



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
1	Accounting	10-K and The Search for Meaning	1.0	Course OverviewThis course provides an overview of key financial and non-financial information and impacts with respect to intangible value. Specifically, this includes a discussion of the 10-K and whether or not it provides a factual narrative of the health, welfare, and well-being of a corporation. This course also provides an overview of the various types of capital as well as supply chains risks and how these risks can be appropriately managed. View More Info	07/31/2021
2	Accounting	31 Commonly-Used Worst Practices in Accounts Payable and Better Alternatives	2.0	Course Overview:Accounts Payable Departments today are still employing a number of questionable practices. In fact, noted accounts payable expertMary Schaeffer has documented 177 worst practices. In this course, she describes in detail 31 of the commonly-used worst practices in accounts payable, explaining why she considers them worst practices. She breaks the worst practices into "sins of commission" and "sins of omission." In addition, she offers better alternative practices for organizations to utilize.	10/31/2022
3	Accounting	A Status Report on the Global Accounting Profession: Issues and Controversies	1.0	Course OverviewThis course provides an overview of the global accounting profession by identifying the organizations that play key roles in the global accounting profession. This includes a discussion of the ongoing convergence efforts as well as several challenges and controversies facing the global accounting profession. View More Info	09/30/2021
4	Accounting	Accountant's Guide to Accounting and Financial Management (Updated - 2)	4.0	Course Overview:This course is designed for accountants who must have financial knowledge but has not had formal training in finance. Topics include: The Sarbanes-Oxley Act financial reporting requirements, uses and analysis of financial statements, financial forecasting and cash budgeting, risk and return, valuation of stocks and bonds, time value of money, investing and financing, leverage, optimal capital structure, portfolio selection, management of financial resources, and international finance. The goals of the course are fourfold:1. It provides an understanding and working knowledge of the fundamentals of financial decision making and strategy that can be put to practical application in day-to-day jobs of accountants and managers.2. It also concentrates on providing a working vocabulary for communication. 3. It uses examples and illustrations, with emphasis on the practical application of financial concepts, tools, and methodology.4. It also includes checklists, guidelines, rules of thumb, diagrams, graphs, and tables to aid your comprehension of the subjects discussed. View More Info	03/31/2022
5	Accounting	Accounting for Business Combinations (Updated - 2)	4.0	This course provides an overview of the accounting for business combinations. The accounting and reporting requirements relating to business combinations are outlined within Accounting Standards Codification (ASC) Topic 805,Business Combinations. The objective of ASC 805 is to improve the relevance, representational faithfulness, and comparability of the information that an entity provides in its financials for business combinations. This course reflects information current through the issuance of ASU 2019-06 which provided certain relief for not-for-profit entities.	10/31/2022
6	Accounting	Accounting for Foreign Currency (Updated 2017)	2.0	Course OverviewThis course discusses the process of translating financial statements from foreign currency into U.S. dollars. It covers a range of topics for the accounting and reporting of foreign currency transactions as prescribed by ASC 830,Foreign Currency Matters, and ASC 815, Derivatives and Hedging. For instance, forward contracts may be entered into for hedging or speculative purposes. A sale or liquidation of an investment in a foreign entity may occur. Foreign currency dealings may create a tax impact. Finally, footnote disclosures are discussed so readers can properly appraise a company's exposure in overseas operations to variability in foreign exchange rates.View More Info	09/30/2021
7	Accounting	Accounting for Income Taxes (Updated)	1.0	For many accountants, the topic of accounting for income taxes remains one of the most complex subjects within the profession. In this course, we look at the recording of current tax based on a corporation's taxable income and deferred taxes which are recorded on the basis of differences in assets and liabilities that will "reverse" in the future. We review ASC 740, providing illustrative cases as well as a discussion of disclosure requirements. Finally, we examine the uncertain tax position process with examples and a review of corresponding disclosure requirements.	10/31/2022
8	Accounting	Accounting for Pensions and Postretirement Benefits	3.0	Course OverviewThe pension fund is a separate legal and accounting entity. Although a company is not required to have a pension plan, if it does it must follow financial accounting standards and government accounting and presentation dictates. The major types of pension plans are defined contribution and defined benefit. The course presents reporting by a trustee for the plan, including the requirements surrounding pension plan financial statements. The accounting for settlements, curtailments, and terminations is presented. Postretirement benefit plans other than pensions are also discussed. Finally, the accounting and reporting for postemployment benefits are presented.View More Info	06/30/2021



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9	Accounting	Accounting for the Lean Enterprise	2.0	Course OverviewThis course provides an overview of accounting for the lean enterprise. This includes a discussion of lean thinking, how to implement lean, and the concept of kaizen. This course also addresses topics such as the various types of costing methods, dysfunctional behavior, value stream costing, and value stream performance measures. Finally, this course outlines how to implement lean accounting for accounts payable, accounts receivable, and financial statement preparation. View More Info	03/31/2023
10	Accounting	Accounting Impairment Issues (Updated)	2.0	Course OverviewThis course addresses four different impairment topics to include tangible asset impairments, goodwill impairments, impaired loans, and financial asset impairments. This includes a discussion of the respective requirements outlined within various FASB ASC topics. Finally, this course includes numeric examples, sample journal entries, and a discussion of required disclosures with respect to impairments. View More Info	09/30/2021
11	Accounting	Accounting Standard Setting	2.0	Course OverviewThis course provides an overview of the accounting standard setting process. This includes a discussion of the FASB's role in the process, significant recent topics it has addressed, as well as the Conceptual Framework and the Codification. This course also discusses the various advisory groups to the FASB, how the SEC provides oversight over the process, as well as the organization responsible for issuing international accounting standards. View More Info	07/31/2021
12	Accounting	Accounts Payable Best Practices	2.0	Course OverviewThis course provides an overview of accounts payable best practices. This includes a discussion of issues related to invoice handling, payment processes, vendor master files, as well as regulatory issues affecting payment processes. This course also includes information and best practices relating to travel and entertainment, preventing both internal and external fraud, as well as staffing considerations. View More Info	03/31/2022
13	Accounting	Acquisition Planning and Accounting Best Practices	1.0	Course OverviewThis course provides an overview of the key steps involved in acquisition planning and accounting best practices. This includes a discussion of the processes involved in the pre-diligence, due diligence, deal execution, and integration stages of an acquisition. This course also provides an overview of the key differences between a business combination transaction and an asset acquisition. View More Info	03/26/2022
14	Accounting	An Effective Accounts Payable Policy and Procedures Manual	2.0	Course Overview:Effective policies and procedures in the Accounts Payable function is critical for any organization wishing to reduce or eliminate duplicate payments, prevent and detect fraud, be cost effective and compliant with all regulatory issues affecting the payment function. The first step in that battle is having a current, detailed policy and procedures manual. This course presents information the professional can use to create an effective manual, that not only documents the organizations policies and procedures, can be used as a reference and training guide. Industry expert Mary Schaeffer shows auditors, controllers, and managers how to create such a manual when none exists. She also includes an outline for a sample policy as well as a checklist they can use to determine if their current policy is best practice or something less.© 2013 – Mary S. Schaeffer, Accounts Payable Now & Tomorrow, and CRYSTALLUS, Inc. ALL RIGHTS RESERVED No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	10/31/2022
15	Accounting	An Overview of the COSO Framework	1.0	Course Overview:In this program, you will learn about the COSO Framework as issued in 2013. Topics include: definition of internal control; the Framework's objectives, components, and principles; the meaning of effective internal control; and the limitations of internal control. Examples are also included to illustrate the application of the COSO Framework. This program is Part 1 of a four-part series of programs related to the COSO Framework.	04/30/2023
16	Accounting	Analysis of the Corporate Annual Report (Updated)	3.0	Course OverviewThis course focuses on an analysis of the corporate annual report. It helps you interpret and understand its components, including the financial statements, footnotes, review of operations, auditor's report, supplementary schedules, management discussion and analysis (MD&A), and Management's Report On Internal Control Over Financial Reporting. It touches upon how Sarbanes-Oxley 404 reporting differs from traditional reporting. The course also teaches you how to perform financial ratio and cash flow analyses. View More Info	06/08/22
17	Accounting	Applying the New Revenue Recognition Standard	1.0	Course OverviewThis course provides an overview of the impacts of applying the new revenue recognition standards to common revenue recognition situations. Additionally, this course also addresses the impacts of the new standard on certain industries. This course is the second part in a three part series related to the new revenue recognition standard. View More Info	01/19/2022



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18	Accounting	Balance Sheet: Fixed Assets (Updated)	1.0	Course OverviewThe goals of this course are to help you to better understand how to account for different fixed asset costs, identify accounting procedures for fixed assets including conversions, depletion, and exchange/disposal of assets, and to inform you of the disclosure requirements related to fixed assets. View More Info	06/08/22
19	Accounting	Balance Sheet: Inventory (Updated)	1.0	Course OverviewThe goal of this course is to help you to better understand how to account for inventories, including different costs, consigned goods, financing product arrangements, and lower of cost or market. It will also provide examples of how to compute inventory balances using various inventory methods and the proper disclosure requirements. View More Info	06/08/22
20	Accounting	Balance Sheet: Reporting Liabilities	2.0	This course discusses the accounting, reporting, and disclosures associated with both current and long-term liabilities on the balance sheet. A liability is a legal debt or obligation that arises during the course of business operations. A current liability, such as accounts payable, is payable within one year. A long-term liability, such as bonds payable, long-term loan, and finance lease, is an obligation that is not due within one year of the date of the balance sheet. This course includes items covered in ASC 210-10-45-5 through 45-12, Balance Sheet: Overall and 470-10, Debt: Overall. Topics cover loss contingencies, compensated absences, termination benefits, troubled debt restructuring, refinancing of current to noncurrent debt, callable obligations by creditors, issuance of bonds, calling debt, imputing interest on noninterest notes payable, environmental liabilities, and offsetting of liabilities.	01/31/2023
21	Accounting	Best Practices for Accounts Payable: Invoice Handling	1.0	Course OverviewBest practices for the invoice handling function are critical for those organizations concerned about their profitability. Poor practices result in excess cost, duplicate payments, increased processing expenses, fraud, and frayed vendor relationships. This course presents information the professional can use to identify best practice problems. Industry expert Mary S. Schaeffer explains the invoice issues. She then reveals the best practices for a myriad of these problems, as well as identifying almost best practices for those cases where it is not possible to use the best practice and the worst practices which are likely to cause trouble. View More Info	02/28/2022
22	Accounting	Business Combinations	2.0	This course reviews ASC 805, Business Combinations, and ASC Topic 810, Consolidations. This Topic, which requires prospective treatment for new business combinations having fiscal years beginning after December 15, 2008, mandates what is referred to as the acquisition method. This course highlights recent FASB guidance on definition of a business, simplifying the test for goodwill impairment, and private company goodwill alternatives. This course emphasizes both the theory and practice relating to the acquisition method standards. A comparison of old (e.g., pooling of interests and purchase methods) and acquisition method rules will prepare practitioners for dealing with the variety of practices they will encounter at their clients or employers.	11/30/2022
23	Accounting	Business Combinations (Updated)	1.0	With the fair value requirements now applying to "hard assets," acquisition accounting takes on a whole new meaning. This course discusses not only how the business combination pronouncement expands what is accounted for as a business acquisition but also the nuances of items never before required to be valued. Specific examples of what and how acquired items must be valued are provided.	10/31/2022
24	Accounting	Compliance Concerns: Regulatory Issues Every AP Department Must Monitor	1.0	Course OverviewThis course provides an overview of key regulatory issues that every AP department should monitor. This includes a discussion of commonly recognized and complied with requirements, requirements only partially complied with, as well as older requirements that are rarely complied with. This course also provides a discussion related to new and/or specialty industry compliance issues. View More Info	12/31/2021
25	Accounting	Corporate Fraud Statistics	1.0	Course Overview:The least expensive way to fight corporate fraud within your organization or those of your clients is to be aware of the statistics surrounding its occurrence and then use that knowledge to put processes and procedures into place which will aid in preventing its occurrence. In this course, you will be provided with several statistics which should help you meet this goal. Following the statistical analysis, you will be provided with the ACFE ,Fraud Prevention Check-up, in order to assess the vulnerability of your organization or those of your clients to corporate fraud.	06/30/2021
26	Accounting	Creating an Effective and Efficient Travel and Entertainment Expense Reimbursement Policy	2.0	Course OverviewThis course provides an overview of creating an effective and efficient travel and entertainment expense reimbursement policy for your company. This includes a discussion of big issues impacting your policy, why a policy is needed, and the basics of a strong policy. This course also addresses the policy framework, specific information on hotels, meals, and travel, as well as information on effecting the policy. View More Info	03/31/2022



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27	Accounting	Credit Losses on Financial Instruments - ASU 2016-13 (Updated)	3.0	This course provides an overview of the new credit losses standard issued by the Financial Accounting Standards Board (FASB) in June 2016. The new standard (issued through ASU No. 2016-13) applies to nearly all entities, not just those in the financial services industry, and changes how entities document and account for credit impairment on their respective financial instruments. This new standard is effective for public business entities for annual periods beginning after December 15, 2019 and interim periods therein. As such, this means that calendar-year SEC filers will have to apply the new requirements starting in first quarter 2020. For other entities, given certain delays issued by the FASB, it is effective at later dates.	11/30/2022
28	Accounting	Crossing the Line: White Collar Crime (Part 1)	1.0	Course OverviewThere's little doubt that accountants are once again on the look-out for complex fraud schemes that are taking place. But what is it that causes some ordinary people, including successful financial managers, to commit extraordinary crimes? Convicted fraudster Walt Pavlo and Kelly Richmond Pope, accounting professor at DePaul University, examine what causes some business people to cross the line.	03/31/2023
29	Accounting	Current Issues in Accounting for Debt	1.0	Course OverviewThis course provides an overview of current issues in accounting for debt. This includes a discussion of the early extinguishment of existing untroubled debt as well as extinguishments, modifications, and exchanges of debt. This course also addresses the accounting and reporting requirements with respect to troubled debt restructurings as well as recently issued ASUs impacting accounting guidance related to debt. View More Info	06/30/2021
30	Accounting	Debt and Equity Investments	1.0	Course OverviewThis course provides an overview of debt and equity investments with emphasis on the classification for accounting purposes. This course also addresses the initial and subsequent measurement requirements for these investments as well as considerations related to fair value. This course also provides information relating to required disclosures for these types of investments. View More Info	04/30/2023
31	Accounting	Emerging Cyber and Expense Payment Frauds	1.0	Course OverviewTechnology is making a huge impact on every facet of the business world. The expense reporting function is no exception. It is making it easier for employees to play games, but at the same time it provides companies the tools they need to identify that game playing without spending a fortune. This course takes a deep dive into the developing expense reporting issues and reveals the way savvy companies can effectively deal with them. The issues evaluated in this course are critical to those who want to run a cost-effective, efficient, and fraud-resistant expense reimbursement function. View More Info	11/17/2021
32	Accounting	Expense Reimbursement Fraud Prevention and Detection	2.0	Course OverviewIn this course we look at why travel and entertainment fraud matters. Focusing on fraud prevention and detection, we examine how fraud can start with an honest mistake and the games employees play. In addition, there is a review of the best practice procedures organizations employ to address these issues. Throughout the course real life stories help the participant to better understand the issues and best practices.	12/31/2022
33	Accounting	Fair Value Accounting: An Overview (Updated)	3.0	Course Overview: Numerous FASB Standards have been issued requiring certain items to be measured and reported at "fair value" on the Balance Sheet. Prior to the release of ASC 820 Fair Value Measurements and Disclosures (formerly known as SFAS 157), the concept of "fair value" had never been formally defined in U.S. accounting literature. Since its issuance in September 2006, ASC 820 has become one the most controversial accounting standards ever released. This course provides a conceptual review of fair value accounting, as outlined in ASC 820 and other U.S. accounting standards. This course will also provide an overview of the authoritative guidance for auditing fair value measurements and disclosures, SAS No. 101.	03/31/2023
34	Accounting	Fair Value Measurements and Disclosures – Topic 820	1.0	Fair value accounting has become a frequent topic of discussion for accountants, users, and government regulators during the past few years. ASC 820, Fair Value Measurements and Disclosures, continues to cause confusion among accountants not only when applying recognition and measurement guidance but also with the extensive required disclosures. This course addresses fair value issues frequently encountered by accountants.	03/31/2023
35	Accounting	Financial Instruments - Topics 825, 320, 321, and 326	1.0	This course provides an overview of the accounting and reporting requirements found in FASB Codification topics 825, 320, 321, and 326. Specifically, this course reviews debt and equity investments and financial asset credit losses.	03/31/2023



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36	Accounting	Financial Statement Analysis and Uses: Part 1	2.0	Course Overview Financial Statement Analysis and Uses: Part 1 is the first part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the intricacies of financial statements, and their use by investors, creditors, analysts, and other interested parties. This course series can enhance your chance for success in business and investing by enabling you to profit from the knowledge, insights, and perceptions of professionals who use financial statement analysis tools and techniques on a day-to-day basis. Realistic examples and illustrations of financial statement analysis are widely used in this course series to make the subject matter crystal clear. Financial Statement Analysis and Uses: Part 1 explains the objectives of financial statements in a meaningful manner. The accounting principles used in compiling financial statements and the qualitative characteristics of data appearing on financial statements are relevantly and reliably described. View More Info	10/31/2021
37	Accounting	Financial Statement Analysis and Uses: Part 2	2.0	Course Overview Financial Statement Analysis and Uses: Part 2 is the second part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the intricacies of financial statements, and their use by investors, creditors, analysts, and other interested parties. This course series can enhance your chance for success in business and investing by enabling you to profit from the knowledge, insights, and perceptions of professionals who use financial statement analysis tools and techniques on a day-to-day basis. Realistic examples and illustrations of financial statement analysis are widely used in this course series to make the subject matter crystal clear. Financial Statement Analysis and Uses: Part 2 begins with an overview of financial statement analysis, and continues by explaining analysis of liquidity and activity, analysis of solvency and capital structure, and profitability analysis. View More Info	10/31/2021
38	Accounting	Financial Statement Analysis and Uses: Part 3	2.0	Course Overview Financial Statement Analysis and Uses: Part 3 is the final part of a three-part series. The course series is designed for interested parties who must understand how to read, interpret, and analyze financial statements. This course describes in clear, concise, and understandable language the intricacies of financial statements, and their use by investors, creditors, analysts, and other interested parties. This course series can enhance your chance for success in business and investing by enabling you to profit from the knowledge, insights, and perceptions of professionals who use financial statement analysis tools and techniques on a day-to-day basis. Realistic examples and illustrations of financial statement analysis are widely used in this course series to make the subject matter crystal clear. Financial Statement Analysis and Uses: Part 3 first examines market strength ratios, then continues by exploring cash flow analysis and interim statements and segment analysis. View More Info	10/31/2021
39	Accounting	Financial Statements and Analysis (Updated)	1.0	Finance involves obtaining, using, and managing funds to achieve the company's financial objectives (e.g., maximization of shareholder value). This course emphasizes and develops an understanding of financial concepts, tools, strategies, and major decision areas related to the financial management of a business, as well as addressing issues associated with financial information analysis. The course is directed toward the business person who must have financial knowledge but has not recently had training in finance. Topics include a broad overview of analysis techniques, ratio analysis, break-even analysis, leverage and capital structure. Many subjects are discussed with the intention of providing the business person with a quick introduction to commonly used analysis techniques.	10/31/2022
40	Accounting	FMN - 2019/December, Seg.1 - Update on Accounting Issues: FASB, SEC and PCAOB	2.0	Course Overview The regulators continue to be busy with more new standards coming out of the FASB, SEC and PCAOB. Laura Shiffman, a Practice Fellow with the Financial Executives International, provides an update on the new rules as well as their implications on companies. She reviews rate reform, accounting for income taxes, and goodwill and intangibles from the FASB; the definition of accelerated and large accelerated filers and amendments to both Rule 3-05 and Regulation S-K from the SEC; and auditing accounting estimates, the use of specialists, and the updated auditors' reporting model including the issuance of CAMS (Critical Audit Matters) from the PCAOB. View More Info	07/14/2021



