-planning tips and strategies....	\$172.43	C
27 300	735535	S, C, Partnership or LLC Using a Business Form to Solve Your Client's Tax and Business Problems Although seasoned practitioners are likely to understand many of the fine points of general and limited partnerships, C and S corporations, LLCs and LLPs as well as individual proprietorships, it can still be a challenge to identify the specific form of organization that is right for a particular company or client. And, you must always be ready to evaluate whether a specific form of organization that is or was best at one stage is or will still be best suited for changing circumstances. This decision-making aid helps point you in the right direction....	\$151.53	C
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27 300	736941	Income Taxation of Estates and Trusts This course provides a nuts-and-bolts introduction to the complicated interplay of fiduciary and income tax rules for accounting for the income and expenses of estates and trusts. Get invaluable practice from comprehensive case studies that cover tax computations and provide planning tips....	\$130.63	C



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27 300	743273	Accounting and Reporting Practices of Nonprofit Organizations Understand and apply the requirements of FASB and AICPA pronouncements to not-for-profit clients. Consider real-world financial statements, cases and problems faced by CPAs with not-for-profit clients - and by executives of not-for-profit organizations. Yellow Book Hours: 20...	\$172.43	C
27 300	745509	Innovative Tax Planning for Individuals and Sole Proprietors This information-packed course is brimming with the latest techniques for building and conserving wealth, employing beneficial tax planning and investment strategies. AICPA tax experts dissect the details of the most current tax laws and other new developments to extract every sliver of tax benefits....	\$151.53	C
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27 200	872566	Promoting Your Talent: A Guidebook for Women and Their Firms Second Edition: New Information for Women in Business and Industry by Nancy R. Baldiga, CPA Issued by the Work/Life and Women's Initiatives Executive Committee The author, Nancy Baldiga, CPA interviewed over 50 women, human resource directors, and managing partners to see what their firms were doing to ensure staff retention and advancement of women CPAs. This book contains the observations, reflections and recommendations on how women CPAs can promote their talents or their firms can promote the talented staff they have. The second edition also includes additional information, perspectives and recommendations from women CPAs working in business and industry. In Promoting Your Talent, you'll find suggestions, tips and ideas on: Utilizing innate skills for practice development Effective networking Positive mentoring Changing the business model to promote talent Addressing the culture Developing flexible work arrangement strategies Plus ...	\$26.13	P
27 200	889583	AICPA Top Technologies Technology is an integral part of our business and personal lives, affecting virtually everything we do and experience in some form or fashion. For business owners, the effective use of information technology (IT) provides a competitive advantage that directly leads to improved profitability. AICPA's Top Technologies 2004 is a resource guide and summary of the AICPA's Top Technologies project in which technologies are considered, recommended, voted on, and ranked by CPA.CITPs and members of the AICPA's IT Membership Section. The top ten technologies, selected for 2004 and covered in this guide, are: 1. Information security2. Spam technologies3. Digital optimization4. Database and application integration5. Wireless technologies6. Disaster recovery7. Data mining8. The virtual office9. Business exchange technology10. Messaging applications These emerging technologies represent may not have current financial viability, but show significant future promise for business owners. You will also ...	\$20.90	P
27 200	889585	A CPA's Guide to Wireless Technology and Networking A CPA's Guide to Wireless Technology and Networking is designed to help CPAs better understand wireless technologies and wireless network security. The Guide covers the basic risks associated with all wireless networks, and then drills down into some best practice suggestions for the most common 802.11 WLAN and Bluetooth WPAN configurations. Wireless technology facilitates the extension of computer networks to areas in which wired networks are cost prohibitive or the business process cannot be supported by a wired connection. This guide assists CPAs to be better able to select the right wireless technology for a home office or small business, and understand and implement appropriate security precautions to protect confidential data and wireless connected resources. Wireless technologies employed in business and industry enables the tracking of: Labor and materials into manufacturing processes Work-in-process inventories into finished goods The movement of products from warehouse ...	\$30.31	P



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27 200	990012	<p>Internal Control Integrated Framework</p> <p>This landmark report was commissioned by the Committee on Sponsoring Organizations of the Treadway Commission (COSO). It establishes a common definition of internal control that services the needs of different parties for assessing and improving their control systems. COSO's groundbreaking report includes: Executive Summary Framework Reporting to External Parties Evaluation Tools The Addendum to Reporting to External Parties is also included. It: "encourages management that reports to external parties on controls over financial reporting to also cover controls over safeguarding of assets against unauthorized acquisition, use, or disposition." It defines such controls and provides a suggested form of report. Five Evaluation Tools are now available on disk, one for each of the internal control components identified in Integrated Framework for Internal Control. Columnar MS Word templates contain internal control risks, objectives, ...</p>	\$29.26	P
27 200	990015	<p>COSO Enterprise Risk Management - Integrated Framework</p> <p>The Enterprise Risk Management - Integrated Framework was commissioned by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and was authored by PricewaterhouseCoopers on behalf of COSO. It provides a benchmark for organizations to consider when evaluating and improving their enterprise risk management (ERM) processes. Despite all that has been written about ERM, COSO recognized a need for: A broadly accepted ERM framework in order to establish common definitions A direction for organizations to use in determining how to enhance their risk management Criteria to enable them to evaluate whether their risk management is effective Initiated in 2001, the project included significant primary and secondary research, extensive analysis of alternative approaches and consideration of comments received during a comprehensive public comment period. Enterprise Risk Management is one of the few ...</p>	\$62.70	P
27 200	990102	<p>101 Questions to Ask Your CPA</p> <p>Used as an idea exchange, this handy brochure outlines questions that clients may have on a multitude of topics. Use it to expand your services or client base....</p>	\$22.99	P
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27 200	991004	<p>The AICPA Audit Committee Toolkit: Not-for-Profit Organizations</p> <p>This version of the popular audit committee toolkit is written to help audit committees of not-for-profit organizations to achieve best practices for managing and incorporating their role in the organization. This Toolkit offers a broad sampling of checklists, matrices, reports, questionnaires and other pertinent materials specifically tailored to the not-for-profit sector including and designed to make audit committee best practices actionable. The AICPA Audit Committee Toolkit series is the cornerstone of the Audit Committee Effectiveness Center, located at www.aicpa.org/AudCommCtr. ...</p>	\$20.90	P
27 200	991005	<p>The AICPA Audit Committee Toolkit: Government Organizations</p> <p>This version of the popular audit committee toolkit is written to help audit committees of government organizations at all levels (federal, state and local) with best practices for managing and incorporating their role in the organization. This Toolkit offers a broad sampling of checklists, matrices, reports, questionnaires and other pertinent materials specifically tailored to the government sector and designed to make audit committee best practices actionable. The AICPA Audit Committee Toolkit series is the cornerstone of the Audit Committee Effectiveness Center, located at www.aicpa.org/AudCommCtr. ...</p>	\$20.90	P
27 200	005255HI	<p>Special Professional Literature Bundle #1</p>	\$207.96	P



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This special bundle saves you \$11 and contains AICPA Professional Standards and PCAOB Standards and Related Rules. ...



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27 200	005295HI	Special Professional Literature Bundle #4 This special bundle saves you \$36 and contains AICPA Professional Standards, AICPA Technical Practice Aids and PCAOB Standards and Related Rules....	\$302.01	P
27 200	017243HS	PFP Library on CD-ROM Issued by the AICPA Personal Financial Planning Section The PFP Library CD-ROM contains a wealth of information on one disk. The following user guides with downloadable Word checklist documents are included on the CD-ROM: Cash Flow Planning Planning for Divorce Retirement Planning Risk Management & Insurance Planning for Closely Held Business Owner Communicating the Results of PFP Engagements Professional Standards for PFP Engagements Selected Practice Management & Regulatory Issues for PFP Practitioners The Library also contains these additional PFP resources: Statements on Responsibilities in PFP Practice PFP Related Issues in The Planner and Journal of Accountancy NEFE Disaster Relief Guide Assurance Services Alert: CPA ElderCare Services-2002 "Do I Need Personal Financial Planning?" - client brochure This one-stop resource CD-ROM is a useful and convenient way to add depth to your services and keep you in contact with your clients. AICPA Personal ...	\$207.96	P
27 200	056513HS	How Fraud Hurts You and Your Organization To help the U.S. business community provide corporate fraud prevention training to personnel at all levels, the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) have developed a one-hour CD-ROM, entitled How Fraud Hurts You and Your Organization. The CD assumes no prior knowledge about fraud and shows, through vivid, real-life examples, how trusted employees at all levels can become tempted to commit fraud. It explains what all employees can do to help protect their jobs and their organizations from fraud. In video clips from interviews, three individuals convicted of fraud explain how they fell into the trap of thinking that embezzling money from their organization, or "cooking the books," would solve their problems. In fact, it made the problems much worse. In one of the cases, the company fell into bankruptcy, with employees losing their jobs and investors losing hundreds of millions of dollars. The entry-level worker, ...	\$0.00	P
27 200	056593HI	20 Questions Businesses Need to Ask About Privacy All levels of management are responsible for protecting customers' privacy by ensuring appropriate and legal use of information. Privacy risk can have a pervasive impact on an organization. Good privacy policies and practices can help prevent: damage to the organization's reputation and business relationships charges of deceptive business practices customer and employee distrust denial of consent to use personal information for business purposes lost business, profits and market share legal liability and industry sanctions This handy 12-page brochure highlights key questions businesses should ask with the aim of understanding privacy risk, implementing sound privacy policies and practices, managing privacy risk, and obtaining privacy assurance. Help your clients' better understand what they need to ask about privacy. 1 unit = 10 copies. Shipping and handling is included in price. ...	\$10.45	P
27 200	057203HI	Codification of Statements on Standards -- Set Purchase both the Codification of Statements on Auditing Standards and the PCAOB Standards and Related Rules together and get access to a complete set of U.S. auditing standards for public and non-public companies - and SAVE over \$30!...	\$151.53	P
27 200	059516HI	Saving for a Secure Retirement: How to Use Your Company's 401(k) Plan Because people are retiring earlier and living longer, they need more money than ever to support their retirement years. Saving for a Secure Retirement shows CPAs and their clients how to take maximum advantage of a 401(k) program to supplement their Social Security income. This easy-to-follow primer discusses how to: Estimate the annual and total dollar amounts you will need from your 401(k) plan Determine how much money to put into the plan each month Select the types of investments that are right for you Choose funds that are likely to bring a favorable rate of return Develop a long-term strategy that includes diversification of funds to reduce risk Take advantage of employer matching funds Avoid tax pitfalls ...	\$2.30	P



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27 200	059545HS	<p>Tax Practice Guides and Checklists</p> <p>Tax Practice Guide & Checklists offers users invaluable materials for preparing and review of all principal tax forms, letters of transmittal to clients, model engagement letters and other helpful guides. Also included in this edition are return preparation and review checklists for all of the principle tax forms. The CD-ROM edition includes documents in PDF and/or Word formats....</p>	\$137.94	P
27 300	737154HS	<p>SEC Quarterly Update Series Q104 CDROM</p> <p>Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current ...</p>	\$61.66	C
27 300	737156HS	<p>SEC Quarterly Update Series Q204 CDROM</p> <p>Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current ...</p>	\$61.66	C
27 300	737158HS	<p>SEC Quarterly Update Series 2003 - 3rd Quarter - CD-ROM</p> <p>Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current interest ...</p>	\$61.66	C
27 300	737159HS	<p>SEC Quarterly Update - 4th Quarter 2004 - CD-ROM</p> <p>Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current ...</p>	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	737161HS	<p>CFO Quarterly Roundtable 1Q04 CDROM</p> <p>One cornerstone of the Sarbanes-Oxley Act is Section 404, which requires companies to describe and attest to their systems of internal control. This provision of the Act goes into effect for companies whose fiscal year ends after June 15, 2004. Implementation of Section 404 has already been postponed once and it has drawn a chorus of complaints from both financial executives and auditors. How far along should companies be at this point? What exactly must be detailed? What must financial executives do if they feel they are far behind in their documentation? What are the penalties for non-compliance? And what exactly is the role of the outside auditor? These and many more critical questions were answered in this CFO Webcast. Combining the convenience of web-based education with a thorough understanding of business and accounting trends, the Roundtable mines the market for industry intelligence and delivers it to your desktop, ...</p>	\$61.66	C
27 300	737162HS	<p>CFO Quarterly Roundtable 2004 - 2nd Quarter</p> <p>Combining the convenience of web-based education with a thorough understanding of business and accounting trends, the Roundtable mines the market for industry intelligence and delivers it to your desktop, all while earning CPE credit. Audience - CPAs and their staff in firms; senior financial executives and their accounting/finance staff in industry [whether public company or privately-held]. The CFO Roundtable Webcast Series -- brought to you each calendar quarter by the AICPA and CFO.com -- is designed to cover a broad array of "hot topics" that successful organizations employ and subjects that are important to the CFO's personal success. From financial reporting and budgeting & forecasting, to asset management and operations, the Roundtable helps CFOs, treasurers, controllers and other financial executives excel in their demanding roles. This presentation on CD-ROM also includes the PowerPoint slides to help sum up the discussion and drive home the important ...</p>	\$61.66	C
27 300	737163HS	<p>CFO Quarterly Roundtable Series - 3rd Quarter 2004 CD-ROM</p> <p>COSO Enterprise Risk Management - Integrated Framework Over a decade ago, the Committee of Sponsoring Organizations [COSO] issued Internal Control - Integrated Framework to help organizations assess and enhance their internal control systems. Since then, the passage of the Sarbanes-Oxley Act extends the long-standing requirement for public companies to maintain systems of internal control and requires management to certify and the independent auditor to attest to the effectiveness of those systems. Many organizations, however, are looking beyond internal control at an enterprise-wide approach to managing risk. That's where this new COSO report comes in. COSO is issuing "Enterprise Risk Management - Integrated Framework" which expands on internal control and provides a more robust focus on the broader subject of enterprise risk management. Many companies will look to this enterprise risk management framework both to satisfy ...</p>	\$82.56	C