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41	Accounting	FMN - 2020/April, Seg.1 - Disclosure Effectiveness: Who Tells Your Story?	2.0	Course OverviewPublic companies are quickly adapting their disclosures to provide better information as regulations and investor sentiments evolve. Traditionally, financial reporting professionals often interpreted “better” to mean “more”...more narrative and more tables, in many cases. That has led to narrative losing its nuance, turning into boilerplate or repetitive language, and tables failing to bring value to the reader. Ultimately, disclosure effectiveness has suffered. April Brady, a Senior Director of Product Marketing with Workiva explains why it is becoming increasingly important for companies to tell their own story through disclosure. View More Info	11/14/2021
42	Accounting	FMN - 2020/August, Seg.1 - Pressure to Perform Amid Chaos and Uncertainty	2.0	Course OverviewWhat a difference a day makes. Almost overnight, what seemed to be a localized virus overseas became a pandemic affecting the economy on a global scale. Companies in every sector are trying to work through obstacles in the midst of chaos and uncertainty. Historical results can no longer be used to predict the future, set guidelines and align incentives with performance. Executive compensation has been drastically affected by the COVID-19 global pandemic. Takis Makridis, CEO of EquityMethods, gives an overview of the current executive compensation climate. View More Info	03/14/2022
43	Accounting	FMN - 2020/August, Seg.2 - How COVID-19 Is Changing the Valuation Profession	2.0	Course OverviewValuation professionals are accustomed to uncertainty, market volatility, natural disasters, and unexpected declines in economic conditions, but COVID-19 is unlike anything they’ve experienced. It makes it impossible to predict the impact it will have on businesses. Looking at EBITDA, any adjustments made to the revenue valuation multipliers would be subjective, and being subjective, are not something any valuation professional would like to be “accused” of. Brian Sarkis, CFA, founder of The Franklin Nova Group, has been in the valuation arena for a couple of decades. He discusses the types of issues he is currently helping his clients navigate through. View More Info	03/14/2022
44	Accounting	FMN - 2020/August, Seg.3 - The Perfect Storm - Bankruptcy and COVID-19	2.0	Course OverviewBrooks Brothers, Muji, Sur La Table, RTW Retailwinds and many more businesses filed for bankruptcy in the last few weeks and there are certainly more on the horizon. One thing all these businesses have in common is that they were in distress even before COVID-19, but the virus outbreak pushed them over the edge by creating the perfect storm. COVID-19 resulted in some temporary changes to substantive bankruptcy rules under the CARES Act. Scott Markowitz, Partner and Co-Chair of the Bankruptcy and Corporate Restructuring Practice at Tarter Krinsky & Drogin, gives us an overview of those modifications, and how long they may last. View More Info	03/14/2022
45	Accounting	FMN - 2020/December, Seg 2 - The Evolution of the Profession - The CPA Journal's 90th Anniversary	2.0	Our team had the privilege to record a Town Hall meeting for the New York State Society of CPAs as a tribute to The CPA Journal's 90th anniversary of publication. The panel consisted of CPAs in the public accounting arena as well as in private practice, who came together to discuss the evolution of the profession. Diversity, equity and inclusion (DEI) is one of the hot topics touching every organization and more and more businesses are starting to focus on it. With the recent social unrest in the country, many firms have issued public statements on DEI, but these statements may not be enough. The panelists discuss ways to alleviate the challenges that minorities face in the workplace and more.	07/14/2022
46	Accounting	FMN - 2020/February, Seg.2 - Blockchain: The 'Other' Accounting Ledger	2.0	Course OverviewIn the last couple of years, more and more people talk about Blockchain technology and many think it is a new trend in the 21st century. Some will argue that it is here to stay, others that it will fade away. Yet, very few know that blockchain emerged back in 1991! It was initially a cryptographically secured chain of blocks where no one could tamper with timestamps of documents. At its most basic level, Blockchain is a chain of blocks made up of digital pieces of information. Jagruti Solanki, MBA, CPA, CGMA, Partner, Technology and Blockchain with Aprio, provides an overview of what Blockchain is, as well as what we need to know when it comes to the accounting for virtual currencies. View More Info	09/14/2021
47	Accounting	FMN - 2020/January, Seg.2 - The SEC: Office of the Chief Accountant Update	2.0	Course OverviewOur FMN crew was on hand at the recent Financial Executives International’s Current Financial Reporting Issues conference where they recorded the keynote presentation bySagar Teotia, Chief Accountant, U.S. Securities and Exchange Commission. Mr. Teotia shared his thoughts on the role of the Office of the Chief Accountant and some of the trends and priorities the SEC is working on. Topics covered also included the SEC’s working relationship with the FASB and the PCAOB, international matters, a high level review of the recent accounting standards releases, the rulemaking process, and the use of non-GAAP measures. View More Info	08/14/2021



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48	Accounting	FMN - 2020/January, Seg.3 - Process Tips to Increase ICFR Effectiveness	2.0	Course OverviewInternal control over financial reporting continues to be an intense focus of regulators. Are there actually benefits to a company of a more proactive versus a reactive system towards internal controls, or is it just a compliance exercise?Ron Kral, a partner with Kral Ussery LLC, reviews the related purposes and benefits of internal control over financial reporting. Kral answers the question of why some companies succeed while others struggle with their system of internal control. He offers five tips for increasing the effectiveness of an organization's ICFR process.View More Info	08/14/2021
49	Accounting	FMN - 2020/July, Seg.2 - Along Came the PPPFA	2.0	Course OverviewA common theme in this pandemic is questions. We all have them - questions about the virus itself, life after the virus, the "new normal". But not all questions are about our lives. The AICPA is also bombarded with questions about accounting and auditing standards as well as the CARES Act, PPP and PPPFA. Kristy Illuzzi, CPA, staff liaison for the PCPS Technical Issues Committee at the AICPA, starts our segment by telling us about one of the most frequently asked questions relating to audit and accounting due to this pandemic.View More Info	02/14/2022
50	Accounting	FMN - 2020/June, Seg 4 - Economic Value Added - A Net Income Alternative	2.0	Economic value, or economic value added, or as some people refer to it, economic profit, is an alternative to net income; many people believe that net income may not be an appropriate measurement to identify value creation for an organization. So an alternative has been developed to evaluate value creation, known as the economic value model. Most companies present their financial statements based on GAAP, generally accepted accounting principles, but there are some weaknesses when we are trying to figure out a company's value. John Fleming, CPA at Kaplan Financial Education, explains why a net income alternative might be a better measurement in certain situations and to specific companies.	01/14/2023
51	Accounting	FMN - 2020/June, Seg.3 - Chairman of the FASB: A Career in Review	2.0	Course OverviewRunning successful businesses in today's fast-paced global environment has become increasingly costly and complex, and accounting standards are not immune to this. Financial statement preparers, as well as users, have expressed concerns that current generally accepted accounting principles (GAAP) can be unnecessarily complex. In an effort to address these concerns, in May 2014, the Financial Accounting Standards Board (FASB) launched what is known as the Simplification Initiative. Russell Golden, Chairman of the FASB, discusses more about this initiative and some of the highlights of FASB accomplishments during his career at FASB. View More Info	01/14/2022
52	Accounting	FMN - 2020/June, Seg.4 - Pay Equity: The Tale of Two Genders - Part II	2.0	Course OverviewOn January 29, 2009, President Obama signed the first piece of legislation of his Administration: the Lilly Ledbetter Fair Pay Act of 2009 ("Act"). The Act states the Equal Employment Opportunity Commission's (EEOC) longstanding position that each paycheck that contains discriminatory compensation is a separate violation regardless of when the discrimination began. Given pay equity legislation is progressing rapidly, more and more companies are performing pay equity studies. Wells Miller, Counsel, Executive Compensation & Employee Benefits Group at Choate, Hall & Stewart and Josh Sch'ffer, Director, Valuation Practice Leader at EquityMethods, give us their insights. View More Info	01/14/2022
53	Accounting	FMN - 2020/March, Seg.2 - Business Analytics and Compliance Initiatives	2.0	Course OverviewData is all around us, and more often than not, there is too much data surrounding our everyday lives. The question often becomes, what to do with all this information? How can it be used or discarded? How can it minimize the risk of cyberattacks? Is there an underlying benefit in all this data by turning it into revenueproducing actions? Risk analysis is often considered more of an art than a science.Russell Safirstein, Partner in Charge at Anchin Digital Risk Solutions discusses business analytics and compliance initiatives.View More Info	10/14/2021
54	Accounting	FMN - 2020/March, Seg.3 - Latest Developments in Integrated Reporting	2.0	Course OverviewIntegrated reporting is a concept that has been created to better articulate the broader range of measures that contribute to long-term value as value today is increasingly shaped by factors other than financial ones.Charles Tilley, Interim CEO and Robert Laux, North American Lead, both of the International Integrated Reporting Council (IIRC) explain the latest developments in this reporting tool. They also provide examples of how companies are moving towards greater use of integrated reporting, describe the SEC's increased focus on the topic and lay out a vision for its future.View More Info	10/14/2021
55	Accounting	FMN - 2020/May, Seg.2 - Pay Equity: The Tale of Two Genders - Part I	2.0	Course OverviewDiscrimination, racism, inequality...big words with an even bigger meaning, words that even in the year 2020 impact our lives, one way or another. A term that's often on the sidelines is pay equity. The Equal Pay Act (EPA) of 1963 prohibits sex-based wage discrimination between men and women in the same establishment who perform jobs that require substantially equal skill, effort and responsibility under similar working conditions. Wells Miller, Counsel, Executive Compensation & Employee Benefits at Choate, Hall & Stewart and Josh Sch'ffer, Director, Valuation Practice Leader at EquityMethods, discuss inequities in pay between genders and its implications for organizations. View More Info	12/14/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
56	Accounting	FMN - 2020/May, Seg.4 - COVID-19: Financial Reporting and SEC Disclosure Considerations	2.0	Course OverviewThe SEC has issued guidance on disclosure and other securities law obligations that companies should consider with respect to the coronavirus disease and related business and market disruptions. Eddie Wong, Partner-in-Charge of the Asia Practice at Friedman LLP, offers his views on which accounts are most impacted and what to look for in terms of financial statement disclosures. He explains the difference between Type 1 and Type 2 disclosures and also reviews a company's going concern reporting considerations. View More Info	12/14/2021
57	Accounting	FMN - 2020/October, Seg. 1 - COVID-19: Are Your Financial Statements Infected? - Part I	2.0	In the era of a global crisis due to COVID-19, many economists expect 2020 to be the year when we will experience the worst recession since the Great Depression. Many industries, such as oil and gas, retail and manufacturing, hospitality, portions of the transportation sector, tourism, manufacturing, aerospace and many others have reported goodwill impairment in the first two quarters of 2020 and more impairments are likely to spike before the end of the year. The negative economic impact of the virus is certainly considered a triggering event and justifies an impairment test on long-lived assets or asset groups for most industries.Todd Rahn, senior managing director and lead of accounting advisory practice on the west coast andChris Brown, senior managing director, from FTI Consulting, discuss industries that are at the greatest risk for impairment.	05/14/2022
58	Accounting	FMN - 2020/October, Seg. 2 - COVID-19: Are Your Financial Statements Infected? - Part II	2.0	COVID-19 imposed certain pressures on C-suite executives and has created an environment that is ripe for fraudulent activity. Pressure is one of the three legs in the fraud triangle model that can lead someone to commit fraud, along with perceived opportunity and rationalization. It's easy to talk in general terms about pressure, opportunity and rationalization, but how does each one surface in day-to-day operations, especially during the pandemic?Todd Rahn, senior managing director and lead of accounting advisory practice on the west coast andChris Brown, senior managing director, from FTI Consulting, continue our segment discussing related pressures, incentives and opportunities to commit financial reporting fraud that should be considered in an entity's risk assessment from a corporate perspective.	05/14/2022
59	Accounting	FMN - 2020/September, Seg. 2 - Data Validation and Reporting Excellence - The Future of Corporate Responsibility	2.0	Environmental, social and governance (ESG) criteria may not be a new set of standards but it is gaining more and more ground amongst private equity companies and investors as it helps screen potential investments. Modern investors reevaluate and challenge traditional investment approaches as the global environment evolves and becomes more complex. ESG criteria assess a company's values and behaviors and help investors see if these values match their own.Anthony DeCandido, financial services partner and senior financial services analyst for RSM US LLP, discusses the ESG criteria in further detail and its objectives.	04/14/2022
60	Accounting	FMN - 2021/February, Seg 1 - A Second Round of PPP Loan and Forgiveness Requirements - Part I	2.0	The Consolidated Appropriations Act 2021, like the 2020 Act, is a collection of a large number of separate bills, contained inside a 5,593 page complete Act.Edward Zollars, partner at Thomas, Zollars & Lynch, Ltd. discusses the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act, in short the Economic Aid Act, that restarted the original Paycheck Protection Program (PPP) Loan system and established a new Second Draw PPP program, the time period for the restarted PPP and debt forgiveness.	09/14/2022
61	Accounting	FMN - 2021/February, Seg 2 - A Second Round of PPP Loan and Forgiveness Requirements - Part II	2.0	The Economic Aid Act modifies FTE (full time equivalent) Safe Harbor 2 as it is called on the forgiveness application form, which was the only FTE safe harbor found in the CARES Act, for loans made on or after the date of enactment (December 27, 2020) of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act. Edward Zollars, partner at Thomas, Zollars & Lynch, Ltd. continues the discussion highlighting the modifications to FTE Safe Harbor 2, the gross receipts test and related calculations, how to navigate through the requirements of the second round of PPP loans, and provisions under the Interim Final Rule.	09/14/2022
62	Accounting	FMN - 2021/February, Seg 3 - Chairman of the FASB: A Career in the Making	2.0	On July 1, 2020, Richard Jones began his term as the eighth chairman of FASB, a very challenging role in and of itself, and starting in the midst of a global pandemic was certainly a curveball. In his remarks at the AICPA conference on SEC and PCAOB developments, in reference to standard setting, Rich quoted former Mets manager, Casey Stengel, who once said "Sometimes it's easier to understand things than to figure them out." Rich Jones discusses his new role, and the steps FASB is taking to make it easier for stakeholders, particularly private companies and nonprofit organizations to navigate standards during the pandemic and beyond. He also gives us an overview of the post-implementation review of standards on revenue recognition, leases, CECL and the Board's goodwill simplification project.	09/14/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
63	Accounting	FMN - 2021/January, Seg 3 - SSARS No. 25 - What You Need to Know	2.0	In February 2020, the American Institute of Certified Public Accountants (AICPA) Accounting and Review Services Committee (ARSC) issued Statement on Standards for Accounting and Review Services (SSARS) No. 25, Materiality in a Review of Financial Statements and Adverse Conclusions. SSARS No. 25 is the culmination of their goal of converging with international standards for review engagements (ISRE) 2400. With us today is Michael Glynn, CPA, CGMA, senior manager, Audit and Attest Standards and staff liaison for ARSC. He provides an overview of the new standard and why business executives should consider early implementation.	08/14/2022
64	Accounting	FMN - 2021/July, Seg 1 - Employee Stock Purchase Plans - Why Offer One?	2.00	Employee stock purchase plans, often known as ESPPs, are programs that enable employees to purchase company stock via elective payroll deductions. Typically, those deductions will accrue over a set period of time, often six months. At the end of that period, the accumulated money is then used to buy stock and a new six-month period starts. ESPPs are a great incentive for employees, but how are they different from any other kind of equity compensation like options or restricted stock? David Outlaw, Director of Valuation and HR Advisory Services at Equity Methods, provides us with details on the different types of ESPPs, reasons companies offer them, common structures and tax qualifications.	02/14/2023
65	Accounting	FMN - 2021/July, Seg 2 - Will the PCAOB Tighten the Leash?	2.00	In July 2002, Congress established the Public Company Accounting Oversight Board, known as PCAOB, to oversee audits of public companies and SEC-registered brokers and dealers, in an effort to protect investors and the public interest. Over the years, there have been several cases of significant financial reporting fraud, significant internal control deficiencies, and other audit failures, resulting in the loss of investor confidence, yet the number of defective audits that resulted in enforcement actions by the PCAOB has been very small. Is the profession failing? Is accountability lost? Dan Goelzer, one of the founding members of the PCAOB, gives some insights on these questions.	02/14/2023
66	Accounting	FMN - 2021/June, Seg 2 - Topic 842 Leases - Are You Ready?	2.0	In February 2016, the FASB issued new authoritative guidance on accounting for leases. The new guidance is commonly referred to as Topic 842, which is a reference to the Leases topic of the FASB Accounting Standards Codification®. All reporting entities that prepare financial statements in accordance with U.S. GAAP must adopt Topic 842 as a replacement for previous GAAP on accounting for leases. Leases are one of a company's most significant costs that can directly impact business operations as well as valuation. Joe Fitzgerald, senior vice president of Lease Market Strategy at Visual Lease, discusses the impact of leases on the balance sheet based on the new standard, the underlying risks when leases are neglected or not accounted for, and what to look for when evaluating lease software.	01/14/2023
67	Accounting	FMN - 2021/June, Seg 2 - Topic 842 Leases - Are You Ready?	2.00	In February 2016, the FASB issued new authoritative guidance on accounting for leases. The new guidance is commonly referred to as Topic 842, which is a reference to the Leases topic of the FASB Accounting Standards Codification®. All reporting entities that prepare financial statements in accordance with U.S. GAAP must adopt Topic 842 as a replacement for previous GAAP on accounting for leases. Leases are one of a company's most significant costs that can directly impact business operations as well as valuation. Joe Fitzgerald, senior vice president of Lease Market Strategy at Visual Lease, discusses the impact of leases on the balance sheet based on the new standard, the underlying risks when leases are neglected or not accounted for, and what to look for when evaluating lease software.	01/14/2023
68	Accounting	FMN - 2021/March, Seg 1 - Structuring Equity Compensation	2.0	Equity compensation is a way to align the incentives of investors and executives. In economics, this is called a principal-agent problem; any time you need to get something done, you ask someone else (employee) to work on your behalf (shareholder investor.) In the "modern" stage of equity compensation, companies look to design appropriate ways to pay their employees using a combination of stock and a wide universe of equity instruments. But is this the only reason to pay in equity, besides alignment of incentives? Josh Schaeffer, director of Valuation and HR Advisory Practice at Equity Methods, starts our segment by addressing that very question.	10/14/2022
69	Accounting	FMN - 2021/March, Seg 2 - Current Expected Credit Losses - What You Need to Know	2.0	On June 16, 2016 the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments - Credit Losses (Topic 326). The new guidance requires organizations to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions and reasonable and supportable forecasts. It affects organizations that hold financial assets and net investments in leases that are not accounted for at fair value, and amongst other areas on the balance sheet, also affects loans and debt. ASC-326 is certainly a very complex standard. Chris Brown, senior managing director, Forensic & Litigation Consulting at FTI Consulting, discusses in detail the accounting standard and the reasons that drove FASB to issue it.	10/14/2022



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70	Accounting	Foreign Corrupt Practices Act	1.0	Course OverviewThis course provides a basic understanding of the history of the Foreign Corrupt Practices Act (FCPA) and the main provisions of the FCPA, including the anti-bribery provisions and the books and records and internal control provisions. It also discusses the penalties associated with violating the FCPA, and provides leading practices to remain in compliance with the FCPA. View More Info	12/31/2021
71	Accounting	Fraud Update: The Impact of Fraud and Actions to Address Fraud (Updated)	1.0	Course Overview:As fraud has evolved over the years the controls and procedures to prevent and detect fraud have also evolved. This course will consider the significant impact of fraud and the measures that have occurred to address fraud, particularly white-collar crime. The U.S. government response to events and situations involving fraudulent activity will be looked at, along with the consequences for committing fraud. The effectiveness of an organization's internal control system plays an important role regarding fraud, and an overview of the recently updated COSO's Internal Control - Integrated Framework is provided. Examples of fraud risks will be reviewed, along with steps that can be implemented as part of an anti-fraud program. View More Info	01/31/2023
72	Accounting	Full Disclosures in Financial Reporting (Updated - 3)	2.0	The full disclosure principle, one of the major accounting principles, requires that information provided in financial statements be sufficiently complete to avoid misleading users of the reports by omitting significant facts of information. The full disclosure principle also refers to revealing information that would be useful in the decision-making processes of informed users. Full disclosure is required for the fair presentation of financial statements. This course discusses the disclosures required of companies, including those related to accounting policies, segmental information, related parties, contingencies, long-term purchase contract obligations, inflation, and derivatives. Sample annual reports addressing this requirement are illustrated.	10/31/2022
73	Accounting	Fundamentals of Accounts Payable: Enhancing Your AP Operations	1.0	Course OverviewEvery organization has an accounts payable function. If it is handled poorly, it can cost the organization a lot more than it should. Not only are there extra operating costs, but poorly run operations can lead to duplicate payments, increased and costly frauds, and regulatory nightmares. In this course, you will learn some simple ways to enhance your accounts payable's productivity, create an effective electronic payment program, and minimize some common problems that lead to decreased productivity. View More Info	09/30/2021
74	Accounting	Fundamentals of Accounts Payable: Payment Fraud Prevention and Detection	2.0	Course Overview: Payment fraud is an unfortunate fact of life for virtually every organization doing business today. There's no such thing as too big or too small. Everyone is a target. But that doesn't mean you have to be a victim. In this course you will learn how to take the proper steps to prevent and detect check, card, and electronic payment fraud. You'll also learn about some of the risks your organization may not realize it has taken on when it allows employees to use their own tablets and smart phones for company business. View More Info	02/28/2022
75	Accounting	Fundamentals of Accounts Payable: Payments	1.0	Course OverviewThe payment process is fraught with opportunities to make mistakes - errors that will directly impact your company's bottom line. For the most part, they are easy to avoid. The key is knowing what they are and then devising best practice processes to make sure you don't inadvertently make them. You'd be surprised how frequently this happens, even at the best run organizations.In this course, we examine the common problems of losing early payment discounts (very expensive), incurring late fees, making too many rush payments (inefficient and costly), and the problems associated with the practices of making rush payments and returning checks to requisitioners. Both demonstrate weak internal controls and make the payment process inefficient. Strategies for minimizing or eliminating these issues are included.We close by taking a look at inaccurate payments and payment audits. Although many organizations have made huge strides in minimizing duplicate and other improper payments, they continue to be an issue. What's more, some organizations stick their head in the sand and refuse to believe this is an issue. It is. Saying you never make a duplicate payment is like saying you never make a mistake. View More Info	03/22/2022
76	Accounting	Getting Paid Faster	1.0	Course OverviewMost companies have at least a few customers who don't pay them in a timely manner. Unfortunately, for some the problem is worse. They have many customers who don't pay them as quickly as they'd like. While it is definitely true that some of these organizations purposely drag their feet when it comes to the timing of payments, that is not always the case. In fact, many times the delay is due to something the supplier did (or didn't do) during the billing process. These are simply practices that could be easily rectified. This course contains the standard best practices every organization should use when trying to get paid in a timely manner as well as a look at the common mistakes that delay payments. The information on these inopportune slip-ups comes from interviews with accounts payable professionals who shared their frustrations over these easily fixable oversights. View More Info	03/15/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
77	Accounting	Going Concern Accounting and Auditing Issues	1.0	Course OverviewThis course provides an overview of going concern accounting and auditing issues. This includes a discussion of indicators of going concern problems and differentiates between responsibilities of management and the auditor. This course also provides an overview of the respective accounting/auditing guidance that is applicable to going concern evaluations. View More Info	04/30/2023
78	Accounting	How Data Analytics Can Reveal Corruption and Fraud	1.0	Course OverviewAs organizations receive and accumulate more information than ever before, the insights within that data may be difficult to identify by traditional means and may, as a result, remain hidden. Kroll's Deena Coffman explains why companies are increasingly turning to data analytics in order to detect and reduce corruption, fraud, waste and abuse in their enterprise.	02/28/2022
79	Accounting	How to Develop and Maintain a Cost-Effective and Sustainable SOX Compliance Program	2.0	Course OverviewThis course provides an overview of the best practices for internal auditors, with specific emphasis on how to develop and maintain a cost-effective and sustainable SOX compliance program. Specific topics in this course include how to prepare a risk assessment and identify the key control gaps, and how to develop a practical, sustainable SOX compliance plan, as well as considerations with respect to testing key controls and concluding on their operating effectiveness. In addition, this course presents several examples of processes that can be implemented to strengthen internal controls.	01/31/2023
80	Accounting	IFRS - Part 1	1.0	Course OverviewThis course, part one of a three part series, provides an overview of international financial reporting standards (IFRS) as established by the International Accounting Standards Board (IASB). In Part 1, specific financial reporting topics are discussed including IFRS 1, First-time Adoption of IFRS, as well as identification of specific differences between IFRS and U.S. GAAP. View More Info	01/23/2022
81	Accounting	IFRS - Part 2	1.0	Course OverviewThis course, the second part in a three-part series, provides an overview of the primary differences between key IFRS and U.S. GAAP accounting standards. This includes, but is not limited to, a discussion of topics such as revenue recognition, leases, employee benefits, share-based payments, and income taxes. View More Info	08/02/22
82	Accounting	IFRS - Part 3	1.0	Course OverviewThis final part in a three-part series focuses exclusively on IFRS 9 related to financial instruments. This includes a discussion of classification and measurement, impairment, hedging, as well as presentation and disclosure issues associated with financial instruments. View More Info	02/13/2022
83	Accounting	Income Tax Accounting	2.0	Course OverviewCorporations must file income tax returns following the guidelines developed by the IRS. Since GAAP and tax regulations differ in a number of ways, so frequently do pretax financial income and taxable income. In consequence, the amount that a company reports as tax expense will differ from the amount of taxes payable to the IRS. This course covers the basic guidelines that companies must follow in reporting income taxes and the disclosure requirement associated with deferred taxes, reviewing some of the concepts and items discussed in ASC 740, Income Taxes. View More Info	05/22/2022
84	Accounting	Integrated Reporting	1.0	Course Overview:This course will introduce the user to the different aspects of integrated reporting. This includes an overview of the differences of current business reporting and integrated reporting as well as a discussion of the impacts of different forms of capital. Finally, a discussion of both the guiding principles and content elements of the IIRC framework is also presented.	06/30/2021
85	Accounting	Integrated Reporting - Part 2	1.0	Course OverviewThis course provides an overview of the integrated reporting model and further describes the recently issued report from the International Integrated Reporting Council. In addition, the course also describes the sustainability report issued by the International Federation of Accountants as well as issues that can enable an organization to integrate sustainability issues into its business model. Finally, the course concludes with a discussion of how the accounting profession can add value to sustainability-oriented activities.	06/30/2021
86	Accounting	Internal Controls in Accounts Payable: Part I	4.0	Course OverviewStrong internal controls are key to any effective accounts payable function. Without such controls, fraud is easier to commit, duplicate payments increase and the function is not cost-effective. This course, Part I of a two-part series, presents information the professional can use to identify control problems and implement strong controls. Industry expert Mary Schaeffer shows auditors, controllers, and managers where control issues are likely to occur, how to strengthen controls, and best practices for a control effective accounts payable function. Copyright © 2014 Mary S. Schaeffer. All rights reserved. No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	02/28/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
87	Accounting	Internal Controls in Accounts Payable: Part II	4.0	Course Overview:Strong internal controls are key to any effective accounts payable function. Without such controls, fraud is easier to commit, duplicate payments increase and the function is not cost-effective. This course, Part II of a two-part series, presents information the professional can use to identify control problems and implement strong controls. Industry expert Mary Schaeffer shows auditors, controllers, and managers where control issues are likely to occur, how to strengthen controls, and best practices for a control effective accounts payable function. Copyright © 2014 Mary S. Schaeffer. All rights reserved. No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	02/28/2022
88	Accounting	Interpreting Cash Flow Statements (Updated)	2.0	Course Overview:This course provides tools and techniques for interpreting the statement of cash flows. A variety of ratios and other analytical tools are used to explore the wealth of information available in this significant component of an entity's audited financial statements. The material covered in this course is applicable to independent auditors, internal auditors, entity management, investors, analysts, and lenders.	03/31/2023
89	Accounting	Interpreting the Balance Sheet (Updated)	2.0	Course Overview:This course provides tools and techniques for interpreting the balance sheet. A variety of ratios and other analytical tools are presented to explore the wealth of information available in this significant component of an entity's audited financial statements. The material covered in this course is applicable to independent auditors, internal auditors, entity management, investors, analysts, and lenders.	12/31/2022
90	Accounting	Joint Ventures and Other Collaborative Arrangements	1.0	Course Overview:In this program, you will learn about three types of investor/investee relationships: joint ventures, collaborative arrangements, and R&D arrangements. The key accounting issues, disclosure requirements, and business reasons for forming each type of arrangement will be explored.	03/31/2023
91	Accounting	Lease Accounting and Disclosures Based on ASU 2016-02 - Leases (Topic) 842	2.0	In February 2016, FASB issued ASU 2016-02, Leases (Topic) 842. This ASU follows almost ten years of discussion and outreach by the FASB to arrive at a more transparent lease standard that would primarily reflect on the statement of financial position the long-term asset and liability commitments made by a lessee. Topic 842 replaces the legacy lease topic in the FASB Codification, Topic 840,Leases. Topic 842 profoundly changes the way lessees account and disclose their leasing activity	11/30/2022
92	Accounting	Managing the AP Function	1.0	Course OverviewThis course provides an overview of managing the AP function. This includes a discussion of managing the process, the individual tasks, the staffs, as well as dealing effectively with management. This course also discusses management of vendor expectations and dealing with AP's internal customers. Finally, this course provides insights into the AP department of tomorrow with a focus on the technology and data that will be present in the future. View More Info	03/31/2022
93	Accounting	Master Vendor File (and Other Vendor Issues) in Accounts Payable	4.0	Course OverviewVendor issues in an effective accounts payable function are often ignored. This is unfortunate because poor controls around the master vendor file, the way data is entered and the lack of rigid internal controls all play a key role in preventing fraud and duplicate payments. And, it's not as easy as you might think. There are numerous details, which if ignored, can cause problems whose impact is felt directly in the bottom line. Industry expert Mary Schaeffer delves into this material revealing where the problems are and what every organization should be doing to minimize, if not eliminate, the impact of these issues.© 2013 – Mary S. Schaeffer, Accounts Payable Now & Tomorrow, and CRYSTALLUS, Inc. ALL RIGHTS RESERVED No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	10/31/2022
94	Accounting	Master Vendor File Best Practices to Strengthen Controls and Prevent Fraud	1.0	Course OverviewThis course provides an overview of vendor master file best practices that help to strengthen controls and assist in preventing fraud. This includes a discussion of data included within the vendor master file, collecting TINs, and use of the IRS's TIN Matching Program. This course also addresses the new frauds as it relates to vendors as well as certain regulatory compliance issues. View More Info	03/31/2022
95	Accounting	New Revenue Recognition: ASU 2014-09: Topic 606	1.0	Course OverviewThis course provides an overview of the five key steps included within the new revenue recognition model. This includes a more thorough analysis of the key factors and issues that should be considered with respect to each of the five steps. This course is the first part in a three part series related to the new revenue recognition standard. View More Info	01/19/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
96	Accounting	Non-GAAP Financial Measures	1.0	Course OverviewThis course provides an overview of the types of financial and non-financial metrics reported by companies that are considered non-GAAP financial performance measurements. This includes a discussion of the SEC's Regulations G, S-K, and S-B concerning non-GAAP financial performance measures as well as key performance indicators (KPIs) used by managements to improve operating performance. This course also provides examples of non-GAAP financial measures of U.S. public companies. View More Info	04/30/2023
97	Accounting	Non-Traditional Financial Statement Analysis	2.0	Course Overview:Non-Traditional Financial Statement Analysis is designed to provide a comprehensive review of financial statement analysis techniques that have become more common in recent years. The program's coverage includes cash flow based analysis, cash flow based ratios, cash gap analysis, non-GAAP performance measures, and fair value issues using cash flow analysis techniques.	04/30/2023
98	Accounting	Often-Overlooked Internal Control Breakdowns in Accounts Payable and How to Fix Them	1.0	Course OverviewIn this course, noted Accounts Payable specialist Mary S. Schaeffer looks at the often-overlooked areas where internal controls fall apart in accounts payable. She identifies nine often-overlooked areas, and delineates the controls that should be put in place to plug the weaknesses created by accounts payable process breakdowns. She also pinpoints the best practices every organization should use in its accounts payable function to ensure tight and effective internal controls.	02/28/2022
99	Accounting	Often-Overlooked Internal Control Breakdowns in Accts Payable	1.0	Course Overview: Strong internal controls are a good part of the fraud prevention framework any organization creates for the purposes of thwarting crooks. However, there are many places these controls fall down, and often they are in places where you least expect them. This is especially important when it comes to the accounts payable function. For control breakdowns in this area allow crooks easy access to the organization's financial assets. This course takes a look at control breakdowns that are sometimes unintentionally ignored to the peril of the organization not addressing them. The issues evaluated in this course are critical to those who want to run an efficient, fraud-resistant accounts payable function. © 2015 – Mary S. Schaeffer, Accounts Payable Now & Tomorrow, and CRYSTALLUS, Inc. ALL RIGHTS RESERVED No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	09/30/2021
100	Accounting	Overview of the SEC and Laws that Govern the Securities Industry	1.0	Course Overview:This course addresses the organization of the SEC as well as introducing the laws that regulate the securities industry. The divisions of the SEC include Corporate Finance, Trading and Markets, Investment Management, Enforcement, and Economic and Risk Analysis. The primary laws that govern the securities industry include Securities Acts of 1933 and 1934, Trust Indenture Act of 1939, Investment Advisors Act of 1940, Investment Company Act of 1940, Sarbanes-Oxley Act of 2002, Dodd-Frank Act of 2010, and Jumpstart Our Business Startups Act of 2012. View More Info	09/30/2021
101	Accounting	Principles of Financial Statement Presentation - ASC 200	3.0	Course OverviewThis course provides an overview of the key presentation requirements with respect to an entity's financial statements. This includes a discussion of key principles related to an entity's overall presentation as well as specific topics with respect to its balance sheet, income statement, comprehensive income, statement of cash flows, as well as notes to the financial statements. The course also addresses the considerations around changes in accounting principles. The information related to this course is primarily sourced from the Financial Standards Accounting Board's (FASB) Accounting Standards Codification (ASC).	09/30/2021
102	Accounting	Related Party Transactions - A Recurring Issue	1.0	Course OverviewThis course provides an overview of the accounting and reporting considerations with respect to related party transactions. This includes a discussion of the importance of appropriately identifying and disclosing these transactions within an entity's financial statements. This course also presents the various accounting and auditing standards that guide the procedures and considerations of related party relationships.	09/30/2021
103	Accounting	Required Disclosures and Transition Planning	1.0	Course OverviewThis course provides an overview of the required disclosures with respect to the new revenue recognition standard. Additionally, this course also provides key information on transition planning as well as the broader impacts of the new standard. This course is the third and final part in a three part series related to the new revenue recognition standard. View More Info	01/19/2022
104	Accounting	Revenue from Contracts with Customers - ASU 2014-09, as Amended (Topic 606)	1.0	Course OverviewIn this course, you will learn about the revenue guidance issued by the Financial Accounting Standards Board (FASB) - ASU 2014-09 (Topic 606). This guidance impacts nearly every financial statement reporting entity and provides recognition, measurement, presentation and disclosure guidance substantially different from legacy revenue recognition topics. View More Info	05/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
105	Accounting	Revenue Recognition - Part 1	1.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts and timing of revenue but potentially affects organizations' financial statements, business processes and internal control over financial reporting. The standard also affects other related accounting topics such as contract modification, rights of return, licensing, principal-versus-agent considerations, and income tax. Moreover, the standard creates new and expanded disclosure requirements. In light of the new revenue standard, organizations need to reassess their current revenue accounting processes and systems and implement changes required to maintain compliance with the new guidance. This revenue recognition series (Parts 1, 2, and 3) reorganizes the guidance contained in ASC 606, to follow the five-step revenue recognition model along with other guidance impacted by this standard. The series also provides examples to illustrate the application. These revenue courses are designed to help you navigate the complexities of this standard, identify the implications of it, and prepare for implementation. These courses provide a working knowledge of the fundamentals of the revenue standard that can be applied, regardless of the company size, in the real world.	11/30/2022
106	Accounting	Revenue Recognition - Part 2	2.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts and timing of revenue but potentially affects organizations' financial statements, business processes and internal control over financial reporting. The standard also affects other related accounting topics such as contract modification, rights of return, licensing, principal-versus-agent considerations, and income tax. Moreover, the standard creates new and expanded disclosure requirements. In light of the new revenue standard, organizations need to reassess their current revenue accounting processes and systems and implement changes required to maintain compliance with the new guidance. This revenue recognition series (Parts 1, 2, and 3) reorganizes the guidance contained in ASC 606, to follow the five-step revenue recognition model along with other guidance impacted by this standard. The series also provides examples to illustrate the application. These revenue courses are designed to help you navigate the complexities of this standard, identify the implications of it, and prepare for implementation. These courses provide a working knowledge of the fundamentals of revenue standard that can be applied, regardless of the company size, in the real world.	11/30/2022
107	Accounting	Revenue Recognition - Part 3: Other Revenue Topics	1.0	In 2014, after years of deliberations, the Financial Accounting Standards Board (the FASB) and the International Accounting Standards Board (the IASB) jointly issued the Accounting Standard Update (ASU) No. 2014-09 (codified primarily in ASC 606) and IFRS 15, respectively. ASC 606, the new revenue standard, replaces virtually all (including industry-specific) U.S. GAAP revenue guidance with a single model. The standard does not just change the amounts and timing of revenue but potentially affects organizations' financial statements, business processes and internal control over financial reporting. The standard also affects other related accounting topics such as contract modification, rights of return, licensing, principal-versus-agent considerations, and income tax. Moreover, the standard creates new and expanded disclosure requirements. In light of the new revenue standard, organizations need to reassess their current revenue accounting processes and systems and implement changes required to maintain compliance with the new guidance. This revenue recognition series (Parts 1, 2, and 3) reorganizes the guidance contained in ASC 606, to follow the five-step revenue recognition model along with other guidance impacted by this standard. The series also provides examples to illustrate the application. These revenue courses are designed to help you navigate the complexities of this standard, identify the implications of it, and prepare for implementation. These courses provide a working knowledge of the fundamentals of the revenue standard that can be applied, regardless of the company size, in the real world.	11/30/2022
108	Accounting	Securities Act of 1933 and the Securities Exchange Act of 1934	2.0	Course Overview This course addresses the Securities Acts of 1933 and 1934. The primary purpose of this course is to provide an overview of the two acts sufficient to understand the requirements of each act focusing on registration and disclosure. Part 3 of this SEC series will address the Securities Acts of 1933 and 1934's financial statement requirements for a registrant as well as the SEC's Staff Accounting Bulletins (SABs). View More Info	09/30/2021