27 300	737167HS	<p>CFO Quarterly Roundtable - 4th Quarter 04 - CD-ROM</p> <p>Presented by:AICPA One cornerstone of the Sarbanes-Oxley Act is Section 404, which requires companies to describe and attest to their systems of internal control. This provision of the Act goes into effect for companies whose fiscal year ends after June 15, 2004. Implementation of Section 404 has already been postponed once and it has drawn a chorus of complaints from both financial executives and auditors. How far along should companies be at this point? What exactly must be detailed? What must financial executives do if they feel they are far behind in their documentation? What are the penalties for non-compliance? And what exactly is the role of the outside auditor? These and many more critical questions were answered in this CFO Webcast. Combining the convenience of web-based education with a thorough understanding of business and accounting trends, the Roundtable mines the market for industry intelligence and delivers ...</p>	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	737168HS	<p>SEC Quarterly Update - 1st Quarter 2005 - CD-ROM</p> <p>Presented By: AICPACFO.com This SEC Webcast series - brought to you each calendar quarter - showcases the profession's leading experts on what's "hot" at the SEC. From corporate accounting reform to new SEC reporting requirements, these quarterly sessions will keep you "plugged-in" to what's important to SEC registrants. In addition to our normal discussion of SEC "Hot Topics," this webcast on CD-ROM includes an informative discussion of the FASB's new accounting standard on fair value accounting for stock options. Statement No. 123 [Revised], titled "Share Based Payments," becomes effective for the first interim or annual reporting period beginning after June 15, 2005 with deferred implementation dates for small business issuers and private companies. This webcast focuses on the significant elements of this new standard and its implications on executive compensation strategies. This CD-ROM promises ...</p>	\$61.66	C
27 300	737169HS	<p>SEC Quarterly Update - 2nd Quarter 2005 - CD-ROM</p> <p>Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current interest at the ...</p>	\$61.66	C
27 300	737170HS	<p>SEC Quarterly Update - 3rd Quarter 2005 - CD-ROM</p> <p>Presented By: AICPACFO.com Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current interest ...</p>	\$61.66	C
27 300	737171HS	<p>SEC Quarterly Update - 4th Quarter 2005 - CD-ROM</p> <p>Presented By: AICPACFO.com Audience - CPAs and their staff in firms who have publicly-held clients; senior financial executives and their accounting/finance staff in industry within public-held companies. The SEC Quarterly Update Webcast Series - brought to you each calendar quarter by the AICPA and CFO.com - showcases the profession's leading experts on what's "hot" at the SEC. While the specifics of each webcast will change from quarter to quarter depending upon current events, its always jam-packed with the kind of intelligence you need. From corporate accounting reform legislation and new regulatory initiatives to accounting & reporting requirements and CorpFin activities, these hard-hitting sessions will keep you "plugged-in" to what's important. A must for both preparers in public companies and practitioners who have public company clients, this is the place to be when it comes to knowing about the areas of current ...</p>	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	737172HS	<p>Stock-Based Compensation Strategies Under FASB Statement No. 123[R] (Part of the CFO Quarterly Roundtable Series)</p> <p>Presented by: AICPA Stock-Based Compensation Strategies Under FASB Statement No. 123[R] This course is an informative look at the FASB's new accounting standard on fair value accounting for stock options. Statement No. 123 [Revised], titled "Share Based Payments," becomes effective during the first fiscal year beginning after June 15, 2005 [with deferred implementation dates for small business issuers and private companies]. This archive of an AICPA webcast focuses on the significant implications this Standard has on executive compensation strategies. Beginning with a detailed technical discussion of the new standard and followed by a discussion of how compensation experts can begin to implement it, this Webcast is jam-packed with "actionable" information. Speakers: Terry Adamson, Michael W. Tovey, CPA, Financial Accounting Standards Board, Donald Delves, The Delves Group Moderator, John Hudson, CPA. This presentation on CD-ROM also ...</p>	\$82.56	C
27 300	737173HS	<p>CFO Quarterly Roundtable - 2nd Quarter 05 - CD-ROM</p> <p>Presented By: AICPA Transforming 404 Compliance Efforts Into Business Value A cornerstone of the Sarbanes-Oxley Act is Section 404, which requires companies to describe and attest to their systems of internal control. Estimates of the cost of compliance with 404 are in the tens of millions of dollars for some organizations. The logical question, therefore, becomes "how can organizations extract the maximum amount of business value from these monumental compliance efforts?" That's the focus of this hard-hitting AICPA Webcast. This offering of the CFO Roundtable Series - brought to you each calendar quarter by the AICPA - is designed to cover a broad array of "hot topics" that successful organizations employ and subjects that are important to personal success. From 404 compliance to complex financial reporting issues, the CFO Roundtable helps CFOs, treasurers, controllers and other financial executives excel in their demanding ...</p>	\$61.66	C
27 300	737174HS	<p>FASB Stock Options: An Advanced Analysis of Statement No. 123R CFO Quarterly Roundtable Series, 3rd Quarter 2005</p> <p>Presented by: AICPA You've heard the "overviews" but now its time to drill down into the thornier issues presented in the FASB's new accounting standard on fair value accounting for stock options. Statement No. 123 [Revised], titled "Share Based Payment," is effective for the first fiscal year beginning after June 15, 2005 and presents some interesting challenges for preparers and auditors alike - challenges that you need to be thinking about right now. During this advanced session, listen to the profession's leading 123R experts discuss: Picking the appropriate valuation model, understanding it's application, making the detailed calculations and documenting the process; Tackling the calculation of the Additional Paid-In-Capital windfall or shortfall as of the date of transition. Many companies are struggling with this calculation and its intensive data requirements. Satisfying your auditors by understanding the ...</p>	\$82.56	C
27 300	737175HS	<p>CFO Quarterly Roundtable Webcast - 4th Quarter 2005 - CD-ROM</p> <p>Presented By: AICPA Don't miss the next edition of the AICPA's highly acclaimed CFO Roundtable Series and hear leading experts discuss today's hottest accounting topics. Financial reporting season is quickly approaching and the "Year End Accounting Roundup" is the perfect opportunity to make sure you're up to date. In this program, we'll discuss timely issues like: The proposed FASB Interpretation on Accounting For Uncertain Tax Positions SFAS No. 123R on Share-Based Payment SFAS No. 154 on Accounting Changes Recent EITF consensuses Recent AcSEC SOPs and TPAs and much more Speaker: J. Russell Madray CPA, CIA, CMA, CFM Combining the convenience of web-based education with a thorough understanding of business and accounting trends, the Roundtable mines the market for industry intelligence and delivers it to your desktop, all while earning CPE credit. Audience - CPAs and their staff in firms; senior financial ...</p>	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	737176HS	Canning the Spam: Recipes For Controlling Unwanted eMail CD-ROM On a daily basis, there are over 20 million spam e-mails traveling over the internet. At best, these e-mails bring unappealing messages and, at worst, the latest and greatest computer virus. That's why Spam Technologies debuted on the Top Technologies 2004 list at number two, right behind Information Security. This timely and interactive webcast will bring you and your organization critical information on leading edge tools, techniques and services that can be used to bring spam under control and make email safer. By participating in this webcast, you will learn: Different techniques for filtering spam, along with the pros and cons of each method; How to protect you and your organization from being used as an unwitting distributor of spam; How to avoid common scams spread by spammers; and Practical tips you can employ immediately and resources you can use to battle spam. Speakers:David M. Cieslak, CPA, CITP, GSEC ...	\$61.66	C
27 300	737177HS	Implementing SOX 404: An Advanced Analysis CD-ROM	\$82.56	C
27 300	737178HS	Implementing SOX 404: An Advanced Analysis CD-ROM In July 2002, the Sarbanes-Oxley Act of 2002 became law bringing with it major changes in financial reporting, corporate governance and regulatory oversight. A major section of the Act - Section 404 - mandates public companies to include an assessment of the effectiveness of their systems of internal control. These requirements become effective for fiscal years ending on or after June 15, 2004. In this self-study CD-ROM, leading experts conduct an advanced discussion of how to effectively implement the provisions of Section 404. This course, moderated by John F. Hudson, CPA, features nationally known experts in the area of 404 implementation, including Michael J. Ramos, CPA, the author of the AICPA's publication titled Internal Control Reporting: Implementing Sarbanes-Oxley Act Section 404. Objective:This program is designed to help you: Understand the major changes SOX 404 brought to financial reporting, corporate governance, ...	\$61.66	C
27 300	738251HS	Staff Training -- Level I This course will take you through the completion of the audit areas typically assigned to junior staff. Level I reinforces the need for professional skepticism through the use of a video reenactment based on an actual case in which a young auditor made some common mistakes that landed his firm in court. Staff members are given the opportunity to work through a dynamic case study of fraud and SAS No. 99 concerns....	\$308.28	C
27 300	738261HS	Staff Training -- Level II Level II discusses the planning of more complex, riskier audit areas and the supervision of small engagements. It covers the ins and outs of auditing inventory and accounts receivable and, with its interactive video, gives users the experience of an actual inventory observation....	\$287.38	C
27 300	738271HS	Staff Training -- Level III Excellent for experienced auditors, Level III is divided into two sections for the user's convenience: Analytical Skills and Tools, and Auditing High-Risk areas, the latter targets accounting estimates, contingent liabilities and review recognition. Level III includes an engaging video on audit-critical client interviewing technique....	\$224.68	C
27 300	738325HS	Professional Ethics: The AICPA's Comprehensive Course This revised course explains the AICPA Code of Professional Conduct, which all members of the AICPA must follow. Also covered are the basic tenets of ethical and professional conduct, the principles of ethics, why the Code is necessary and how it is organized. Provided are the most up-to-date AICPA and SEC independence rules, including those adopted under the Sarbanes-Oxley Act, and ISB Standard No. 1....	\$103.46	C
27 300	738340HS	Auditing Inventory This interactive CD-ROM course will teach you all you need to know to audit inventory effectively and efficiently. The course covers accounting principles, audit risks, performing an inventory observation, and reviewing the inventory amount. All this is taught with interactive exercises and a video inventory observation in which you participate....	\$120.18	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	738380HS	Selected Topics in Professional Ethics (This course covers professional ethics topics other than independence.)As a member of the AICPA, you are required to uphold the AICPA's Code of Professional Conduct. Such compliance with the Code helps you retain the confidence of the public, your clients and your peers. Failure to comply could lead to enforcement action against you and/or your firm and result in a variety of sanctions. This completely revised course describes the basic tenets of ethical and professional conduct, covering the principles of ethics, and explains why the Code is necessary and how it is organized. You will learn how to identify, describe and respond to conflicts of interest, how to handle disagreements with your boss, how to apply ethics rules in your tax practice, and when to maintain client confidentiality....	\$82.56	C
27 300	739170HS	Independence This revised interactive CD-ROM course teaches you and your staff the AICPA and SEC independence rules in an inventive and creative way by making you the independence guru for your firm, a call-in radio host, and an ethical advisor to a foreign leader. Coverage includes newly adopted AICPA and SEC rules, including those adopted under the Sarbanes-Oxley Act....	\$130.63	C
27 300	739400HS	Ethics: Non-Attest Services, Integrity, and Objectivity Whether working in industry or public accounting, this course has topics of interest to you. One of the hottest topics this year is nonattest services, independence rule 101-3, and its new interpretations. You need to know: Which services CPAs can provide their individual and business clients - tax, consulting, bookkeeping, etc. What and how to document elements of the engagement Client responsibilities, and more An interactive case study gives you a chance to make decisions and test your knowledge as you apply theory to real life dilemmas. Integrity and objectivity are two of the cornerstones of the profession's code of conduct that should constantly be evaluated in the light of today's evolving business environment. Find critical guidance for handling conflicts of interest and be able to react knowledgeably when you disagree with your boss about accounting reporting. Through interactive case studies, exercises, and illustrative graphics, you will have a renewed understanding ...	\$61.66	C
27 300	763050HI	Series 63 - Uniform Securities Agent State Law Examination Covers state laws and regulations, as well as registration requirements for broker-dealers, agents and investment advisers. Topics also include fraudulent practices and regulatory oversight....	\$41.80	C
27 300	763072HI	Series 7-General Securities Representative Examination Permits individuals employed in various capacities by NYSE and NASD member firms to engage in the solicitation, purchase and/or sale of a broad range of investment products. Also examines debt securities, investment banking, securities analysis, margin and self-regulatory organizations (SRO)s....	\$209.00	C
27 300	780001HS	AICPA Independence Standards A Strategic Briefing	\$82.56	C
27 300	780002HS	AICPA Independence Standards A Strategic Briefing This course is based on a webcast on the new Independence/Ethics rules. The discussion concentrates on issues covered in the recently released, Independence and Ethics Alert-2003/2004, including an overview of nonattest rules which were revised effective December 31, 2003. Specific topics include a practical discussion of the general requirements of the rules (e.g., deferral of the documentation requirement and the assessment of client competency to accept responsibility for nonattest services) and issues concerning the implementation of the rule provisions. Objectives: Learn about the general requirements of the revised nonattest rules Understand the issues concerning the implementation of the revised nonattest rules Prerequisite: Basic familiarity with the AICPA's Code of Professional Conduct. Moderator:John Hudson Speakers: Bruce Webb Ken Dakdduk ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780003HS	Essentials of ESOPs CD-ROM	\$82.56	C
27 300	780004HS	Essentials of ESOPs CD-ROM Based on a webcast, this timely and informative course examines ESOPs from three different angles. First, an overview of ESOPs including how they work, business valuation concerns, sources of financing ESOP transactions and the tax benefits associated with ESOPs. Next, we will discuss the accounting treatment of ESOPs, including SOP 93-6. Finally, a company CFO will give first hand experience on their company's ESOP and how implementing the ESOP has impacted their business. Objectives: Understand the basic advantages of ESOPs Learn the accounting treatment for ESOPs Assess best practices in implementing ESOPs Prerequisite: Basic familiarity with ESOPs. Audience: Financial executives and their staff in industry [smaller to midsize public and non-public companies]; CPAs and their staff in public accounting firms. Moderator:John Hudson Speakers:James G. Steiker, President and founder of SES AdvisorsEric ...	\$61.66	C