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109	Accounting	Securities and Exchange Commission: Regulations S-K and S-X	2.0	Course Overview Regulations S-K and S-X provide registrants with the rules applicable to SEC filings from initial registration statements (Form S-1) to recurring required filings with the SEC such as Form 10-K and Form 10-Q. Specifically, Regulation S-K describes the information required in the non-financial statement portions of filings whereas Regulation S-X describes the form and content for financial statements and related note disclosures in filings. View More Info	09/30/2021
110	Accounting	Securities and Exchange Commission: Reporting Requirements	2.0	Course Overview This course provides an overview of SEC reporting requirements. This includes information relating to Form S-1 and Form S-3 which relate to a company's initial registration statement under the Securities Act of 1933. This course also addresses periodic reporting requirements as required by the Securities Exchange Act of 1934, the SEC's Financial Reporting Manual, and selected topics relating to SEC Staff Accounting Bulletins. View More Info	09/30/2021
111	Accounting	Share-Based Compensation	1.0	Course Overview This course provides an overview of the accounting guidance prescribed by ASC 718 related to share-based compensation. This includes a discussion of recently issued ASUs, characteristics of awards classified as equity vs. liabilities, and issues frequently encountered by private companies. Additionally, this course also includes a discussion of disclosure requirements, SEC comments letter trends, as well as differences in U.S. GAAP vs. IFRS requirements. View More Info	03/31/2023
112	Accounting	Sustainability Reporting: What It Is, Why It Matters	1.0	Course Overview One can argue that US GAAP and the regulatory system reporting have created the most transparent and trustworthy financial reporting system the world has ever known. Yet, today, many find themselves asking: Is it enough? Here, Richard Kravitz, Editor-in-Chief of the CPA Journal, and Michael Kraten, Associate Professor at Providence College, discuss sustainability reporting. They explain what it is and why accountants should be aware of it. Behind this movement is the belief that a more socially responsible company, one that practices an ethic of sustainability, will create higher value, deliver better performance and achieve long-term stability. View More Info	03/31/2023
113	Accounting	The Developing Expense Receipt Issues	1.0	Course Overview: Technology is making a huge impact on every facet of the business world. The expense reporting function is no exception. It is making it easier for employees to play games but at the same time it provides companies the tools they need to identify that game playing without spending a fortune. This course takes a deep dive into the developing expense reporting issues and reveals the way savvy companies can effectively deal with them. The issues evaluated in this course are critical to those who want to run a cost-effective, efficient, fraud-resistant expense reimbursement function. © 2015 – Mary S. Schaeffer, Accounts Payable Now & Tomorrow, and CRYSTALLUS, Inc. ALL RIGHTS RESERVED No portion of this material may be reprinted, reproduced, transmitted, stored in a retrieval system, or otherwise utilized, in any form or by any means, electronic or mechanical, including photocopying or recording, now existing or hereinafter invented, nor may any part of this course be used for teaching without written permission from Mary S. Schaeffer.	03/31/2023
114	Accounting	The Madoff Fraud: An Inside Look	1.0	Course Overview The name Bernie Madoff is infamous for its association with a Ponzi scheme that went undetected for nearly twenty years and ruined innumerable lives. In this segment, H. David Kotz, who served as Inspector General for the SEC at the time the Madoff scheme was uncovered, discusses what he learned from this high profile fraud and outlines the steps that should be taken to respond to suspected corporate fraud, including the proper conduct of internal interviews to determine the facts. View More Info	12/31/2022
115	Accounting	The Revised COSO Framework - Objectives, Components, Relevant Principles, and Points of Focus	1.0	Course Overview: In this program, you will learn about the revised COSO Framework as issued in 2013 by focusing on the Framework's objectives, components, relevant principles and points of focus. The five components of internal control are linked to the 17 relevant principles and the 77 points of focus in order to explain and illustrate how the relevant principles and points of focus demonstrate an effective system of internal control. This program is Part 2 of a four-part series addressing the revised COSO Framework.	04/30/2023
116	Accounting	Topic 842, Leases, An Overview Of Lessee Accounting	2.0	This course provides an overview of Topic 842, Leases. This includes considerations for identifying whether a contract contains a lease, the transactions in the scope of Topic 842, as well as lessee classification and measurement principles. Additionally, the course provides an overview of the presentation and disclosure requirements for lessee transactions.	02/28/2023
117	Accounting	Traditional Financial Statement Analysis	2.0	Course Overview: Traditional Financial Statement Analysis is designed to provide a comprehensive review of financial statement analysis techniques that have been used for many years. The program's coverage includes horizontal and vertical analysis, accrual based ratio analysis, use of the Altman Z-Score with an emphasis on developing expectations.	04/30/2023



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118	Accounting	Understanding Internal Control	2.0	Course OverviewThis course is designed to provide the user with a comprehensive review of key internal control concepts, principles, and issues. In addition, the course also examines COSO's 2013 Internal Control-Integrated Framework and applies it to a series of real world internal control failures.	02/28/2023
119	Accounting	What Every Accounting Professional Needs to Know About AI and RPA	2.0	Course OverviewThis course provides an overview of artificial intelligence (AI) and robotic process automation (RPA). This includes a discussion of the business landscape, how the accounts payable process is a good candidate for RPA, as well as the overall impact on accounting. This course also addresses how technology can help with compliance requirements, the skillset likely to be in demand in the future, as well as examples of how AI and RPA have already been implemented in certain areas. View More Info	04/30/2022
120	Auditing	Audit Evidence: Requirements, Types, and Limitations	2.0	Course OverviewThis course provides an overview of audit evidence including the requirements, types, and limitations. This includes a discussion of the procedures for collecting audit evidence as well as the top audit evidence issues that often result in problem audits. View More Info	05/31/2023
121	Auditing	Auditing Revenues: Schemes, Scams and PCAOB Complaints	2.0	Course OverviewThis course is designed to provide the user with an overview of the challenges that auditors face when auditing revenue as well as an overview of the key audit issues relevant to revenue accounts. In addition, this course examines accounting and financial reporting scams related to inappropriate revenue recognition. The course also addresses key issues included within the PCAOB's Staff Audit Practice related to auditing revenue.	09/30/2021
122	Auditing	Auditors and Financial Statement Fraud: Lessons Learned from Real-World Cases	2.0	Course OverviewThis course provides an overview of an auditors' obligation to consider the impact that fraud may have on a client's financial statements. This includes an overview of fraud-related concepts and their relevance to auditors as well as their fraud-related responsibilities. This course also includes information on several recent high-profile cases involving financial statement fraud and the fraud risk factors relevant to those cases. View More Info	05/31/2023
123	Auditing	Best Practices for Internal Auditors/Part I: Overview	1.0	Course OverviewThis course provides an overview of the emerging roles of internal auditors, the related key challenges they face, along with some of the top concerns from various stakeholders. In addition, this course also presents an overview of key internal audit objectives, the requisite value-added skill sets internal auditor should seek to obtain, along with specific keys to success. Finally, the course concludes with a discussion of effective interviewing techniques.	12/31/2022
124	Auditing	Best Practices for Internal Auditors/Part II: IC and SOX Testing	2.0	Course OverviewThis course provides an overview of the regulatory environment that drives the testing of internal control over financial reporting to help internal auditors understand the intricacies of internal controls testing. The course also includes a discussion of the various elements in an effective internal controls testing program, the components of internal control, as well as the phases involved in a typical risk-based control testing program. The course concludes with overview actions that entities can take to strengthen internal controls.	12/31/2022
125	Auditing	Best Practices for Internal Auditors/Part III: Fraud Risk Management	2.0	Course OverviewThis course provides an overview of the best practices for internal auditors with respect to fraud risk management, fraud prevention, and monitoring. This includes a discussion of the current regulatory landscape, an overview of anti-fraud controls, and identification of common fraud schemes. The course also includes an overview of the building blocks to an effective fraud risk management program, actions to deter, prevent, or detect fraud, and procedures that can be implemented to enhance FCPA compliance. Finally, this course presents the key steps in a typical fraud monitoring process.	01/31/2023
126	Auditing	Best Practices for Internal Auditors/Part IV: Key Accounting Processes	2.0	Course OverviewThis course provides an overview of the best practices for internal auditors with respect to analyzing and testing key accounting processes. Specifically, this course is intended to provide an overview of the integrated accounting environment and discuss the procedures an internal auditor should consider when analyzing and reviewing the billing, disbursement, payroll, and financial reporting process. In addition, this course will also provide relevant discussions of the methodology and road map to conduct a process review, describe what is included within a transaction walkthrough, and assist an internal auditor in identifying potential red flags within these key accounting processes.	01/31/2023
127	Auditing	Best Practices for Internal Auditors/Part V: Corporate Investigation	2.0	Course OverviewThis course provides an overview of the corporate investigation process, with a focus on procedures internal auditors should consider in conducting fraud investigation. In addition, this course provides a discussion of drivers of corporate investigations, factors contributing to fraudulent behavior, as well as common fraud schemes and common red flags. Finally, the course also addresses manners in which fraudulent payments are disguised as well as notable initiatives and procedures designed to deter fraud.	01/31/2023



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128	Auditing	Cognitive Biases and Problem Solving (Decision Heuristics): Shortcuts Causing Poor Audit Decisions	1.0	Course OverviewThis course provides an introduction to cognitive biases and decision heuristics and the impact they have on decision makers' judgments. This includes cognitive biases that are particularly relevant to the wide range of decision contexts in independent auditing. This course also describes several methods that have been used to mitigate the impact of cognitive biases on decision makers' judgments. View More Info	05/31/2023
129	Auditing	Compliance Auditing - Audit Planning (Part 2)	2.0	This course provides an overview of auditing planning as it relates to compliance auditing. This course is part two of a five-part series. This course provides an overview of GAGAS requirements, determining major programs, and as well as the risk-based approach. This course also provides information relating to determining materiality, compliance requirements, and assessing the risk of noncompliance.	05/31/2023
130	Auditing	Compliance Auditing - Internal Control (Part 3)	1.0	This course provides an introduction to compliance auditing with a specific focus on internal control. This course is part three of a five-part series. This course provides an overview of the five elements of internal control and the COSO Integrated Framework, understanding internal controls, and objectives of internal control. This course also provides information relating to the approach for testing internal controls over compliance, sampling, and documentation.	08/06/23
131	Auditing	Compliance Auditing - Introduction to Compliance Auditing (Part 1)	2.0	This course provides an introduction to compliance auditing and is one of a five-part series. This course provides an overview of OMB's Uniform Guidance and information on single-audits from start to finish. This course also provides information relating to determining the type of audit necessary along with independence, CPE, and documentation requirements.	05/31/2023
132	Auditing	Compliance Auditing - Tests Of Compliance Requirements (Part 4)	1.0	This course provides an introduction to compliance auditing with a specific focus on tests of compliance requirements. This course is part four of a five-part series. This course provides an overview of the auditor's responsibilities related to compliance testing, choosing a compliance sample, and determining an appropriate sample size. This course also provides information relating to testing compliance for indirect costs, summarizing the results of audit procedures, and the required documentation elements.	06/30/2023
133	Auditing	Considering the Potential Impact of Fraud: Auditors' Responsibilities	2.0	Course OverviewThis course is designed to provide an overview of an auditors' responsibility to consider the impact that fraud may have on client's financial statements. Additionally, this course provides an overview of fundamental fraud-related concepts and definitions as well as fraud-related procedures an auditor is required to complete. Finally, the course presents several recent cases involving financial reporting fraud.	03/31/2022
134	Auditing	Ethics and the Independent Auditor: Principles, Threats, and Consequences	1.0	Course OverviewThis course provides an overview of ethics and independence. This includes a discussion of the AICPA Code of Professional Conduct as well as the key ethical principles that members are required to follow. This course also includes examples of real-world ethical challenges that are faced by auditors. View More Info	05/31/2023
135	Auditing	Financial Statement Frauds (Updated)	1.0	In this course, the fraud triangle will serve as the backdrop for examining financial statement fraud. The three elements of the fraud triangle – pressure, opportunity, and rationalization – will be analyzed in the context of misrepresentation of financial statements. Cookie jar reserves, a creative accounting scheme used to manipulate reported earnings, will be discussed in depth. Sixteen specific financial statement fraud cases have been selected as representative of the major frauds that take place in organizations. Summaries of each case, along with the causes and motivations behind them, are discussed.	10/31/2022
136	Auditing	FMN - 2019/December, Seg.2 - Crushing Payment Fraud Risk	2.0	Course OverviewPayment fraud represents any type of false or illegal transaction by a cybercriminal. Not only do organizations need to worry about protecting their assets, but if the story gets in the media, it can really hurt an organization's reputation. According to a recent Kroll study 84% of financial professionals surveyed reported at least one incident of payment fraud. Nasser Chanda, Chief Executive Officer of Paymerang, provides insights into the different types of payment frauds and what you can do to protect your company from becoming a victim. View More Info	07/14/2021
137	Auditing	FMN - 2020/December, Seg 1 - Next Generation Internal Auditing - Are You Ready?	2.0	Internal audit departments play a critical role within an organization. Internal auditors are responsible for assessing and monitoring the risks and controls of the enterprise, and ensuring it is in compliance with laws and regulations, as well as internal policies and procedures. A next generation internal audit is on the horizon, promoting innovation and transformation. Internal auditing is certainly starting to move in the right direction of transformation and innovation. David Lehmann, managing director at Protiviti, provides an in-depth discussion of the Next Generation of Internal Auditing.	07/14/2022



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138	Auditing	FMN - 2020/February, Seg.1 - The PCAOB: Two Years In	2.0	Course OverviewSince 2018 and the appointment of Board members, the Public Company Accounting Oversight Board (PCAOB) has engaged in extensive efforts to reevaluate the organization and study the auditing profession, particularly considering today's environment. In this panel discussion videotaped at the recent FEI CFRI Conference, Board members Duane DesParte and Jim Kaiser explain how the Board is making progress against its five-year strategic plan, and the key takeaways from their consistent outreach to various stakeholder groups. View More Info	09/14/2021
139	Auditing	FMN - 2020/July, Seg.1 - Enhancing Trust in Global Audit and Assurance Engagements	2.0	Course OverviewThe International Auditing and Assurance Standards Board (IAASB) is an independent standard-setting body that was founded in March 1978. IAASB's mission is to,"serve the public interest by setting high-quality international standards for auditing, quality control, review, other assurance, and related services, and by facilitating the convergence of international and national standards.""Tom Seidenstein, chairman of the IAASB, discusses his role and his priorities during his tenure. View More Info	02/14/2022
140	Auditing	FMN - 2020/March, Seg.1 - Applying Auditing Standards in a Scalable Manner	2.0	Course OverviewIn today's environment there are several influences that have a significant impact on the way auditors operate. Entities are setup in much more complex structures, technology rapidly advances in a way that's affecting the way transactions are recorded and how information is kept, and there is an increase in the gap between auditors and stakeholders as to what's required to be done and what's expected to be done. Our crew was present at the 14th Annual Audit Conference organized by NASBA, the National Association of State Boards of Accountancy, on Ensuring Integrity, and recorded a panel discussion addressing ways to apply auditing standards in a scalable manner. View More Info	10/14/2021
141	Auditing	FMN - 2020/November, Seg. 2 - Ineffective Internal Controls and Misconceptions	2.0	A successful internal controls program leverages business partnerships and includes good communication. Many companies embed standards of internal controls into the business process and prioritize the risks that need to be addressed. Establishing an effective program ensures that a remediation process is in place and controls, policies and procedures are updated accordingly. Internal controls are an integral part of any organization, regardless of size, industry or geographical location.Christine Doxey, author and Internal Controls & Risk Management Consultant at Doxey, Inc., discusses how internal controls might help or hinder a company's success.	06/14/2022
142	Auditing	FMN - 2020/September, Seg. 1 - COVID-19 and Fraud Schemes: Do You Know Where Your Money Is?	2.0	COVID-19 not only finds its place in every conversation, regardless of the topic, but it also takes a leading role. It has affected our lives in more ways than we've ever imagined, and it is not over yet. We see its impact on our individual lives, our business and our wallets. Congress passed the CARES Act in an effort to provide financial assistance for both individuals and businesses, but whenever there is government relief, along comes fraud!Brian Sanvidge, CIG, CFE, Principal and Leader of Anchin's Regulatory Compliance and Investigations Group, starts our segment by discussing the current environment and how it makes businesses more susceptible to fraud.	04/14/2022
143	Auditing	FMN - 2020/September, Seg. 4 - Earnings Management: Cause and Effect	2.0	Earnings management is a method of manipulating financial records in order to present a positive outcome of a company's financial position and performance. It imposes a significant risk that investors, the Securities and Exchange Commission (SEC), and accounting standard setters have been aware of and are trying to find ways to minimize. In September, 2019, the SEC charged Marvell Technology Group, Ltd with misleading disclosure violations to investors when it engaged in an undisclosed revenue management scheme in order to meet publicly issued revenue guidance. Charles Hecht, partner at Balestriere Fariello, starts our segment by giving us his thoughts on SEC crackdowns on earnings management.	04/14/2022
144	Auditing	FMN - 2021/April, Seg 4 - Internal Audit and The Use of Audit Data Analytics	2.0	The use of business analytics, and audit analytics in particular, can be beneficial across several industries, including internal audit. The difference between business data analytics and audit data analytics is that audit data analytics tend to focus on risks and controls of the organization or their underlying business, whereas business data analytics tend to be focused on wider areas. Audit departments, both external and internal, can really leverage these new techniques and look across the organization's data, identify those existing risks, or even predict new and emerging risks, and then help their organization to decisively mitigate those risks.Anya Drake, director at Protiviti, discusses the various skills, technologies and methodologies she sees across industries and their internal audit departments.	11/14/2022
145	Auditing	Fraud Risk in a Financial Statement Audit (Updated)	1.0	This course introduces the user to the concept of fraud as it applies to financial reporting. The course will discuss the common characteristics which could cause fraud to exist within a company, the indicators of fraud and the auditors' responsibility with respect to fraud risk within the organization.	10/31/2022



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146	Auditing	Fundamentals of Fraud Detection and Prevention v.3	3.0	Course Overview:This course presents the methodology for conducting an investigation of occupational fraud. Applicable standards and legal issues are addressed, along with the typical types of fraud encountered in the workplace. Strategies for detection and prevention of fraud are also described. The material covered in this course is applicable to external auditors, fraud examiners, and internal auditors.	01/31/2023
147	Auditing	Internal Control and Fraud Detection (Updated - 3)	8.0	The introduction of Sarbanes-Oxley (SOX) Act law fueled rapid growth in the organizational importance of internal control systems. Appropriate interpretation and implementation of the internal control framework is vital for every organization. This course incorporates and reflects up-to-date guidance from the PCAOB, the AICPA, the ACFE, and the principles of 2013 COSO Framework. The course not only addresses the theoretical concept of the internal control systems but also provides readers with the practical guidance they need to assume a role in the design, implementation, maintenance and evaluation of a comprehensive framework of internal controls for their organizations.Specifically, the course presents the principles of internal control to help readers understand the nature and context of control, such as limitations of internal controls, the most recognized controls frameworks (e.g. COSO Framework, Green Book), and some common and important control procedures. It also includes steps on how to identify risks and controls, advice on how to assess the adequacy of controls, a discussion of how to reach a fair assessment, and documentation requirements for evidences of effective controls. In addition, the course discusses requirements related to performing an integrated audit: SAS 130 and AS No. 2201. Although these auditing rules are mandatory for external auditors and not for management, management should give consideration to following the approach described in these requirements.No discussion of internal controls would be complete without an examination of fraud prevention and detection. All organizations are subject to fraud risks. Fraud is now so common that its occurrence is no longer remarkable, only its scale. The course offers the essential tools for designing and implementing programs and controls to prevent and detect fraud. It focuses on the causes of fraud, fraud risk factors, some of the more common types of fraud, fraud symptoms, and fraud preventive and detective techniques, along with some recent cases in corporate fraud. It explains the differences between forensic accounting and auditing. It also includes theACFE Fraud Prevention Checkup to help organizations identify major gaps and fix them before it is too late.This course includes an illustration of potential internal controls weaknesses involving accounting and financial reporting cycles, along with examples of compensating controls. It provides sample audit programs of key processes. It also incorporates appendixes including: an example of management internal control report, a SOX Section 404 management compliance checklist, financial reporting controls and information systems checklist for each key cycle (e.g. revenue, inventory, financing), and a computer applications checklist.	10/31/2022
148	Auditing	Introduction to Fraud Theory (Updated)	1.0	The following course will introduce the user to fraud theory as applied to financial reporting. The course will seek to define fraud and provide examples of how fraud can occur by or against a company. Finally, the course will introduce the user to key causes of fraud and the characteristics of those causes.	10/31/2022
149	Auditing	Learning from the Mistakes of Others: Common Auditor Oversights, Errors, and Misjudgments	2.0	Course OverviewThis course provides an overview of common auditor oversights, errors, and misjudgments. This includes a discussion of the hierarchy of audit mistakes, consequences of audit deficiencies, as well as common mistakes that occur during each of the respective phases of an audit. Finally, this course also provides ways in which an auditor can avoid audit deficiencies. View More Info	05/31/2023
150	Auditing	Misappropriation of Assets (Updated)	1.0	In this course, you will learn techniques to identify, detect and prevent asset misappropriation. Asset misappropriation schemes, while not the largest from a dollar standpoint, are the most common type of occupational fraud. The fraud triangle will be discussed in the context of these schemes. The absence of strong internal controls often provides the opportunity element of the fraud triangle. Pressure and rationalization, the other elements of the fraud triangle, are unique to the individual. Strengthening internal controls, particularly segregation of duties, helps to prevent future asset misappropriation in the organization.	10/31/2022
151	Auditing	Non-Statistical Sampling for Efficient Audits	1.0	Course OverviewMany auditors do little sampling in their audits because of the misconception that sampling must be statistical. This course illustrates the non-statistical sampling guidance in the current AICPA Audit Sampling Guide relating to non-statistical applications designed to improve audit engagement efficiency. View More Info	08/31/2021