27 300	780005HS	Privacy Issues for Businesses CD-ROM Privacy affects all of us -- whether it involves the use a credit card or the outsourcing of a business process. This AICPA Privacy Webcast provides the information CPAs in both public practice and industry need to know about privacy issues and how they can significantly impact an organization. Experts discuss the risks involved in ignoring the question of Privacy and provide real life examples of how they implemented privacy initiatives within their own organizations or those of their clients. You will hear first hand knowledge of the relevant business issues relating to Privacy and better understand why it is a critical issue for all business executives. Participants will also gain an understanding of the first steps they need to take to begin to address privacy matters within their own organizations -- large or small. Don't miss this important program! This Privacy Webcast is a practical tool all CPAs can use to better understand ...	\$61.66	C
27 300	780007HS	Financial Fraud in the Smaller Company: The Inside Story From the FBI -- CD-ROM The public has recently been inundated with media reports of accounting scandals at the likes of Enron, Worldcom, HealthSouth and other large public companies. The problem, however, reaches far beyond only larger companies. As a result, the FBI is currently pursuing a number of other cases involving allegations of corporate fraud in smaller companies. On December 20, 2005, the AICPA and senior members of management of the Federal Bureau of Investigation joined forces and presented a live, interactive Webcast about corporate financial fraud in smaller companies. Among others, the speakers included Keith Slotter, CPA, Deputy Assistant Director of the Federal Bureau of Investigation with responsibility for running the FBI Training Academy in Quantico, VA. Keith was formerly the special agent in charge of the Financial Crimes Section of the FBI and the lead agent in charge of the Enron, ...	\$82.56	C
27 300	780008HS	Financial Fraud in the Smaller Company: The Inside Story From the FBI -- CD-ROM The public has recently been inundated with media reports of accounting scandals at the likes of Enron, Worldcom, HealthSouth and other large public companies. The problem, however, reaches far beyond only larger companies. As a result, the FBI is currently pursuing a number of other cases involving allegations of corporate fraud in smaller companies. On December 20, 2005, the AICPA and senior members of management of the Federal Bureau of Investigation joined forces and presented a live, interactive Webcast about corporate financial fraud in smaller companies. Among others, the speakers included Keith Slotter, CPA, Deputy Assistant Director of the Federal Bureau of Investigation with responsibility for running the FBI Training Academy in Quantico, VA. Keith was formerly the special agent in charge of the Financial Crimes Section of the FBI and the lead agent in charge of the Enron, ...	\$61.66	C
27 300	780009HS	2004-2005 Not-For-Profit Organizations Specialized Industry Briefing CD-ROM	\$82.56	C
27 300	780010HS	2004-2005 Not-For-Profit Organizations Specialized Industry Briefing CD-ROM	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
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Based on a webcast, this AICPA "Specialized Industry Briefing" addresses current industry developments and emerging practice issues relating to not-for-profit organizations (NPOs). Participants will learn about current accounting, auditing and regulatory developments, including the impact of recently issued pronouncements on both preparers and auditors of not-for-profit financial statements. Among other things, you'll find discussions on the regulatory effect of new initiatives, Yellow Book update, IRS update, A-133 update and discussions on other issues like pension plans, post-retirement issues and financial statement reclassifications. Yellow Book Hours: 4 Objectives: Learn about new specific factors affecting not-for-profit organizations with respect to the 2004-2005 fiscal year-ends Focus on changes in the not-for-profit sector resulting from new regulatory initiatives of the federal government ...



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780011HS	Investment Fiduciary Responsibility CD-ROM As investors struggle to regain their faith in the financial markets, one key to restoring investor confidence lies in the role of the investment fiduciary. With over five million investment fiduciaries in the U.S., it's important to know whether you are one. This Webcast will bring you together with Don Trone, President of the Foundation for Fiduciary Studies, Clark M. Blackman II, CPA/PFS, Managing Director & Chief Investment Officer of Investec Advisory Group, L.P., and Richard L. Engebretson, CPA, founder and chairman of Trusted Advisors - a division of MONY Securities Corporation, to help answer two very important questions: Who is an investment fiduciary and when might a CPA be considered one? When a CPA is considered a fiduciary, what are the minimum standards of care that must be met? The panel will also review the handbook, Prudent Investment Practices, which was co-produced by the Foundation for Fiduciary Studies ...	\$61.66	C
27 300	780012HS	2nd CPA Firm Opportunities CD-ROM	\$82.56	C
27 300	780013HS	2nd CPA Firm Opportunities CD-ROM Based on a PCPS webcast, this course has been specifically developed for local and regional CPA firms. This self-study course addresses opportunities that have resulted from the Sarbanes-Oxley Act. Objectives: Highlight NEW opportunities for every size firm - not just Section 404 compliance work; Provide clear guidance on how to identify potential clients; Outline multiple marketing strategies to "get your foot in the door;" and Identify next steps for getting started NOW Learn first hand from leading experts who are "walking the talk" including Rich Caturano, PCPS Chair and Senior Partner with Vitale, Caturano & Company; Jim Metzler, AICPA Vice President of Small Firm Interests; and Tom Ambrosi. These speakers know the benefits local and regional firms offer - high quality work, a commitment to service, reasonable ...	\$61.66	C
27 300	780016HS	2004 Employee Benefit Plans Strategic Briefing CD-ROM This course, based on a webcast, addresses current industry developments and emerging practice issues relating to employee benefit plans. The CD-ROM provides information on current auditing, accounting and regulatory developments. Objectives: Reporting of late remittances and the Department of Labor's new frequently asked questions about reporting delinquent participant contributions on the Form 5500 Audit issues specific to health and welfare plans Common audit concerns facing all plans today. In addition, a representative from the Employee Benefits Security Administration is on hand to discuss current areas of concern to the DOL and issues with the Form 5500. Prerequisite: Basic knowledge of auditing, accounting and regulatory developments. Moderator:John Hudson, CPA Speakers:Marilee Lau, CPAMarcus J. Aron, CPA Cynthia Finestone, CPA...	\$82.56	C
27 300	780017HS	2004 Employee Benefit Plans Strategic Briefing CD-ROM This course, based on a webcast, addresses current industry developments and emerging practice issues relating to employee benefit plans. The CD-ROM provides information on current auditing, accounting and regulatory developments. Objectives: Reporting of late remittances and the Department of Labor's new frequently asked questions about reporting delinquent participant contributions on the Form 5500 Audit issues specific to health and welfare plans Common audit concerns facing all plans today. In addition, a representative from the Employee Benefits Security Administration is on hand to discuss current areas of concern to the DOL and issues with the Form 5500. Prerequisite: Basic knowledge of auditing, accounting and regulatory developments. Moderator:John Hudson, CPA Speakers:Marilee Lau, CPAMarcus J. Aron, CPA Cynthia Finestone, CPA...	\$61.66	C
27 300	780018HS	Healthcare Industry Strategic Briefing CD-ROM	\$82.56	C