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152	Auditing	PCAOB's Risk-Based Audit Approach	1.0	Course OverviewThis course describes the Public Company Accounting Oversight Board's (PCAOB) Risk Assessment Auditing Standards used in its risk-based audit approach. These standards are organized in the following audit sections:AS 1101 - Audit RiskAS 1105 - Audit EvidenceAS 2101 - Audit PlanningAS 2105 - Consideration of Materiality in Planning and Performing the AuditAS 2110 - Identifying and Assessing Risk of Material MisstatementAS 2301 - The Auditor's Responses to the Risks of Material MisstatementAS 2810 - Evaluating Audit Results View More Info	08/31/2021
153	Auditing	Real-World Inventory Frauds: Lessons for Auditors	2.0	Course OverviewThe purpose of this course is to review past inventory frauds to identify risk factors commonly associated with intentional inventory misstatements. This includes identifying basic auditing concepts, issues, and procedures related to the audit of inventory. This course also includes real-world cases in which companies released financial statements that contained material misstatements of inventory. View More Info	05/31/2023
154	Auditing	SSARS Update v.3	3.0	This course provides an overview of the performance requirements related to Statements for Accounting and Review Services (SSARS) issued by the AICPA's Accounting and Review Services Committee (ARSC). This includes a discussion of the various requirements for preparation, compilation, and review engagements found in AR-C Sections 60, 70, 80, 120, and 90. This course is updated with SSARS 21, 24, and 25.	05/31/2023
155	Auditing	Substantive Procedures in the Auditing Program	2.0	Course Overview:This course describes substantive procedures in a financial statement audit in detail. The strategy, techniques, timing, and extent of substantive procedures are explained, including how computerized assistance is used in an audit. An explanation of substantive tests of details of transactions, account balances, and estimates is presented. The use of analytical procedures as a substantive procedure is discussed. Development of the substantive procedures audit program is presented.	02/15/2022
156	Auditing	The Impact of Cognitive Technology: A Game Changer	1.0	Course OverviewAs the availability of data increases exponentially, a major factor in enterprise growth and progress has been the equally rapid growth of so-called cognitive technology, designed to aid organizations cull through reams of information to glean insights on almost anything. In our opening segment, KPMG's Marc Macaulay assesses how state-of-the-art cognitive technology has transformed - and is likely to continue changing - the financial reporting landscape, including its workforce. View More Info	03/31/2023
157	Behavioral Ethics	Bottom Line: Does Your Enterprise Have an Ethical Culture?	1.0	All groups (and just about every leader) want to be regarded as ethical. But having a strong integrity program will not, by itself, ensure ethical behavior in organizations.Dr. Patricia Harned, CEO of Ethics & Compliance Initiative (ECI), explains how it is possible, even in a geographically and ethnically diverse workplace, to establish and sustain an ethical organizational culture. She focuses on specific challenges to the accounting profession as well as those posed by the #MeToo movement.	05/31/2023
158	Behavioral Ethics	FMN - 2021/January, Seg 2 - Ethics and Corporate Misconduct - The Thin Red Line	2.0	Corporate misconduct and corruption have been going on for decades, causing significant damage that keeps growing. And who pays the price? Investors, consumers, employees, but also communities and even the corporations themselves. So why do companies misbehave? The culture within an organization, the corporate environment can be one of the reasons, but is it the company, the individuals that run it or the economic system itself that promotes unethical behavior? Marc Epstein, former professor at Harvard, Stanford and Rice Universities and Kirk Hanson, former professor at Santa Clara and Stanford Universities, are addressing the reasons why, in their view, companies, their executives and their employees misbehave.	08/14/2022
159	Business Law	FMN - 2019/December, Seg.4 - Safety and Health Issues in the Workplace Today	2.0	Course OverviewWorkplace violence is a frustrating problem facing corporations today and the cost to organizations is staggering. It can result from acts committed by a disgruntled employee or dissatisfied customer, or it can be a domestic incident that spills over into the workplace. Infectious disease is another significant issue that is a major challenge to companies. Employees can be exposed to communicable diseases at work, home, health clubs and while travelling. Brad Hammock, a shareholder with the law firm Littler Mendelson P.C., explains why it is important for companies to be aware of these risks, and what they can do to protect against them. View More Info	07/14/2021
160	Business Law	FMN - 2020/February, Seg.3 - Antitrust Considerations in Addressing Brand Dilution in the E-Commerce Age	2.0	Course OverviewThe world is experiencing a rapid and massive change in how goods are bought and sold. We used to buy things in retail stores where pricing was pretty straightforward. But now more and more people are buying online. Online shopping has changed pricing in dramatic ways with price comparison tools and pricing robots used to set prices. All of these changes are putting immense pressure on companies to try to find ways to preserve the value of their brands. Ben Diessel, a partner with Wiggin and Dana, explains how companies should respond to these mounting brand dilution pressures as well as the risks they face for violating antitrust laws. View More Info	09/14/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
161	Business Law	FMN - 2020/October, Seg. 4 - 'You Have Been Elected as a Board Member' - Now What?	2.0	There is something to be said about the State of Delaware, a small state that derives more than 25% of its general fund revenue from the incorporation of businesses. It is a leading domicile for U.S. and international business entities. The majority of Fortune 500 companies have chosen to incorporate in Delaware and a significant percentage of initial public offerings (IPOs) are done by companies incorporated in Delaware. But what makes Delaware so appealing? John Gorman, partner at Luse Gorman, focuses on Delaware law and Courts and expands on board member fiduciary responsibilities.	05/14/2022
162	Business Law	FMN - 2021/February, Seg 4 - Employment Law and COVID-19: The Aftermath	2.0	In September 2020, the DOL's Wage and Hour Division (WHD) announced revisions to regulations that implement the paid sick leave and expanded family and medical leave provisions of the Families First Coronavirus Response Act (FFCRA). The revisions reaffirmed and provided additional explanations on certain requirements, clarifications as to the required documentation from employees to support their need for FFCRA leave and changes to the definition of "healthcare provider." We are approaching a year since the pandemic started and the workplace has evolved in a new direction. Randi Kochman, member at Cole Schotz, P.C. discusses how businesses and employee lives were reshaped due to the pandemic.	09/14/2022
163	Business Law	FMN - 2021/January, Seg 1 - Human Capital, Management Oversight and Disclosure - Is Your Board Ready?	2.0	In August 2020, the Securities and Exchange Commission (SEC) issued its long-awaited amendments to Regulation S-K, the regulation which contains the detailed disclosure requirements, including a new requirement that public companies need to disclose information about "human capital resources." Boards often focus on key areas of a business and how to drive it forward, but have not been tasked with direct oversight of human capital management, as it has been historically viewed as management's responsibility. Gillian Emmett Moldowan, partner in the Compensation, Governance and ERISA group at Shearman & Sterling, discusses human capital management and how it fits into the broader framework of ESG.	08/14/2022
164	Business Law	FMN - 2021/July, Seg 3 - The SEC Is Watching and the New E on EESG - Part I	2.00	In April 2018, the board of directors of Andeavor LLC and Marathon Petroleum Corporation approved the merger between the two companies according to what was thought to be in the best interest of their respective equity holders. Andeavor was acquired by Marathon in October 2018 for over \$23 billion, making it the largest acquisition in San Antonio's history. The acquisition was completed in July 2019; however, Andeavor was on the Securities and Exchange Commission's radar. Charles Hecht, from Charles Hecht, P.C., discusses the case in further detail. Was this a case about weak internal accounting controls or insider trading? And what is the new "E" on EESG and the related required disclosures from the SEC?	02/14/2023
165	Business Law	FMN - 2021/July, Seg 4 - The SEC Is Watching and the New E on EESG - Part II	2.00	Charles Hecht, from Charles Hecht P.C., continues our segment. He gives his insights as to how the SEC reacts to misleading disclosures caused by the pandemic and discusses the case brought by the SEC against The Cheesecake Factory. Companies can get very creative when the SEC is on their tail and it seems they often blame it on internal controls. But the true causes of misinformation always come out, one way or another. And if the SEC sees that the public is misinformed on what the true impact of COVID-19 was on a business, it is not afraid to act on that. Good or bad, the public will know. Charlie also discusses what COVID-19 taught businesses. Are you going to be ready if another pandemic hits??	02/14/2023
166	Business Law	Leading the Long-Range Planning Process (August 23, 2021, 9:00 - 10:00 AM CST)	2.00	This course familiarizes the user with the long-range planning process within an organization. The course explains the importance of setting a goal and developing a plan that considers issues such as resource alignment, customer satisfaction, and sales activity. 	08/24/2021
167	Business Law	Safeguarding Your Assets: Can You Protect Opportunities?	1.0	Course OverviewAs part of their workload, your employees are exposed to a variety of business possibilities, from new products and marketing innovations to potential acquisitions. Sean Mack, a partner at Pashman Stein P.C., analyzes how you can utilize the corporate opportunity doctrine to prevent workers from pursuing these situations on their own.	02/01/22
168	Business Law	Understanding the COSO Framework for Internal Controls (COSO4) (September 8, 2021, 9:00 - 12:30 PM CST)	2.00	Internal controls over financial reporting are used to prevent, detect, and correct misstatement. They also help to reduce the chance that fraud will occur. The auditor is required to obtain an understanding of an entity's controls as part of the risk assessment process. This workshop will provide participants with an opportunity to explore the design of controls over the significant systems typically found in a small- to mid-size client through the use and understanding of the COSO framework. Designed For...Audit practitioners working on audits of non-public companiesAccountants in industry who want to improve their entity's internal controls	09/09/2021



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169	Business Management and Organization	Big Data: Good for the Customer - Not Just the Business	1.0	Course OverviewBig Data has become one of the hottest computing issues. Organizations are now making significant financial and strategic investments in this new technology. In this segment, Inhi Cho Suh, Vice President, Big Data Integration and Governance for the IBM Software Group, discusses current trends in this field, shows where and how organizations can use Big Data to create value, and reviews the data analysis tools that are now available to accountants and financial managers. View More Info	03/31/2023
170	Business Management and Organization	Disaster Plan Development	1.0	Course Overview:Ensuring the continuation of critical business operations in the event of an unforeseeable disaster is a chief responsibility of an organization's management team, including its chief financial officer. Many companies believe that because they are small that they are at less risk and are unable to afford the protection that larger companies can afford; however, it is the smaller companies that are at the greatest risk because they are more likely to have all their eggs in one basket. This course will introduce you to the process of developing, communicating and testing a disaster recovery plan to avoid this potential pitfall and ensure the continuation of critical business operations in the case of an unforeseeable event.	01/28/2022
171	Business Management and Organization	FMN - 2020/April, Seg.3 - Rising Healthcare Costs: Cause and Effect	2.0	In recent years, healthcare costs have been increasing exponentially for employers, and the burden on the workforce has reached a point where health benefits are losing ground in the hiring and retention process. Even though the affordability of healthcare may have a direct correlation with one's salary, annual salary increases, if any, are not nearly enough to absorb the even faster growing healthcare costs. In addition to the rising costs, annual deductibles are often north of \$1,500, and as a result, lower income workers and families opt out of insurance coverage. Matt Wolf, Director, Health Care Senior Analyst with RSM US LLP discusses some of the key factors driving those increases.View More Info	11/14/2021
172	Business Management and Organization	FMN - 2020/February, Seg.4 - Improving Effectiveness by Developing Your Interpersonal Skills	2.0	Course OverviewInterpersonal skills are traits we learn throughout our lives. Most managers rate having good interpersonal skills at or near the top of the skills they value in employees. Having strong interpersonal skills is critical in order to work effectively in today's business environment. David Gilman, an Executive Consultant with Kaplan Professional with over 30 years experience working with companies to help develop their employees' interpersonal skills, explains the relationship between interpersonal skills and behavior and results. He also describes the benefits to recognizing behavior style and provides a list of actions to follow in order to have success in relationships. View More Info	09/14/2021
173	Business Management and Organization	FMN - 2020/May, Seg.1 - COVID-19: Worry About the Things You Can Control	2.0	Course OverviewOn March 11, 2020 the World Health Organization (WHO) declared COVID-19 a pandemic. Currently, there are close to two million cases of the coronavirus illness in over 210 countries and territories around the world. The overall impact of the virus has already destroyed small businesses, particularly in entertainment, food and beverage, hospitality; almost every industry has suffered. The morning of September 11, 2001 changed the world, and we thought this was the worst we've seen. One night in March, we all went to sleep and woke up in a different type of world. Kimberly Dula, CPA and Managing Partner of the Philadelphia office of Friedman LLP, discusses the overall impact of the pandemic on business. View More Info	12/14/2021
174	Business Management and Organization	FMN - 2021/May, Seg 3 - BIEE and Cyber Liability Insurance - What You Need to Know - Part I	2.0	results and even to this day, even more businesses are trying to decide if they can remain in business. Many filed business interruption claims with their insurance companies only to find out their losses were not covered and their claims were denied.Kristen Walker, vice president and Chris Wilkerson, president of Financial Risk Solutions at Greyling Insurance Brokerage & Risk Consulting, discuss insurance coverage for business interruption, exposure calculation, limits and claim filing.	12/14/2022
175	Business Management and Organization	FMN - 2021/May, Seg 4 - BIEE and Cyber Liability Insurance - What You Need to Know - Part II	2.0	In every insurance policy, there are various provisions that restrict coverage and it is critical, especially in this environment, for enterprises to read their policies carefully and understand their rights, responsibilities and what is and is not covered. Extra Expense Coverage may be included in a Business Interruption Policy to cover additional costs in excess of normal operating expenses. Business interruption may also be triggered in a Cyber Security Insurance policy. Kristen Walker, vice president and Chris Wilkerson, president of Financial Risk Solutions at Greyling Insurance Brokerage & Risk Consulting, continue our segment on business interruption insurance and give us more information on extra expense coverage and cyber liability insurance.	12/14/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
176	Business Management and Organization	Strategic Management: Concepts and Tools: Part 1 (Updated)	5.0	Course Overview:The course series Strategic Management: Concepts and Tools introduces, explains, and analyzes the activities needed to develop, select, implement, and evaluate a firm's competitive strategy. This program focuses on both the content of a firm's strategy and the process by which this strategy is developed and executed. Part 1 of this series, along with Part 2, is designed to illustrate development, formulation, implementation, and evaluation of business strategy. Emphasis is placed on the need for awareness of, and accommodation to, changes in an organization's internal and external environments. Generic types of business strategies and techniques for analyzing strategies are also covered. Please note that this course is a prerequisite for Part 2. View More Info	02/06/22
177	Business Management and Organization	Strategic Management: Concepts and Tools: Part 2 (Updated)	5.0	Course Overview:The course series Strategic Management: Concepts and Tools introduces, explains, and analyzes the activities needed to develop, select, implement, and evaluate a firm's competitive strategy. This program focuses on both the content of a firm's strategy and the process by which this strategy is developed and executed. Part 2 of this series, along with Part 1, is designed to illustrate development, formulation, implementation, and evaluation of business strategy. Emphasis is placed on the need for awareness of, and accommodation to, changes in an organization's internal and external environments. Generic types of business strategies and techniques for analyzing strategies are also covered. Please note that Part 1 of the series is a prerequisite for this course. View More Info	06/16/2022
178	Business Management and Organization	Strategic Planning Process	2.0	Course Overview:Company executives operate their company in a constantly evolving competitive market with certain advantages and disadvantages of their organization. These executives need to continuously monitor changing industry and competitive dynamics while building their company's sustainability and shareholder value. This course provides an overview of how to evaluate a company's strategic position and future prospects.	03/31/2023
179	Business Management and Organization	Understanding And Managing Organizational Behavior - Part 1	3.0	This series of courses (parts 1, 2, and 3) is an examination of human relations theory and individuals, group, and organizational performance in relation to organizational structure in contemporary business and public agencies. It is an interdisciplinary field, drawing from on concepts from a variety of subject areas. Covered are personality and attitudes, work motivation, interpersonal and group processes, organizational design and development, and decision making.	12/30/2022
180	Business Management and Organization	Understanding And Managing Organizational Behavior - Part 2	4.0	This series of courses (parts 1, 2, and 3) is an examination of human relations theory and individuals, group, and organizational performance in relation to organizational structure in contemporary business and public agencies. It is an interdisciplinary field, drawing from on concepts from a variety of subject areas. Covered are personality and attitudes, work motivation, interpersonal and group processes, organizational design and development, and decision making.	12/31/2022
181	Business Management and Organization	Understanding And Managing Organizational Behavior - Part 3	4.0	This series of courses (parts 1, 2, and 3) is an examination of human relations theory and individuals, group, and organizational performance in relation to organizational structure in contemporary business and public agencies. It is an interdisciplinary field, drawing from on concepts from a variety of subject areas. Covered are personality and attitudes, work motivation, interpersonal and group processes, organizational design and development, and decision making.	12/31/2022
182	Communications & Marketing	A Framework for Effective Business Presentations	1.0	Course Overview:The goal of this program is to help you better understand how to make effective presentations and conduct effective question-and-answer (Q&A) sessions.	05/26/2022
183	Communications & Marketing	Audit Report Writing (Updated)	2.0	Course OverviewThis course provides an overview of audit reporting writing. This includes a discussion of drafting workpapers thoroughly based on objective observations, creating a company-specific template to facilitate the writing process, and developing a clear, concise vocabulary for documenting audit reporting. This course also includes extensive syntax and diction tips, which can help to improve your writing style. View More Info	08/04/22
184	Communications & Marketing	Business Plans That Get Results (Updated)	2.0	Course OverviewThis course provides an overview of drafting business plans that get results. This includes a discussion of establishing an efficient process for drafting business plans, focusing the business plan on key ideas, formatting business plans with attention-grabbing devices, and writing content that maximizes reader benefits. View More Info	06/16/2022
185	Communications & Marketing	Communicate Your Brand	2.0	Course OverviewThis course focuses on identifying the principles underlying branding as well as stating a unique selling proposition that offers unique solutions. This includes a discussion of establishing personal brand objectives, setting your perception profile to heighten your presence, and creating effective introductions to heighten visibility. Additionally, this course also focuses on showcasing yourself with an executive presence that builds trust and credibility. View More Info	04/30/2023



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186	Communications & Marketing	Communicating with Executives	2.0	Course OverviewThis course provides an overview of best practices with respect to executive communication. This includes identifying executive-level concerns and objectives to ensure focused communication as well as recognizing strategies for achieving the high points in communication. Finally, this course also includes a discussion of adapting styles and identifying those that are best suited for effective conversations. View More Info	01/05/22
187	Communications & Marketing	Communication as a Team (Updated)	1.0	The purpose of this course is to show the user how successful employee teams can communicate in modern organizations. This course will discuss the importance of communicating in a team-oriented environment, the phases of team development, the role of conflict within teams, characteristics of successful teams, techniques for organizing team-based presentations, the importance of listening in teams, and non-verbal communication techniques.	09/30/2022
188	Communications & Marketing	Communication At Work (Updated)	1.0	This program introduces the user to the process and the products of effective communication. The program walks the user through the fundamentals of both interpersonal and organizational communications as well as providing the user with a solid grounding in business ethics.	03/31/2023
189	Communications & Marketing	Communication Skills for Effective Customer Service (Updated)	2.0	Course OverviewThis program contains information regarding recommended customer service communication skills. The information focuses on the following major topics:Customer Service Communication, Rules for Effective Customer Service Communication, Social Media Customer Service, Verbal Customer Service Techniques, Phone Customer Service Communication Suggestions, Nonverbal Customer Service Techniques, Role of Effective Listening in Customer Service, Writing Effective Customer Service Messages, Other Useful Customer Service Communication Techniques, andRole of Feedback in Customer Service Communication. Before addressing these topics, however, the Importance ofEffective Customer Service will be discussed. While the course is obviously appropriate for customer service representatives, all business people who interact with customers will find the information to be most helpful.View More Info	02/28/2023
190	Communications & Marketing	Conducting Effective Business Meetings	1.0	Course OverviewThis course contains information that will help you plan and conduct effective business meetings. In doing so, the information addressed in this program focuses on the following major topics: Is a Meeting Really Necessary?, Choosing the Most Appropriate Business Meeting Type, Business Meeting Manners, Business Meeting Etiquette, Planning Business Meetings, Business Meeting Facilitators, Business Meeting Chairperson Considerations, Business Meeting Participants' Considerations, Conducting Effective Business Meetings, International Business Meetings Practices & Preferences, Tips for Communicating with Difficult Business Meeting Participants, and Common Reasons Business Meetings Fail. Before addressing these topics, however, a brief introduction will be presented as a means of setting the stage. This course is designed to benefit business people who plan and lead meetings as well as those who participate in meetings in a non-leader capacity. View More Info	04/25/2022
191	Communications & Marketing	Connect Globally	2.0	Course OverviewThis course provides an overview of the principles with respect to connecting globally. This includes a discussion of thinking globally but acting locally, as well as getting grounded but keeping flying. The course presents some of the key advantages to connecting globally and also provides a significant number of points and suggestions for effective communication. View More Info	04/30/2023
192	Communications & Marketing	Connect Globally - A Communications Focus	1.0	Course OverviewThe main goal of this course is to strengthen your knowledge of international business networking and intercultural communication. The course is broken into the following sections: Course Objectives and Introduction Global Networking ConsiderationsGlobal Cultural ConsiderationsGlobal Ethics ConsiderationsGlobal Language ConsiderationsGlobal Verbal Communication ConsiderationsGlobal Written Communication ConsiderationsGlobal Nonverbal Communication ConsiderationsGlobal Communication Obstacles & SolutionsGlobal Communication SourcesClosing Thoughts	09/30/2021
193	Communications & Marketing	Delegation Skills For Managers And Supervisors (Updated)	1.0	The goal of this course is to familiarize the user with the process of effective delegation. The course will discuss the strategies required for a manager to delegate effectively, including defining the task, delegating the task, and assuring results. The course will also discuss typical pitfalls a manager can encounter in the process of delegating.	09/30/2022
194	Communications & Marketing	Developing Effective E-mail Messages	1.0	Course Overview:The main goal of this course is to strengthen your ability to develop effective e-mail messages. Observations regarding using e-mail in businesses will be presented first, followed by material pertaining to developing effective e-mail messages.	03/31/2023



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195	Communications & Marketing	Effective Teaming	1.0	Course Overview:This course will strengthen your teaming skills. The material is presented in these topic areas: team types, team format, team development, strengths you bring to teams, personal team communication styles, team member behaviors, team meetings, team writing, team presentations, helpful electronic teaming tools, communicating effectively with difficult teammates, nonverbal communication suggestions for effective teaming, interpersonal skills suggestions for effective teaming, team members' bill of rights and responsibilities, and characteristics of effective teams.	05/26/2022
196	Communications & Marketing	Executive Summary Writing for Financial Professionals (Updated)	2.0	Course OverviewThis course provides an overview of executive summary writing for financial professionals. This course provides a useful strategy approach to executive summary writing and addresses topics such as focusing on presenting the most important point first, organizing with a top-down approach, and expressing information in a clear and concise manner to move the reader to action. View More Info	05/31/2023
197	Communications & Marketing	Feedback and Coaching	2.0	Course OverviewThis course provides an overview of best practices with respect to feedback and coaching. This includes a discussion of real relationships, practical standards, effective feedback, and proactive follow up. This course also addresses the key steps and processes involved in applying the ADDIE process. View More Info	01/05/22
198	Communications & Marketing	Financial Business Writing (Updated)	2.0	Course OverviewThis course provides an overview of financial business writing. This includes a discussion of methods to determine the appropriate level of content, ways to effectively organize data and heighten awareness of key facts, as well as techniques to edit your writing to achieve high quality. This course is organized into sections relating to the document level, paragraph level, sentence level, and word level. View More Info	05/31/2023
199	Communications & Marketing	FMN - 2020/December, Seg 3 - Personal Branding - Perceptions and Impressions of You	2.0	Branding is often associated with the way we identify companies, as brands make a lasting impression on consumers. Personal branding is no different; it's the way we present ourselves and the impact our impression has on others. A personal brand exists; it's not something individuals have to create but it has to be managed, maintained and adapted to their role as they advance in their career. When it comes to personal branding, there is a lot of disconnect between what people think it is and what it actually is. Alyssa Gelbard, founder and president of Point Road Group, discusses what personal branding means and key aspects needed to build your personal brand and how to stand out.	07/14/2022
200	Communications & Marketing	FMN - 2021/January, Seg 4 - How to Say More with Less	2.0	There are many misconceptions about how to speak effectively to an audience and get your point across. Public speaking was the least favorite class in college for most of us; something we may have thought at the time, let's get through it and we won't have to do it ever again. Well... if we only knew at the time that we would be doing this every day of our lives. Public speaking is a vital component of executive presence.Diane DiResta, CEO of DiResta Communications Inc., is an executive coach and she discusses ways executives can be influential public speakers. She shares her experiences as to the biggest communication challenges financial executives face, as according to Diane, "to be a leader with influence you have to be a knockout presenter. And while gifted speakers are born, effective speakers are made."	08/14/2022
201	Communications & Marketing	Interpersonal Skills	1.0	Course OverviewThis course contains information pertaining to interpersonal skills. The information focuses on the following major topics: The Importance of Interpersonal Skills in the Workplace, Interpersonal Skills and Business Culture, Soft Skills Attributes, Interpersonal Skills You Need to Succeed in the Business Place, Interpersonal Skills Business Leaders Should Possess, Tips for Developing and Strengthening Interpersonal Skills in the Workplace, The Importance of Interpersonal Relationships in the Workplace, and Tips for Improving Interpersonal Relationships in the Workplace. Before addressing these topics, however, best attempts have been made to interpret the meaning of interpersonal skills. Sounds simple, but it really isn't in that the term interpersonal skills has several meanings. While the course content is directed toward business people and organizations, those taking this course should also benefit from the information contained within when interacting with others in their personal and social lives. View More Info	08/31/2021
202	Communications & Marketing	Managing Meetings and Presentations	2.0	Course OverviewThis course provides an overview of best practices for managing meetings and preparing presentations, specifically around the processes of planning, designing, delivering, and cultivating. This includes a discussion of the steps involved in dealing with issues, recording the message, and addressing key agenda items. Additionally, this course also provides best practices for slide presentations, certain pre-presentation tips, and key considerations with respect to meeting reviews.	03/31/2023
203	Communications & Marketing	Persuasive Writing (Updated)	2.0	Course OverviewThis course provides an overview of persuasive writing. This includes a discussion of how to apply theories of persuasion to the writing situation as well as discovering elements of powerful argumentative writing. Additionally, this course also addresses how to use sound rhetorical strategies and development methods as well as how to maintain a fresh style for your proposals and position papers. View More Info	07/31/2022



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204	Communications & Marketing	Presenting Powerfully (Updated)	2.0	This course provides an overview of methods and techniques for presenting powerfully. This includes identifying key elements of presenting powerfully, creating quality, audience-centered content, composing visuals that focus and move the audience, and employing excellent platform skills. This course also provides tips that can be used before, on the day of, and during a presentation.	01/31/2023
205	Communications & Marketing	Selling for the 21st Century (Updated)	1.0	Course OverviewThis course outlines professional sales principles, including: addressing the internal and external customer; identifying effective presentation skills; eliciting customer needs and expectations; countering negative reactions; and negotiating the sale. It continues with personal selling skills, including: identifying and overcoming internal blocks; recognizing your selling potential; knowing how to motivate yourself; projecting a professional image; and establishing a win/win relationship.	01/03/22
206	Communications & Marketing	Social Media Marketing (Updated)	4.0	Course Overview:In technical terms, social media refers to a variety of Web-based applications (such as Facebook, Twitter, YouTube, et al) that facilitate (1) communication and collaboration amongst users of the Internet and (2) the creation of "user-generated content" in the form of words, pictures, audios and videos. However social media represents much more than this simple definition; social media signifies nothing less than a revolution in the ways that people communicate, consume media and conduct business. Many businesses are rethinking entire marketing strategies in order to focus on this new world known as "Web 2.0." Social media tools such as social networks, blogs and podcasts are now commonly used to market products and services to consumers.This course provides an overview of social media and its impact on the marketing process. This overview includes descriptions of the various forms of social media and profiles of the most popular social media websites. This course also introduces the concept of social media marketing and discusses how you can use social media to market your business, promote your brand and influence your potential customers. Finally, this course provides a step-by-step guide for CPA's and other professionals to utilize when launching a social media marketing campaign.View More Info	06/30/2021
207	Communications & Marketing	The Power of Storytelling	2.0	Course OverviewThis course provides an overview of the power of storytelling. This includes a discussion of the value of story to include benefits, traditions, and elements, as well as the crafting of story which addresses uses, sources, cautions, and tips. Finally, this course also addresses the telling of story and includes a discussion of different types of stories as well as various examples. View More Info	04/24/2022
208	Communications & Marketing	Understanding Communication Styles at Work	2.0	Course OverviewNothing is more important in business than the ability to successfully interact with others. Developing and improving this fundamental skill is critical to your success. Each interaction has the potential to work for or against achieving the most desirable effect and outcome. Knowing how to communicate effectively in day-to-day interactions is a critical part of achieving personal and organizational success. This course teaches professionals how to identify and understand unique behavioral differences among co-workers in ways that enhance relationships and personal performance. This is a powerful learning experience that will help improve your interpersonal effectiveness by teaching you to identify and understand different personalities at work.	05/26/2022
209	Communications & Marketing	Writing Effective and Efficient Email (Updated)	2.0	Course OverviewThis course provides an overview of writing effective and efficient emails. This includes a discussion of getting to the point, the balance of risks and rewards, and focusing on readers. This course also addresses considerations such as tone, balancing content and context, and managing and dealing with email. The course concludes with a discussion of the key questions you should ask with respect to your statement, support, structure, and style. View More Info	12/09/21
210	Communications & Marketing	Writing Effective Business Reports (Updated)	2.0	This course provides an overview of writing effective business reports. This includes a discussion of writing with efficiency, sufficiency, and proficiency as well as developing a full range of work-related reports. Additionally, this course addresses how to revise cohesively in order to support the purpose of the report and how to edit skillfully with clarity, conciseness, and correctness.	09/30/2022
211	Communications & Marketing	Writing Effective Business Reports and Proposals	1.0	Course OverviewThis course contains information that will strengthen your ability to develop effective business reports and proposals. In doing so, the information addressed in this program focuses on the following major topics:Business Report Roles, Business Report Categories, Business Report Types, Report & Proposal Development Tools, Conducting Research for Business Reports & Proposals, Business Report Styles, Formal Business Reports, Business Proposals, Visual Elements, Business Report & Proposal Writing Suggestions, Writing Business Reports & Proposals Collaboratively, and Qualities of Effective Business Reports & Proposals.View More Info	09/30/2021
212	Communications & Marketing	Writing Effectively at Social Media Sites (Updated)	1.0	Course OverviewThe main goal of this course is to strengthen your ability to write effectively at social media sites. Before addressing specific writing suggestions, however, various aspects of social media as they pertain to businesses will be discussed. View More Info	07/30/2021



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213	Computer Science	Top Questions to Ask Your Cloud Provider	1.0	Course OverviewWe live in a world where information is power. You need to ensure that your data is safe and secure. Your Cloud provider must be able to safely secure your data. Therefore, when choosing a Cloud provider, you need to ask some very tough questions. In this course, George Monsalvatge walks you through the top questions you must ask your Cloud provider. After completing this program, IT and business leaders will be better able to maximize the benefits and minimize the risks as they move their critical data and information on to the Cloud. View More Info	06/30/2021
214	Computer Software & Application	Using Excel for Corporate Accounting	2.0	Course OverviewThe course provides the foundation for financial professionals who use Excel in their day-to-day activities. This course provides opportunities for you to learn how to create a basic worksheet, identify its parts, and how to use basic functions to create accounting formulas. This course also provides best practices when creating and working with spreadsheets specifically for financial professionals. View More Info	10/31/2021
215	Economics	FMN - 2020/July, Seg.3 - Impact of Pandemics in U.S. and Global Economies - Part II	2.0	Course OverviewWe are currently in a time where the future is uncertain, and economic forecasts are unpredictable. Much like projections of where COVID-19 is going to go, looking at the situation objectively, this is the greatest variance in economic forecasting since World War II. As states start opening up businesses, the recovery stage can have many shapes and forms. The economic models refer to different recovery types known as the "V," the "W," the "L" shape and the "Swoosh." Dr. Robert McNab, professor of economics at Old Dominion University, Strome College of Business, continues our prior month's segment by explaining the correlation between the shape of recovery, the GDP growth and the unemployment rate.View More Info	02/14/2022
216	Economics	FMN - 2020/June, Seg.1 - Impact of Pandemics in U.S. and Global Economies - Part I	2.0	Course OverviewDecember 31, 2019, at midnight, we celebrated the start of a New Year! All over the world, fireworks went off to welcome a new beginning. Most of us made our resolutions, looking forward to a better year ahead, leaving the past behind, optimistic about new jobs, new opportunities, new chapters. The U.S. economy was in the longest economic expansion stage in its history, the job market was growing consistently, the impact of the expansionary fiscal policy was waning, monetary policy was historically accommodative and consumer sentiment remained high and then...COVID-19 happened, and our lives changed overnight. Dr. Robert McNab, professor of economics at Old Dominion University, Strome College of Business, discusses the impact of pandemics in U.S. and global economies. View More Info	01/14/2022
217	Finance	99DEL03-v3: Valuations: Businesses, Securities, and Real Estate (Updated - 2)	3.0	Course Overview:This course covers valuations ranging from businesses, bonds, preferred stock and common stock to real estate. Business valuation is essentially a present value concept that involves estimating future cash flows of a business and discounting them at a required rate of return. The value of a bond is essentially the present value of all future interest and principal payments. Stock price may be expressed as a function of the expected future dividends and a rate of return required by investors. Real estate valuation involved several rule-of-thumb valuation methods. View More Info	08/31/2022
218	Finance	A New Challenge: Global Supply Chain Risk Management	1.0	Course OverviewWith their supply chain expanding to include a web of third-party service providers managing mission-critical business functions and operations, many companies have assumed that their exposure to uncertainty has also increased. Management expert Gary Lynch reveals how you can anticipate, as well as manage, the risk exposures of a global supply chain.	06/30/2021
219	Finance	A Practical Guide to Mergers and Acquisitions (Updated)	3.0	Course Overview:This program discusses all facets of mergers and acquisitions (M&As) including deciding on terms, key factors to consider, pros and cons, types of arrangements, evaluative criteria, valuation methods, financial effects of the merger, holding companies, takeover bids, SEC filing requirements, accounting and reporting requirements for business combinations, and financial analysis of combinations. Also addressed is emergence of corporate development officers (CDOs).View More Info	09/30/2021
220	Finance	Accountant's Guide to Capital Budgeting (Updated)	4.0	Course Overview:This course is designed for accountants who must have financial knowledge but has not had formal training in finance. Topics include: valuation of stocks and bonds, time value of money, measurement of risks and rates of return, the cost of capital and capital budgeting techniques. The course concentrates on providing a working vocabulary for communicating on the above topics. The course uses examples and illustrations, with an emphasis on the practical application of financial concepts, tools, and methodology.	01/29/2022
221	Finance	Asset Based Lending	1.0	Course OverviewThis course familiarizes the user with the basics of an asset based lending agreement, which is typically entered into by companies as a source of short-term funds. The user will learn about the purpose of the asset based agreement and what assets are normally included and excluded from such agreements, as well as the restrictions typically placed on the debtor in such agreements.	01/04/22



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
222	Finance	Asset-Backed Securities	2.0	<p>Course Overview: Finance has changed its focus over the years from relationships to commodities. Agreements that used to hold two people together are transformed into merchandise to be acquired and terminated at will. For example, an agreement to arrange a loan to a customer creates a relationship between the lender and borrower. However, that direct relationship is changed when the loan is converted into a bond or debenture. It becomes a commodity that can be traded among any number of bond buyers, who assume the role of lenders. By packaging and selling the bond into the market, the original lender's claim to receive principal and interest is transferred to anonymous others. Asset-backed securities (ABS) offer an excellent example of this trend. Using securitization, companies put their claims over assets on the market. When they convert their rights to various goods into securities and sell them, their balance sheet is wiped clean of these assets. Although they still have the assets in their possession, they have sold their responsibility or liability - along with the rights. With unique benefits to issuers and investors, asset-backed securities are a concept that has steadily gained popularity.</p>	03/31/2023
223	Finance	Controllers' Guide to Multinational Financial Management: Part 1 (Updated)	3.0	<p>Course Overview This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability also complicate decision making. Today's investors must also understand the effects of, and interactions among, exchange rates, inflation rates, and interest rates if they wish to maximize their returns and minimize their risks. The study of multinational finance constitutes an essential component of a modern business education. The subject multinational finance is offered in a variety of titles including international finance, global finance, international financial management, or financial management of multinational corporations etc. at both the undergraduate and graduate levels. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) provides a clear and concise introduction to international finance. This course is written and compiled for working professionals engaged in the fields of international finance, global trade, foreign investments, and banking. It may be used for both day-to-day practice and for technical research. This course is a practical reference of proven techniques, strategies, and approaches that are successfully used by professionals to diagnose multinational finance and banking problems. The course covers virtually all important topics dealing with multinational business finance, investments, financial planning, financial economics, and banking. This course will benefit accountants, practicing financial analysts, CFOs, controllers, financial managers, treasurers, money managers, fund managers, investment analysts, and professional bankers, who are engaged in multinational operations. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) will enlighten the practitioner by presenting the most current information, offer important directives, and explain the technical procedures involved in the aforementioned dynamic business disciplines. The course applies to large, medium, or small multinational companies. It will help you to make smart decisions in all areas of international finance and banking. You'll find ratios, formulas, examples, applications, exhibits, charts, and rules of thumb to help you analyze and evaluate any global finance-related situation. View More Info</p>	03/25/2022