27 300	780019HS	Healthcare Industry Strategic Briefing CD-ROM This course addresses current economic, industry, and regulatory developments, as well as emerging accounting and auditing practice issues, including the impact of recently issued pronouncements related to the financial statements of health care organizations. Specific issues addressed include lawsuits on billings to the uninsured; the cascade effect of the Sarbanes-Oxley Act of 2002; state budget funding issues; the final Stark II regulations; tax developments; EITF Issue No. 03-3, Claims Made Insurance, Debt Classification; and new health care technical practice aids. Objectives:This program is designed to help you better understand: Economic and industry developments in the health care industry Regulatory developments Audit issues and developments Accounting issues and developments Issues that are on the horizon Speakers:Susan L. Paulsen, CPADonald ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780020HS	Depository & Lending Institutions Specialized Industry Briefing CD-ROM	\$82.56	C
27 300	780021HS	Depository & Lending Institutions Specialized Industry Briefing CD-ROM Join leading experts in the financial institution industry as they spotlight new accounting and auditing rules and regulations, including FASB, SEC, PCAOB, Regulatory, and AICPA developments. Relevant specific topics will include loan loss allowances and credit quality, loan participations (e.g. FASB No. 140 Amendment), purchased loans (e.g. SOP 03-3), security impairment (e.g. EITF 03-1), regulatory internal control requirements (e.g. FDICIA), audit documentation developments (e.g. PCAOB No. 3), business combinations (including mutual combinations), fair value, fraud, as well as the new AICPA interpretations of SAS No. 58 and upcoming auditing standards. The live and interactive Webcast is relevant to many different financial institutions and their auditors, and will include discussion of the AICPA's "Bank, Credit Union, & Other Depository and Lending Institution ...	\$61.66	C
27 300	780022HS	General Audit Risk Alert CD-ROM	\$82.56	C
27 300	780023HS	General Audit Risk Alert CD-ROM Based on the AICPA's highly-acclaimed General Audit Risk Alert publication. This self-study course, based on a webcast, addresses the current economic and industry environment, the regulatory environment, current accounting developments, current auditing developments and what's on the horizon that could impact this year's audits. Objectives: This program is designed to help you better understand: How to effectively plan and perform 2004/2005 fiscal year-end audits; Current business and economic developments; Auditing developments; Accounting developments; SEC and PCAOB developments; and What's on the horizon Auditors currently planning and executing year-end audits will find this program timely and directly relevant to this year's engagements. This course will be of interest to external auditors, internal auditors, senior financial executives ...	\$61.66	C
27 300	780024HS	Compilation & Review Risk Alert Strategic Briefing	\$82.56	C
27 300	780025HS	Compilation & Review Risk Alert Strategic Briefing When planning your compilation and review engagements, you need to make sure you, your colleagues and your staff are aware of any special issues related to upcoming engagements. With this self-study course, based on a webcast, you'll get a complete briefing on current compilation and review engagement issues. You will also take away a greater understanding of how to make your compilation and review engagements more effective. Objectives: Unique issues related to this year's Compilation & Review engagements SSARS No. 10, Performance of Review Engagements SSARS No. 11, Standards for Compilation and Review Engagements New SSARS Interpretation on Communicating about Possible Fraud and Illegal Acts Independence and Client Services-Significant Changes in 2004 Private Companies Financial Reporting Task Force Other Comprehensive ...	\$61.66	C
27 300	780026HS	Valuation of Privately-Held-Company Equity Securities Issued as Compensation	\$82.56	C
27 300	780027HS	Valuation of Privately-Held-Company Equity Securities Issued as Compensation This interactive presentation addresses best practices for a key area of stock compensation - the valuation of and disclosures related to privately-held-company equity securities issued as compensation. With fair value determination becoming increasingly more prevalent and important for the purpose of measuring and recording transactions in GAAP financial statements, preparers, auditors, and valuation professionals will find the presentation both relevant and timely. The AICPA recently issued a Practice Aid on valuing private company equity securities based on the work of a cross section of experts from industry, public accounting firms, valuation firms, the legal community, and academia. The panel for the presentation is made up of members of that task force. Objectives: Factors to consider in determining fair value under GAAP Approaches and methods for determining fair value The benefits of an independent ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780028HS	Forensic Services CD-ROM This webcast discusses fraud detection procedures currently used in an audit environment, including public document reviews and background investigations, analytical procedures, brainstorming sessions, interviews of management and others, and other investigative techniques. The webcast also addresses whether the AICPA should require the application of forensic procedures that are more specific and more extensive than those currently described in SAS 99, Consideration of Fraud in a Financial Statement Audit. The webcast panelists will consider the opinions of leaders in regulatory oversight, the legal community, accounting, corporate governance, investment and business, based on a roundtable at the National Press Club in Washington, D.C. held by the AICPA to address questions regarding forensic procedures in the audit process. Hear questions like: Will further forensic procedures and tools improve the reliability, consistency, ...	\$61.66	C
27 300	780029HS	State & Local Government Strategic Briefing - 2004/2005 CD-ROM	\$82.56	C
27 300	780030HS	State & Local Government Strategic Briefing - 2004/2005 CD-ROM This course, based on a webcast, shows strategic look at what's important in the governmental accounting and auditing area. The program addresses recently issued GASB pronouncements impacting both preparers and auditors and features highlights of recently issued generally accepted auditing standards, and the latest updates to the AICPA Audit and Accounting Guide, Audits of State and Local Governments. The majority of smaller state and local governments are adopting GASB Statement No. 34 for the first time in 2004. Therefore, many preparers and their auditors are still dealing with GASB Statement 34 implementation issues. In addition to updates on more recently issued standards, this Webcast also focuses on some of more common Statement No. 34 implementation issues, as well as the new materiality and audit reporting guidance that auditors will have to use in performing their audits. Yellow Book Hours: 4 Moderator:John ...	\$61.66	C
27 300	780031HS	Government Auditing Standards and Circular A-133 Audits CD-ROM	\$82.56	C
27 300	780032HS	Government Auditing Standards and Circular A-133 Audits CD-ROM Do you perform audits or attestation engagements under Government Auditing Standards? Do you perform Single Audits? If so, this webcast CD-ROM is a must! This course provides you with a strategic look at the 2003 revisions to Government Auditing Standards(also known as the Yellow Book) and the impact of those revisions on your audits. Further, the programwill address the AICPA Audit Guide, Government Auditing Standards and Circular A-133 Audits and how it has been revised to reflect the changes to the Yellow Book and also recent Circular A-133 revisions. Finally, common audit quality issues that have been noted in peer reviews and federal quality control reviews will be covered, as well as the AICPA's new Governmental Audit Quality Center. Objectives Understand the latest [2003] revisions to Government Auditing Standards and how they impact your audits Understand the recent revisions to OMB Circular A-133 Hear about some common quality issues in governmental audits Learn about ...	\$61.66	C
27 300	780033HS	MAP Survey 2004 - Success Traits of the Top Performers CD-ROM Join us for an interactive Webcast that will help your firm understand all of the ways in which the 2004 PCPS/TSCPA National MAP Survey results can help to build a more profitable and rewarding practice. Learn the successful habits of the top performing firms and hear from our panelists how they are using the survey results in their own practices. Based on responses from over 2,400 firms nationwide, the 2004 National MAP Survey is an invaluable tool which provides regional and local firms with comprehensive data regarding salaries, billable hours, service offerings, expenses and so much more. The survey enables firms to benchmark their management policies and financial results against other firms similar to their own by providing results according to several respondent and professional classifications including firm size (by revenue), geographic location and others. Prerequisites: None ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780034HS	Construction Contractors Strategic Briefing 2004 CD-ROM	\$82.56	C
27 300	780035HS	Construction Contractors Strategic Briefing 2004 CD-ROM This course, based on a webcast provides a strategic look at what's important in the area of construction contractors. The program addresses the current economic and industry environment, the regulatory environment, current accounting developments, current auditing developments and what's on the horizon that could impact this industry segment. Auditors currently planning and executing year-end audits will find this program timely and directly relevant to this year's construction contractor engagements. The panel of leading experts explores these and other issues in this informative Webcast. This Webcast will be of interest to CPAs in public accounting firms, business and industry, consulting organizations, and to others who want to know about issues impacting construction contractors. Objectives: This program is designed to help you better understand: Industry ...	\$61.66	C
27 300	780037HS	Managing Documentation in Forensic and Litigation Services Engagements This Webcast CD-ROM provides insights into the process of managing documents in connection with forensic accounting, fraud, and litigation services engagements. The webcast provides an overview of forensic accounting and litigation services engagements, roles as expert witness and consultant, and the general documentation process including pleadings, obtaining evidential matter, and reporting. The webcast includes guidance on effective procedures for evidence gathering (paper and electronic documentation), handling original documentation, document identification policies, document retention policies, and expert spoliation. This webcast provides answers to such questions as: How do I maintain the confidentiality of documents? What discussions with attorneys should be recorded in writing? Must communications with experts-including emails-be preserved? What do I do with earlier printed drafts of reports and how should ...	\$61.66	C
27 300	780039HS	Not-For-Profit Organizations Strategic Briefing - 2005/2006	\$82.56	C
27 300	780040HS	Not-For-Profit Organizations Strategic Briefing - 2005/2006 This course addresses current industry developments and emerging practice issues relating to not-for-profit organizations (NPOs). You will learn about current accounting, auditing and regulatory developments, including the impact of recently issued pronouncements on both preparers and auditors of not-for-profit financial statements. Speakers: Gregg Capin, CPA Julie Floch, CPA Kevin Margiatto, CPA Moderator John Hudson, CPA This presentation on CD-ROM also includes the PowerPoint slides to help sum up the discussion and drive home the important issues. Objectives: Learn about new specific factors affecting not-for-profit organizations with respect to the 2005-2006 fiscal year-ends Focus on changes in the not-for-profit sector resulting from new regulatory initiatives of the federal government Learn about new or changing accounting principles and auditing standards affecting not-for-profits Prerequisite: Basic familiarity ...	\$61.66	C
27 300	780041HS	State & Local Government Strategic Briefing - 2005/2006	\$82.56	C
27 300	780042HS	State & Local Government Strategic Briefing - 2005/2006 This CD-ROM provides participants with a strategic look at what's important in the governmental accounting and auditing area. The program addresses recently issued GASB pronouncements impacting both preparers and auditors and feature highlights of recently issued generally accepted auditing standards, and the latest updates to the AICPA Audit and Accounting Guide, Audits of State and Local Governments. This CD-ROM is directly relevant to 2005/2006 year-ends so join the thousands of CPAs who already have participated in an AICPA webcast and you'll see why they are a TERRIFIC way to stay current on today's professional issues. Speakers: David R. Bean, CPA Frank Crawford, CPA Mary Foelster, CPA Moderator John Hudson, CPA Objectives Understand the industry and economic developments affecting audits of state and local governments Understand recent regulatory developments Identify potential implementation issues associated ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780043HS	Employee Benefit Plans Strategic Briefing - 2005/2006	\$82.56	C
27 300	780044HS	Employee Benefit Plans Strategic Briefing - 2005/2006 This course addresses current industry developments and emerging practice issues relating to employee benefit plans. The CD-ROM provides information on current auditing, accounting and regulatory developments. This program is directly relevant to 2005/2006 year-ends so join the thousands of CPAs who already have participated in an AICPA webcast and you'll see why they are a TERRIFIC way to stay current on today's professional issues. Speakers: Marcus J. Aron, CPAMarilee Lau, CPA Alice Wunderlich, CPA Moderator John Hudson, CPA This presentation on CD-ROM also includes the PowerPoint slides to help sum up the discussion and drive home the important issues. Objectives: Reporting of late remittances and the Department of Labor's new frequently asked questions about reporting delinquent participant contributions on the Form 5500 Audit issues specific to health and welfare plans Common ...	\$61.66	C
27 300	780046HS	Depository & Lending Institutions Strategic Briefing - 2005/2006	\$82.56	C
27 300	780047HS	Depository & Lending Institutions Strategic Briefing - 2005/2006 Prepare for year ends with the 2005-2006 Depository and Lending Institutions Strategic Briefing. Join leading experts in the financial institution industry as they spotlight new industry specific auditing and accounting rules and regulations, drawing from FASB, SEC, PCAOB, Regulatory and AICPA Developments. This interactive Webcast has much to offer financial institutions and their auditors, including a discussion of the 2005/2006 Edition of the best-selling AICPA's Depository and Lending Institutions Industry Audit Risk Alert Objectives: The Economy - 2005 Loan loss allowances Purchased Loans Servicing Rights Loan Participations Security Impairment Business Combinations Internal control Securitizations and Buy-Backs Uncertain Tax Positions. . . and much more Speakers: Sydney Garmong, CPA Carol Larson, CPA John Compton, CPA Moderator John Hudson, CPA This presentation on CD-ROM also includes the PowerPoint ...	\$61.66	C
27 300	780048HS	The Use and Misuse of Statistics CDROM Today's environment requires practitioners to use statistics in the context of forensic and litigation engagements. Join the AICPA BV/FLS Membership Section in a Webcast on CD-ROM that presents a dynamic program dealing with uses and misuses of statistics in valuation, forensic, and litigation support services. Topics include: When to use statistical analyses such as sampling, regression, diagnostic testing and others; The use of time series analysis and forecasting for cyclical industries; Using statistical sampling in business valuation and forensic investigations; Recognizing accounting data problems and aggregation issues in financial statements; Critiquing opposing analyses in litigation support matters Moderator: John F. Hudson, CPA Speakers: G. William Kennedy, Ph.D., CPA/ABV from Anders, Minkler & Diehl LLP Jeffrey H. Kinrich, CPA/ABV from Analysis Group, Inc Mohan P. Rao, Ph.D. from LECG, LLC ...	\$61.66	C
27 300	780049HS	Year-End Audit Risk Alert -- 2005/2006	\$82.56	C
27 300	780050HS	Year-End Audit Risk Alert -- 2005/2006 This CD-ROM will help you gear-up for the changes that will specifically impact your 2005/2006 audit engagements. Based on the AICPA's highly-acclaimed "General Audit Risk Alert" - an annual publication - this program will address the current economic and industry environment, the regulatory environment, current accounting developments, current auditing developments and what's on the horizon that could impact this year's audits. Auditors currently planning and executing year-end audits will find this program timely and directly relevant to this year's engagements. The panel of leading experts discuss these and many other issues in this informative CD-ROM. This will be of interest to external auditors, internal auditors, senior financial executives and others who want to know about issues impacting year-end audit engagements. Objectives: How to effectively plan and perform 2005/2006 fiscal year-end ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780051HS	Compilation & Review Risk Alert - 2005/2006	\$82.56	C