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
224	Finance	Controllers' Guide to Multinational Financial Management: Part 2 (Updated)	2.0	<p>Course Overview This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability also complicate decision making. Today's investors must also understand the effects of, and interactions among, exchange rates, inflation rates, and interest rates if they wish to maximize their returns and minimize their risks. The study of multinational finance constitutes an essential component of a modern business education. The subject multinational finance is offered in a variety of titles including international finance, global finance, international financial management, or financial management of multinational corporations etc. at both the undergraduate and graduate levels. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) provides a clear and concise introduction to international finance. This course is written and compiled for working professionals engaged in the fields of international finance, global trade, foreign investments, and banking. It may be used for both day-to-day practice and for technical research. This course is a practical reference of proven techniques, strategies, and approaches that are successfully used by professionals to diagnose multinational finance and banking problems. The course covers virtually all important topics dealing with multinational business finance, investments, financial planning, financial economics, and banking. This course will benefit accountants, practicing financial analysts, CFOs, controllers, financial managers, treasurers, money managers, fund managers, investment analysts, and professional bankers, who are engaged in multinational operations. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) will enlighten the practitioner by presenting the most current information, offer important directives, and explain the technical procedures involved in the aforementioned dynamic business disciplines. The course applies to large, medium, or small multinational companies. It will help you to make smart decisions in all areas of international finance and banking. You'll find ratios, formulas, examples, applications, exhibits, charts, and rules of thumb to help you analyze and evaluate any global finance-related situation. View More Info</p>	06/08/22



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
225	Finance	Controllers' Guide to Multinational Financial Management: Part 3	2.0	<p>Course Overview This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability also complicate decision making. Today's investors must also understand the effects of, and interactions among, exchange rates, inflation rates, and interest rates if they wish to maximize their returns and minimize their risks. The study of multinational finance constitutes an essential component of a modern business education. The subject multinational finance is offered in a variety of titles including international finance, global finance, international financial management, or financial management of multinational corporations etc. at both the undergraduate and graduate levels. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) provides a clear and concise introduction to international finance. This course is written and compiled for working professionals engaged in the fields of international finance, global trade, foreign investments, and banking. It may be used for both day-to-day practice and for technical research. This course is a practical reference of proven techniques, strategies, and approaches that are successfully used by professionals to diagnose multinational finance and banking problems. The course covers virtually all important topics dealing with multinational business finance, investments, financial planning, financial economics, and banking. This course will benefit accountants, practicing financial analysts, CFOs, controllers, financial managers, treasurers, money managers, fund managers, investment analysts, and professional bankers, who are engaged in multinational operations. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) will enlighten the practitioner by presenting the most current information, offer important directives, and explain the technical procedures involved in the aforementioned dynamic business disciplines. The course applies to large, medium, or small multinational companies. It will help you to make smart decisions in all areas of international finance and banking. You'll find ratios, formulas, examples, applications, exhibits, charts, and rules of thumb to help you analyze and evaluate any global finance-related situation.</p>	07/31/2021



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
226	Finance	Controllers' Guide to Multinational Financial Management: Part 4 (Updated)	2.0	<p>Course Overview: This course (Parts 1 through 4) is designed for managers working for multinational companies (MNCs) as well as accountants, CFOs, controllers, treasurers, and international investors. In a modern economy, neither businesses nor individual investors can afford to be ignorant of the basic concepts of international finance. Changes in exchange rates and differences in national inflation and interest rates can affect the competitive position of businesses regardless of whether they are engaged in international operations. For companies that are engaged in international business, national differences in banking, commercial laws, regulations, and political stability also complicate decision making. Today's investors must also understand the effects of, and interactions among, exchange rates, inflation rates, and interest rates if they wish to maximize their returns and minimize their risks. The study of multinational finance constitutes an essential component of a modern business education. The subject multinational finance is offered in a variety of titles including international finance, global finance, international financial management, or financial management of multinational corporations etc. at both the undergraduate and graduate levels. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) provides a clear and concise introduction to international finance. This course is written and compiled for working professionals engaged in the fields of international finance, global trade, foreign investments, and banking. It may be used for both day-to-day practice and for technical research. This course is a practical reference of proven techniques, strategies, and approaches that are successfully used by professionals to diagnose multinational finance and banking problems. The course covers virtually all important topics dealing with multinational business finance, investments, financial planning, financial economics, and banking. This course will benefit accountants, practicing financial analysts, CFOs, controllers, financial managers, treasurers, money managers, fund managers, investment analysts, and professional bankers, who are engaged in multinational operations. Controllers' Guide to Multinational Financial Management (Parts 1 through 4) will enlighten the practitioner by presenting the most current information, offer important directives, and explain the technical procedures involved in the aforementioned dynamic business disciplines. The course applies to large, medium, or small multinational companies. It will help you to make smart decisions in all areas of international finance and banking. You'll find ratios, formulas, examples, applications, exhibits, charts, and rules of thumb to help you analyze and evaluate any global finance-related situation. View More Info</p>	03/25/2022
227	Finance	Dodd-Frank Act - Overview of the Law	1.0	<p>Course Overview: This course explains why Congress passed the Dodd-Frank Wall Street Reform and Consumer Protection Act as a response to the global financial crisis of 2008. It summarizes the debate over financial institutions that are "too big to fail" and how the federal government plans to monitor and regulate these institutions to avoid financial failures and their broader impacts on the U.S. financial system. The program also addresses increased capital requirements for banks and bank holding companies, changes designed to strengthen the FDIC, the regulations of derivatives and swaps, changes for the investment industry, changes in consumer protection and mortgages, and other provisions of the Dodd-Frank Act.</p>	03/31/2023
228	Finance	Economic Value Added (EVA) or Economic Profit	1.0	<p>Course Overview: The purpose of this course is to enable the user to become familiar with the concept of economic profit and how it differs from GAAP net income. The user will also understand how economic profit compares with other performance metrics such as DCF, ROI and EPS.</p>	09/30/2021
229	Finance	Financial Concepts and Tools for Managers	4.0	<p>Course Overview: Finance involves obtaining, using, and managing funds to achieve the company's financial objectives (e.g., maximization of shareholder value). The course emphasizes and develops an understanding of financial concepts, tools, strategies, and major decision areas related to the financial management of the business. This course is directed toward the businessperson who must have financial knowledge. Topics include a broad overview of business types and formation, funding, capital markets, tax planning, budgeting, financial statement and analysis and many other aspects of running a business. Many subjects are discussed with the intention of providing the business person with a quick introduction to commonly used business terms and requirements. View More Info</p>	03/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
230	Finance	Financial Forecasting: Tools And Applications - Part 1	2.0	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this series of forecasting courses (Parts 1, 2, and 3) is to provide a working knowledge of the fundamentals of business forecasting that can be applied in the real world regardless of firm size. We walk you through basic forecasting methodology, and then practical applications. It encompasses a wide range of topics of major importance to practical managers in all functional areas, including cash flow forecasting, cost prediction, earnings forecasts, bankruptcy prediction, interest rate forecasting, and technological forecasting. Emphasis is placed on the use of computer technology such as spreadsheets and stand-alone forecasting software	01/31/2023
231	Finance	Financial Forecasting: Tools And Applications - Part 2	2.0	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this series of forecasting courses (Parts 1, 2, and 3) is to provide a working knowledge of the fundamentals of business forecasting that can be applied in the real world regardless of firm size. We walk you through basic forecasting methodology, and then practical applications. It encompasses a wide range of topics of major importance to practical managers in all functional areas, including cash flow forecasting, cost prediction, earnings forecasts, bankruptcy prediction, interest rate forecasting, and technological forecasting. Emphasis is placed on the use of computer technology such as spreadsheets and stand-alone forecasting software.	12/31/2022
232	Finance	Financial Forecasting: Tools And Applications - Part 3	2.0	Business and financial forecasting is of extreme importance to managers at practically all levels. It is required for top managers to make long-term strategic decisions. Middle management uses sales forecasts to develop their departmental budgets. Every other plan such as a production plan, purchasing plan, manpower plan, and financial plan follows from demand forecasting. The critical element in any supply chain plan is the demand forecast. The goal of this series of forecasting courses (Parts 1, 2, and 3) is to provide a working knowledge of the fundamentals of business forecasting that can be applied in the real world regardless of firm size. We walk you through basic forecasting methodology, and then practical applications. It encompasses a wide range of topics of major importance to practical managers in all functional areas, including cash flow forecasting, cost prediction, earnings forecasts, bankruptcy prediction, interest rate forecasting, and technological forecasting. Emphasis is placed on the use of computer technology such as spreadsheets and stand-alone forecasting software.	12/30/2022
233	Finance	Financial Markets: Part 1	4.0	Course Overview: Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds). Short-term financial instruments are available in money markets, while longer-term financial instruments are purchased and sold in the world's capital markets. Many financial markets have been in existence for hundreds of years; however the modern era has brought along many new innovations such as securitization and the derivatives market. This program, Financial Markets, Parts 1 and 2, provides an introductory overview of the world's largest financial markets, including the money, bond, stock, mortgage, foreign currency and derivatives markets. The two-part program reviews the various types of financial risk that impact these markets, as well as the economic variables that influence market activity (such as interest rates and monetary policy). Part 1 discusses financial markets and intermediaries, interest rates, central banking and monetary policy, and money markets. Part 2 discusses capital markets, foreign exchange markets, and derivative markets.	09/30/2022