27 300	780052HS	Compilation & Review Risk Alert - 2005/2006 Join your fellow professionals for the AICPA's highly acclaimed Webcast titled "Compilation & Review Risk Alert - 2005/2006." Join J. Russell Madray, Kurt Oestricher, Tom Ratcliffe and John Hudson as they discuss the key issues you need to know for your 2005 & 2006 compilation & review engagements. Topics include: SSARS No. 10, Performance of Review Engagements SSARS No. 12, Omnibus Statement on Standards for Accounting and Review Services - 2005 SSARS No. 13, Compilation of Specified Elements, Accounts, or Items of a Financial Statement SSARS No. 14, Compilation of Pro Forma Financial Information Interpretation No. 27, Applicability of SSARSs to Reviews of Nonissuers Who Are Owned By or Controlled By an Issuer ...and much much more! The Compilation & Review Risk Alert is directly relevant to 2005/2006 engagements. Join the thousands of CPAs who have attended this annual event and you'll ...	\$61.66	C
27 300	780054HS	Succession Planning: Positioning Your Firm for Successful Transition	\$61.66	C
27 300	780056HS	Succession Planning: Strategies to Facilitate Transition & Increase Firm Value Given the number of baby-boomer CPAs that will retire in the next 10 years, the shortage of management staff, the likely buyers' market that will evolve, it is critical that each firm have a succession plan that they start following immediately. This CD-ROM will step-by-step, talk you through how to get around the various hurdles that are most likely in your way. How you approach overcoming these hurdles may differ based on the size of the firm, so our panel of experts will discuss variations that firms in each size-range should consider. Objectives: The benefits of developing a standard operating procedure foundation for your firm How to implement firm accountability How the reversed pyramid is costing firms more than money Why the work queued-up on the floor often paralyzes the firm Why our current system to pay our people is failing The fundamentals of employee motivation The systems that need to be in place ...	\$61.66	C
27 300	780058HS	Form 5500 - Qs & As with the DOL Are you involved in the preparation or review of Form 5500: "Annual Return/Report of Employee Benefit Plan?" If so, join your fellow professionals on June 7th for an informative discussion of issues impacting Form 5500. This Webcast will address some of the common errors when preparing Form 5500, discuss a number of frequently asked questions about Form 5500 and provide Webcast participants with the opportunity to pose their own questions to our panel of experts from the DOL and CPA practitioners. This live, interactive AICPA Webcast is a must attend event. Join the thousands of CPAs who already have participated in an AICPA webcast and you'll see why they are a TERRIFIC way to stay current on today's professional issues. Speakers Scott Albert, CPAMarilee Pierotti Lau, CPASandra O. Wheeler Moderator John Hudson, CPA ...	\$61.66	C
27 300	780060HS	Family Law: Services to the Legal Community This webcast provides insights into how to successfully perform family law services - also variously referred to as domestic relations, divorce litigation, and matrimonial dispute services. CPAs can provide a wide range of family law services, including: litigation support to divorce attorneys; assisting in alimony and child support negotiations and calculations; locating and valuing marital property; valuing a business or business interest, as part of the marital estate; calculating the tax issues related to division of property and on-going support payments; and expert witness testimony A team of family law experts share their collective knowledge and experience, providing detailed coverage of family law concepts. Practical examples of techniques and situations are illustrated to help practitioners with the intricacies of family law, and to avoid the pitfalls of trial and error. This webcast will be of interest ...	\$61.66	C



SIN	Model Number	Description	GSA Price	Disc. Code
27 300	780061HS	<p>Compensation Strategies for Motivating Financial Planning Professionals</p> <p>The AICPA course, based on a webcast, takes a strategic look at developing effective compensation strategies for your planning professionals. Hear Moss Adam's Rebecca Pomeroy, author of the book "Practice Makes Perfect," and other CPA/PFS practitioners discuss this important issue. Trends in Industry Compensation The CPA/Advisor Affiliation Models & Their Impact on Compensation Practice Economics Top line revenue sharing Profit Center Management Integrated with the Practice The Source of Client Referrals & Their Impact on Compensation Other Important Considerations: Financial intent of grandfathered variable compensation The importance of referrals CPA versus non-CPA business The Interaction with CPA Partner Compensation Determining the Right Plan for your firm Compensation Philosophy The Fundamentals of Compensation Plan Design Based and Incentive Pay Fixed and Variable Pay Mix What you ...</p>	\$61.66	C
27 300	780063HS	<p>Advanced Developments in Estate Planning and Estate & Trust Administration</p> <p>Hear Charles "Clary" Redd, JD, Ted Sarenski, CPA/PFS and Barry Picker, CPA/PFS discuss recent developments in the estate planning and estate & trust administration area. This self-study course, based on a webcast, is a practical and in-depth approach to estate and tax planning strategies that CPAs, attorneys, and other estate planning professionals can use in delivering value to their clients. Our expert practitioners present many innovative ideas and planning tips that will provide you with a wealth of opportunities. As a planning professional, there is nothing more important than being up-to-date on recent rulings and cases that impact our clients. In this course, we analyze in detail, recent developments that have occurred which impact, and, in some cases, imperil certain planning devices. These recent developments are explained, plus there is an extensive discussion of how each development applies in a practice planning ...</p>	\$61.66	C
27 300	780065HS	<p>Succession Planning For Valuation Services Firms</p> <p>"For many of these CPAs, the practice they have spent years building is both their most valuable asset as well as and their retirement vehicle," said James Metzler, AICPA Vice President for Small Firm Interests. "Through the PCPS succession initiative, we will help small firms prepare for the future and manage the transition from one generation of owners to the next." The AICPA's Business Valuation and Forensic & Litigation Services Membership Section and PCPS address the third program in the multi-part Webcast series on Succession Planning. This self-study course, based on a webcast, is aimed at the specific succession planning needs of a niche practice - Business Valuation. Topics include: Pick the right organizational model Identify critical transition processes and procedures Compensation problems, employee recruitment, employee motivations and critical business development systems Essential partner agreement ...</p>	\$61.66	C
27 300	780068HS	<p>Circular 230: What Tax Professionals Must Know</p> <p>Recently the Treasury Department and the Internal Revenue Service undertook an effort to curb abusive tax shelters. As part of this effort, they recently issued final regulations under IRS Circular 230. The purpose of these new regulations is "to restore, promote, and maintain the public's confidence in those individuals and firms " who act as tax advisors. All tax practitioners, including CPAs and lawyers, need to be very familiar with Circular 230. This Circular, which became effective on June 20, 2005, sets forth rules that tax practitioners must follow in providing written advice about certain federal tax issues. Objectives: Best Practices Covered Opinions Principal Purpose and Significant Purpose Transactions Reliance Opinions Marketed Opinions Opinions Subject to Conditions of Confidentiality Opinions Subject to Contractual Protection Use of "No Reliance" Prominent Disclosures Requirements ...</p>	\$61.66	C