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
234	Finance	Financial Markets: Part 2	4.0	Course Overview:Financial markets represent the lifeblood of our global economy. These mechanisms promote greater economic efficiency by transferring funds from individuals, businesses and governments with an excess of available funds to those with a shortage. Funds are transferred in the financial markets through the purchase and sale of financial instruments (such as stocks and bonds). Short-term financial instruments are available in money markets, while longer-term financial instruments are purchased and sold in the world's capital markets. Many financial markets have been in existence for hundreds of years; however the modern era has brought along many new innovations such as securitization and the derivatives market.The program, Financial Markets, Parts 1 and 2, provides an introductory overview of the world's largest financial markets, including the money, bond, stock, mortgage, foreign currency and derivatives markets. The two-part program reviews the various types of financial risk that impact these markets, as well as the economic variables that influence market activity (such as interest rates and monetary policy). Part 2 discusses capital markets, foreign exchange markets, and derivative markets.	09/30/2022
235	Finance	FMN - 2020/October, Seg. 3 - Social Credit - Choose Your Friends Wisely	2.0	Can your friends determine your creditworthiness? Well, they sure can. The social credit system was initiated in China in 2014 and is due to be fully operational nationwide in 2020, yet the idea goes back to 2007. The program has already been piloted and, according to a government document, the social credit system is trying to reinforce the idea that "keeping trust is glorious and breaking trust is disgraceful." Can we associate Social Credit with the power of influence? Maybe so! Our behavior can be viewed as an "entry" that is given a social credit score, which ultimately acts as a reward or punishment system providing us with a high or low score.Yafit Lev-Aretz, assistant professor of law at the Zicklin School of Business, Baruch College, City University of New York, defines social credit and discusses its features and implications in today's world.	05/14/2022
236	Finance	Global Capital Markets	1.0	Course Overview:In this program, we will explore the concept of capital markets which we define as the issuance of financial instruments such as stock or bonds for longer term business related purposes. Capital markets are a source of financing for these business related purposes. Global capital markets supply capital to companies, industries, and nations whose long-term projects may be too risky for shorter term financing or traditional bank loans.	09/30/2021
237	Finance	Improve Your AP, AR, and PR Teams' Effectiveness	2.0	Course OverviewThis course is designed to help the user understand how to make the company accounts payable, accounts receivable and payroll teams more effective. In particular the user will learn the principles a CFO or Controller can apply to ensure that these departments run smoothly. In addition, the user will also be introduced to concepts and principles designed to prevent fraud form occurring in these departments.	01/04/22
238	Finance	Improve Your Month-End Closing Process	1.0	Course OverviewThis course introduces the user to the month-end closing process and ways an organization can improve that process by making it more efficient and accurate. The course will also discuss the needs of the users of the financial information and the roles key personnel and departments play in the month-end closing process to get the users the information they need.	01/04/22
239	Finance	Introduction to Derivatives and Hedging: Part 1 of 3	1.0	Course Overview:This course provides an introduction and starting point to understanding derivative instruments and their uses, and the concept of hedging and managing risk. The course begins by examining financial risk management and includes a five-step process to managing risk. Various types of financial risk encountered in the market, including interest rate risk, credit risk, and foreign exchange risk are defined and described. The course concludes by providing a brief overview and discussion of the various types of derivative categories covering interest rate derivatives, equity derivatives, foreign exchange derivatives, credit derivatives, and commodities.	03/31/2023
240	Finance	Introduction to Derivatives and Hedging: Part 2 of 3	2.0	Course Overview:This course focuses on two specific types of derivative instruments: forward contracts and futures contracts. The course begins with an overview of forward contracts and a description of the unique characteristics of those contracts. Hedging practices through the use of forward contracts is reviewed, and the calculation of a forward contract's payoff is exhibited with examples and illustrations. Forward pricing is discussed and foreign exchange forwards and forward rate agreements are further defined and explained. The course concludes with a detailed review of futures contracts, and the subcomponents of futures markets, including futures exchanges, standardization features of futures contracts, market mechanics, the concept and use of futures margin and margin requirements, and the futures exchange clearinghouse, through which futures trades are cleared.	03/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
241	Finance	Introduction to Derivatives and Hedging: Part 3 of 3	2.0	This course describes the various types of swap and option contract arrangements/instruments that are available to market participants and discusses appropriate ways to use these derivative-based instruments to hedge exposed positions. Throughout the course, the unique characteristics of these arrangements/instruments are highlighted and explained, and their mechanics are exhibited in detailed examples and illustrations. Swap arrangements such as interest rate swaps, currency swaps, and credit default swaps, and the process for calculating swap settlement amounts, is reviewed. The course concludes with a detailed discussion of options trading and options markets, further examining put and call options and their uses, option payoff calculations, and options strategies including covered calls, spreads, and combinations.	03/31/2023
242	Finance	Leading the Long-Range Planning Process	1.0	Course Overview:This course familiarizes the user with the long-range planning process within an organization. The course explains the importance of setting a goal and developing a plan that considers issues such as resource alignment, customer satisfaction and sales activity.	01/03/22
243	Finance	Managing And Improving Your Cash Flow: Part 1 (Updated)	2.0	Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is generally measured on an accrual basis in accounting. This course,Managing and Improving Your Cash Flow: Part 1, along with Part 2 and Part 3 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	03/31/2023
244	Finance	Managing And Improving Your Cash Flow: Part 2 (Updated)	1.0	Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is measured on an accrual basis in accounting. This course,Managing and Improving Your Cash Flow: Part 2, along with Part 1 and Part 3 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	03/31/2023
245	Finance	Managing and Improving Your Cash Flow: Part 3	2.0	Course Overview:Cash is the lifeblood of a business. Sound cash management is the key to the survival of any business. You can go broke even while making a profit. Profit is measured on an accrual basis in accounting. This course, Managing and Improving Your Cash Flow: Part 3, along with Part 1 and Part 2 of the series, alerts you to the difference between profit and cash flow and teaches you the tools and techniques that allow you to effectively increase and manage your cash flow.	09/30/2021
246	Finance	Managing the Budget Process	1.0	Course Overview:The purpose of this course is to familiarize the user with concepts surrounding planning a budget as well as the processes used to manage the budget and have it prepared in time. This course focuses on one-year budgets, forecasting where your organization is going to be next year.	01/03/22
247	Finance	Managing the Capital Process	1.0	Course Overview:This course familiarizes the user with concepts regarding the capital expansion of an organization. The course discusses the process and decision criteria involved in expanding your organization and acquiring additional capital.	01/03/22
248	Finance	Managing the Due Diligence Process	1.0	Course Overview:The goal of this course is to make the user familiar with the due diligence process used in acquiring a target company. The user will learn the issues confronted with due diligence teams during the purchase of a company from the signing of the letter of intent forward and how companies can best manage those issues.	01/03/22
249	Finance	Managing the Sales Pipeline	1.0	Course Overview:This course explains the sales pipeline planning process by differentiating key pipeline planning categories and identifying strategies for addressing different scenarios. It is intended to help those in a financial planning role analyze and work within the sales pipeline structure to increase sales.	01/03/22
250	Finance	Managing the Stage Gate Process	1.0	Course Overview:The purpose of this program is to familiarize the user with the product development process within an organization and introduce some of the best practices associated with developing products.	01/03/22
251	Finance	Managing Your Balance Sheet	1.0	Course Overview:The goal of this course is to make the user familiar with the concepts and issues confronted by CFO's, VPs of Finance and controllers when seeking to manage a company's balance sheet and ensuring the amounts contained therein are correct.	01/03/22
252	Finance	Modern Portfolio Theory and Stock Market Valuation Techniques	2.0	Course Overview:In this course, the development and adoption of modern portfolio theory (MPT) is described including expected return, standard deviation of returns as a measure of risk, the Capital Markets Line, the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT). The tools of MPT are widely used in today's investment world to evaluate and select portfolio managers, mutual funds, and hedge funds. These tools have created standards for comparing performance and risk across different markets and investment styles. Most importantly, they have helped investors appreciate and implement the benefits of diversification as a risk-management tool.	03/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
253	Finance	Mutual Fund Basics	1.0	Course Overview:Mutual funds have become more and more popular as a way for investors to save for retirement and other long-term financial goals. This popularity is partially due to the fact that mutual funds are available to a wide range of investors at a variety of economic levels. Many mutual funds have account opening minimum requirements that are small enough to provide the opportunity for many people to purchase mutual funds. The systematic investment plans that allow regular contributions have opened mutual fund investing up to an even larger segment of the investing public. This program will cover the basic elements of mutual fund investing for individuals wanting to include mutual funds in their financial plan. The topics that will be covered include: how mutual funds are organized and how they function; the three types of mutual funds; how mutual funds are priced; how mutual funds are purchased and sold ; how they earn money for the investor; how they are regulated.	06/30/2021
254	Finance	Operational and Life-Cycle Financial Planning	1.0	Course OverviewThis course provides an overview of the two modes of planning - operational planning and life-cycle planning. This includes understanding the similarities, differences, and interdependencies between the two modes, the principles of discretionary resources, as well as the concept of target costing. Finally, the course also provides an overview of the planning governance process as well as benefits from life-cycle financial planning. View More Info	03/31/2023
255	Finance	Personal Financial Planning: Part 1 (Updated)	2.0	OverviewThis program, along with Parts 2, 3, and 4 of this series, is designed to provide participants with an overview of personal financial planning issues including the financial planning process, personal financial statements, risk management, auto and property liability, and insuring against health related losses. This course also provides an overview of insurance planning, life insurance, investment planning, and types of investments.Learnings ObjectivesDefine what is meant by a personal balance sheet. Differentiate between the various types of life insurance and pros and cons of each.Identify the various loss control measures. Identify the process of bailment as it relates to property damage liability. Define what is meant by the human life value concept. Calculate the current yield of a bond. View More Info	09/30/2021
256	Finance	Personal Financial Planning: Part 2 (Updated)	3.0	OverviewThis program, along with Parts 1, 3, and 4 of this series, is designed to provide participants with an overview of personal financial planning issues including the financial planning process, estate planning, social security, and retirement plans. This course also provides an overview of wills, living trusts, annuities, and insurance, as well as the various forms of business structures.View More Info	09/30/2021
257	Finance	Personal Financial Planning: Part 3 (Updated)	3.0	Course Overview:This program, along with Parts 1, 2, and 4 of this series, is designed to provide participants with an overview of personal financial planning issues including social security, disability benefits, traditional and Roth IRAs, and tax sheltered annuities. This course also provides an overview of simplified employee pensions plans, k plans, and pension and profit-sharing plans. View More Info	09/30/2021
258	Finance	Personal Financial Planning: Part 4 (Updated)	2.0	Course Overview:This program, along with Parts 1, 2, and 3 of this series, is designed to provide participants with an overview of personal financial planning issues including group insurance, long-term care insurance, and social insurance and disability programs. This course also provides an overview of group medical, Medicare, and health care financing. Learnings Objectives:After completing this course, participants should be able to:Define the amount at which employer-provided term life insurance is taxable to an employee. Differentiate between the various forms of long-term care insurance.Identify key characteristics of the U.S. nursing home population including the primary funding sources. Differentiate between the various forms of group medical and dental insurance plans. Distinguish between the different Medicare Parts. View More Info	09/30/2021
259	Finance	Quality Management and Benchmarking (Updated)	2.0	Course OverviewThis program covers pervasive topics concerning quality management systems, such as total quality management (TQM), benchmarking, and the ISO standards. A pervasive consideration is the pursuit of quality in all aspects of the organization's activities. Benchmarking and TQM are aspects of the modern approach to quality. Quality management has been recognized by the International Organization for Standardization, which has issued quality assurance standards.View More Info	04/24/2022
260	Finance	Stock Analysis	1.0	Course Overview:This course serves as an introduction to stock investing and the analysis techniques used to evaluate different stock investing opportunities. The main classes and classifications of stocks as well as the various types of charting patterns for stock analysis are described. Typical stock cycles as well as pinpointing a stock's position on the clock are also explained.	09/30/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
261	Finance	Techniques of Financial Analysis and Modeling - Part 1	4.0	Course Overview:This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	04/30/2023
262	Finance	Techniques of Financial Analysis and Modeling - Part 2	5.0	Course Description:This comprehensive program (Parts 1 and 2) gives you every sales formula and modeling techniques you need to analyze your operation both as a whole and by segment. You'll be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. You also receive dozens of worked-out models and modeling techniques that simplify your most difficult business decisions, and are easy to adapt to any computer spreadsheet program. This program supplies company accountants, treasurers, CFOs with all the techniques needed to financially analyze a business as a whole or a segment. Includes analysis techniques, analysis tools for managing capital, and more.	04/30/2023
263	Finance	The Business Life Cycle: Building Wealth	3.0	Course OverviewThis course will introduce the user to the different steps in a business life cycle. This includes an overview of business planning, options for securing additional capital, as well as product pricing and the use of internal sales staff vs. commissioned agents. Additionally, the importance of building wealth through acquisitions and diversification of assets is also discussed. Finally, a discussion of the key considerations with respect to disposing of the business is also presented.	03/31/2023
264	Finance	The Business Life Cycle: The Start Up Prerequisites	2.0	Course Overview:This course will introduce the user to the different steps in a business life cycle. This includes an overview of potential funding sources such as credit cards, bank loans, revolving lines of credit, Kickstarter, and community development funding, as well as the related advantages and disadvantages of each. Additionally, the importance of location is also discussed and focuses on considerations of both temporary and permanent establishments. Finally, a discussion of key advisors a business should have and specifically those which a business should have throughout the life of the business is also presented.	03/31/2023
265	Finance	The CFO of Tomorrow	1.0	Course OverviewFuturist Mike Walsh says that we are living in the decade of the ,strategic CFO,, one where the CFO plays an indispensable role not only in determining the financial future of a company but also in supporting the innovation that promotes its growth. Here, Mr. Walsh, author of the award-winning book ,Futuretainment, and the CEO of Tomorrow, an innovation consultancy, discusses what financial executives should be doing now to ensure that their companies will be able to compete successfully in the years ahead. View More Info	03/31/2022
266	Finance	The CFO's Role in Strategic Planning	1.0	Course OverviewStrategic thinking involves more than simply looking to the future. It also includes understanding the direct and indirect intra-dependencies both within your company and externally, among your supply chain, customers, competitors and regulators. Here, the CEO of the Power of We, Bernie Brown, shows how the CFO can translate company strategy into measurable, actionable plans that align business objectives with financial outcomes.View More Info	03/31/2023
267	Finance	Time Value of Money: Useful Applications: Part 1	2.0	Course Overview:CPAs must have a working knowledge of future value and present value concepts because of their application to numerous types of business events and transactions that require proper valuation and presentation. Time value of money is also a critical consideration in financial and investment decisions. For example, compound interest calculations are needed to determine future sums of money resulting from an investment. Discounting is used to evaluate the future cash flow associated with capital budgeting projects. This course (Parts 1 and 2) aims at presenting the time value tools and techniques that are necessary for fair value measurements and for various financial decisions.	09/30/2021
268	Finance	Time Value of Money: Useful Applications: Part 2	1.0	Course Overview:CPAs must have a working knowledge of future value and present value concepts because of their application to numerous types of business events and transactions that require proper valuation and presentation. Time value of money is also a critical consideration in financial and investment decisions. For example, compound interest calculations are needed to determine future sums of money resulting from an investment. Discounting is used to evaluate the future cash flow associated with capital budgeting projects. This program (Parts 1 and 2) aims at presenting the time value tools and techniques that are necessary for fair value measurements and for various financial decisions.	09/30/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
269	Finance	Working Capital Management	1.0	Course Overview: This course familiarizes the user with the principles of managing an organization's working capital effectively. The goal of working capital management is to ensure that a firm is able to continue its operations and can satisfy both maturing short-term debt and upcoming operational expenses. The management of working capital involves managing inventories, accounts receivable and payable, and cash.	09/30/2021
270	Information Technology	Accountant's Guide to Computers and Information Technology: Part 1 (Updated - 2)	3.0	Course Overview: The two-part course series, Accountant's Guide to Computers and Information Technology, covers what every accountant should know about computers and information systems and technology. In Part 1 of this series, practical and efficient use of computer technology is highlighted. Popular accounting, compliance, taxes, audit, write-up, forecasting and statistical, budgeting and planning, project management, activity-based accounting (ABC) software are explained. Finally, the importance of information security and data protection is discussed. Numerous examples and graphics are interspersed throughout the course. View More Info	05/08/22
271	Information Technology	Accountant's Guide to Computers and Information Technology: Part 2 (Updated - 2)	3.0	Course Overview: The two-part course series, Accountant's Guide to Computers and Information Technology, covers what every accountant should know about computers and information systems and technology. In Part 2 of this series, the importance of databases, client-server computing, and cloud computing are discussed, with an emphasis on security issues. The course also teaches you how to make lease-purchase decisions and analyze and evaluate information technology (IT) investments. Numerous examples and graphics are interspersed throughout the course. View More Info	05/08/22
272	Information Technology	Auditing IT Security Controls: What the Different Implementation Categories and Control Types Mean	1.0	Course Overview: This course provides an overview of auditing IT security controls. It discusses the IT audit process, different audit types, and focuses specifically on the relationship between the different implementation categories and control types. This course also includes several scenarios which illustrate the relationship between these implementation categories and control types. View More Info	07/31/2021
273	Information Technology	Blockchain Fundamentals	1.0	What is Blockchain? What is cryptocurrency? Blockchain is growing quickly in a number of industries and changing the way business is conducted. Learning the fundamentals of Blockchain will add value to any business leader.	02/28/2023
274	Information Technology	Cloud Computing: Trends, Strategies, and Best Practices	1.0	Course Overview: Cloud computing manages information by providing a secure, efficient way of maintaining data, while keeping information accessible. Governmental agencies, nonprofits and the private sector have now incorporated cloud computing use as a best practice. The convenience of keeping data in the cloud frees up space that would otherwise cause uneconomical use of equipment and personnel and unnecessary expenditures to a company's budget. This course covers the evolution of cloud computing, cloud computing architecture, the different types of cloud deployments, and the benefits to business for implementing cloud computing. It discusses how cloud computing has become popular, highlighting the different types of cloud deployments. Included is a discussion of security and threats to security. The course also looks at trends in cloud computing and how the traditional role of IT personnel is being impacted by migration to the cloud. View More Info	02/28/2023
275	Information Technology	Computer Security - Part 1 (Updated)	3.0	Course Overview: The courses Computer Security - Part 1 and Computer Security - Part 2 are intended primarily to help business executives and information systems/computer professionals protect their computers and data from a wide variety of threats. Security concerns have heightened in the recent years; weak computer security and lack of internal controls increase an organization's vulnerability. The major steps in understanding and managing computer security are discussed in these two courses. This course, Computer Security - Part 1, along with Part 2, helps business executives identify resources in their organizations that need to be protected. View More Info	06/30/2021
276	Information Technology	Computer Security - Part 2 (Updated)	4.0	Course Overview: The courses Computer Security - Part 1 and Computer Security - Part 2 are intended primarily to help business executives and information systems/computer professionals protect their computers and data from a wide variety of threats. Security concerns have heightened in the recent years; weak computer security and lack of internal controls increase an organization's vulnerability. The major steps in understanding and managing computer security are discussed in these two courses. This course, Computer Security - Part 2, along with Part 1, help business executives identify resources in their organizations that need to be protected. View More Info	06/30/2021
277	Information Technology	Data Analytics (Updated)	2.0	This course provides an overview of data analytics with a specific focus on artificial intelligence, big data, and the technologies that assist in the audit process. This course also addresses various data analytic techniques, the blockchain, as well as a discussion of the types of audit sampling methods and journal entry testing procedures.	02/28/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
278	Information Technology	Data Warehousing v.2	2.0	Course Overview: Access to data is an important requirement for almost every organization. Organized into two major units, this course describes data support available for data mining, to include data warehousing, data marts, and online analytic processing. All of the relevant tools are covered. The first part of the course defines and discusses these systems. The capabilities of each system are reviewed in terms of their functional purposes. Subunits and features of the major systems are explored, incorporating their purpose, processes and benefits. Web sites for additional information are provided, along with software products available for the various applications. The second part of the course demonstrates each of the three systems with a prototypical example. Comparisons are provided, along with exhibits that illustrate the optimal use of each. In the concluding sections, meta data is discussed and data quality concepts are presented.	02/14/2022
279	Information Technology	E-Commerce: Application and Technology: Part 1	3.0	Course Overview: The combination of growth in the commercial utilization of the Internet, the rapid changes in technology, and the complexity of management has expanded the scope of the duties of business managers. This two-part course series, E-Commerce: Application and Technology, covers all aspects of electronic commerce: the World Wide Web, Internet, Intranet, Extranet, advertising and marketing, Web 2.0, XML, etc. The program is designed to help managers implement electronic commerce in their organization, as well as address steps to move business online, e-commerce strategies, and the concerns of business managers such as security concerns.	06/30/2021
280	Information Technology	E-Commerce: Application and Technology: Part 2	3.0	Course Overview: The combination of growth in the commercial utilization of the Internet, the rapid changes in technology, and the complexity of management has expanded the scope of the duties of business managers. This two-part course series, E-Commerce: Application and Technology, covers all aspects of electronic commerce: the World Wide Web, Internet, Intranet, Extranet, advertising and marketing, Web 2.0, XML, etc. The program is designed to help managers implement electronic commerce in their organization, as well as address steps to move business online, e-commerce strategies, and the concerns of business managers such as security concerns.	06/30/2021
281	Information Technology	FMN - 2020/November, Seg. 1 - Tax Implications of Virtual Currency	2.0	In October 2019, the IRS finally released its promised guidance on tax issues related to cryptocurrencies in the form of Revenue Procedure 2019-24 and a set of FAQs on its website. The Rev Proc looks to answer a question many have had about how to treat the hard fork of a cryptocurrency. Bitcoin Cash is the best known hard fork created in August of 2017. There are multiple aspects of Blockchain transactions and the use of blockchain technology is helping many companies run their businesses more smoothly. But there is nothing smooth when it comes to taxes. Mitchell Kopelman, CPA, partner-in-charge, Technology & Blockchain Practice at Aprio, discusses the tax implications of virtual currency transactions.	06/14/2022
282	Information Technology	FMN - 2021/April, Seg 3 - Blockchain Ledgers - The Accounting of Tomorrow	2.0	At its most basic level, blockchain is a ledger sitting in multiple different computers, a chain of blocks made up of digital pieces of information. It is decentralized and it is not necessarily controlled by a single entity or a single individual. Once information is entered, it is there to stay. It is irreversible, it can't be changed, deleted or eliminated. If a correction needs to be made, a new transaction has to be recorded that has to be approved by all parties involved and it is added to every participant's ledger. Dave Sackett, CFO at ULVAC Technologies, Inc. discusses how the blockchain ledger works, its use in the accounting world and how it can be integrated with the company's general ledger.	11/14/2022
283	Information Technology	Inbox Ninja: How to Manage and Secure Your Email and Inbox	1.0	Course Overview: The use of email is mandatory in order to communicate effectively in today's business world. Email often contains attachments. Although most of the time emails sent between colleagues is safe, there are times when email can be compromised unknowingly. In the field of accounting it is crucial that financial professionals be aware of best practices when setting up and managing email. In this course you will learn the history of email development, along with best practices when opening, storing, retrieving, and deleting email. View More Info	03/31/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
284	Information Technology	Managing Cyber Risk	2.0	Course OverviewManaging Cyber Risk is the second part of a two course series training program that assists senior executives and board members with better understanding how to understand and manage an organization's cyber risk. This course provides an overview of cyber risk dashboards to help organizations successfully monitor and manage its cyber risk, and some best practices for creating and implementing a dashboard. This course also covers best practice recommendations and considerations to reduce cyber risk via policy and controls implementation across four broad categories: people, process, technology, and environment.Despite the best defenses and preparation, the changes of an organization falling victim to a major cyber incident remain a reality. To address this reality, this course also details how an organization should react in the event of a data breach. It lays out broad recommendations on how to implement and execute against your incident response plan, crisis communications plans, and business continuity plans. The course highlights additional actions that help organizations manage longer-term post-breach impacts, from notifying stakeholders to conducting forensic investigations and determining post-incident lessons learned.View More Info	08/11/21
285	Information Technology	Overview of E-Commerce and Internet Security	1.0	Course Description:The world of E-commerce has come under attack from thieves, fraudsters, and hackers. This course will give you an overview of the types of hacks and fraud that can hurt E-commerce, and how to protect yourself from these attacks. View More Info	07/31/2021
286	Information Technology	Password Management	1.0	Course OverviewPassword management is one of the most crucial decision making processes that individuals and organizations are grappling with today. Since security has taken the forefront as a major concern for company data safety and company reputation, a debate on how to incorporate a viable password management system rages on. In this course, you will learn why passwords are important, and what constitutes a good password. You will also learn different theories on what a strong password should be, and what will replace passwords as authentication mechanisms. View More Info	03/22/2022
287	Information Technology	Principles of Cloud Computing: Perspectives on Business, Technology, and Cost	1.0	Course OverviewThis course provides an overview of overall cloud and traditional concepts related to computer-based systems that impact customer and non-customer applications. The course focuses on different application architectures and discusses database components that makeup a multi-tier solution. Additionally, this course also addresses concepts related to dedicated systems, the basics of cloud solutions, as well as the future of cloud-based solutions. View More Info	04/30/2023
288	Information Technology	Ransomware: What Is It and How Do I Protect Myself?	1.0	Course OverviewYou've probably heard the word Ransomware recently in the news describing attacks on computers. Ransomware has become a popular way to extort money from unsuspecting victims by software criminals. In this course, you will learn what ransomware is and how to protect yourself. View More Info	01/22/2022
289	Information Technology	Risk Management: How Risky Is Your Business?	1.0	Course OverviewBusiness risks from a security breach can be one of the most devastating things that can happen to a company or organization. Your reputation as an organization depends on your ability to guarantee the safety of your clients' information. It is very important that you are able to research, measure, and mitigate risks to your data. This course is targeted at accounting professionals and others who work in the industry. It covers the process of risk assessment and management at a high level. It includes a description of the qualitative and quantitative assessment methods, with specific examples. View More Info	03/22/2022
290	Information Technology	The Impact of Cloud Computing on Business and IT	1.0	Course Overview:Cloud Computing has proven to be the most effective method of storage and security used by organizations today. It is not only efficient, but it is a powerful tool that will only expand its reach in the future. This course is focused on how cloud computing is changing the nature of business applications, particularly as they impact information technology. The course material explores company organization structures, the future of in house IT groups, and the global implications of cloud computing.The first major section delves into a major future business dynamic that is affecting corporations around the world - the cybernetic economy. The key features and ingredients of this new economy are explained, the major transition elements are presented, and the implications for corporate organization are discussed. Next, the future of in-house IT groups is explored in depth. Key topics include process versus technology, traditional IT role versus a new focus on adding value, what needs to happen within IT to make it a value-added function, and the key attributes that IT needs to foster to effectively participate in a realtime global economy. The final section covers global implications of the new world within IT. The material covers how networks of independent people now use cloud computing, major features of cloud computing, and why the expanded use of cloud computing in business is a foregone conclusion.View More Info	03/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
291	Information Technology	Understanding Big Data	1.0	Course OverviewThis course provides an overview of big data concepts. This includes a discussion of binary conversions, the evolution of big data, as well as data anomalies. This course also includes examples of how big data is being used today by certain companies, the benefits of big data, as well as specific job roles that involve the use of big data. View More Info	04/30/2023
292	Information Technology	Understanding Cyber Risk	2.0	Course OverviewCybersecurity issues continue to grow in both prevalence and disruptive potential. While senior business leaders recognize that cyber risks pose significant threats to their businesses and organizations, more can be done to proactively increase the ability to oversee and manage these risks. This course is the first of two that aim to educate business leaders and management on how to assess, monitor and then manage cyber-related risks.Understanding Cyber Risk provides an overview of cyber risk and the lens and model through which leaders should view and measure that risk. Furthermore, this course identifies how an organization can prepare for cyber threats, including recognizing the different categories of cyber threat actors, common types of cyber attacks, identifying key assets and potential breach impacts, and detailing cyber risk management techniques and risk factors that impact every organization. View More Info	08/11/21
293	Information Technology	Yikes! Ransomware in the Enterprise	1.0	Course OverviewHave you, or someone in your company, had your computer system infected with malware, where valuable data is held for ransom? In this segment, Peter Vogel, a partner at Gardere Wynne Sewell, brings us up-to-date on the latest Ransomware threats, describing typical targets and the criminal perpetrators. He also provides sound advice on how to deal with this threat should you or your organization fall victim. View More Info	09/30/2021
294	Management Advisory Services	FMN - 2021/May, Seg 1 - 2021 Emerging Enterprise Themes - Part I	2.0	For over a decade, The Hackett Group has been running a survey to identify key issues CFOs, corporate executives and business leaders are facing and provides them with emerging enterprise themes that will influence finance in the upcoming year. The December 2020 study introduced three new items to the list of key finance objectives, reflecting the COVID-19 reality; improving finance agility, aligning skills and talent to changing business needs, and optimizing working capital management.Nilly Essaides, senior research director of finance, EPM and FinOps, andBill Marchionni, senior director, finance advisor at The Hackett Group, discuss key issues for 2021 and how 2020 has affected this year's accounting and finance list of priorities.	12/14/2022
295	Management Advisory Services	FMN - 2021/May, Seg 2 - 2021 Emerging Enterprise Themes - Part II	2.0	Digital transformation is one of the top trends in 2021 and the pandemic helped accelerate the process. Several enterprises adopted ERPs in the cloud or next-gen ERPs, enabling them to access data remotely, others adopted robotic process automation, establishing rules and structured data to automate business processes, and others are somewhere in between. The COVID-19 crisis has triggered an acceleration in the adoption of finance technologies.Nilly Essaides, senior research director of finance, EPM and FinOps andBill Marchionni, senior director, finance advisor at The Hackett Group, continue our segment on 2021 Key Issues identified in their survey and give us their insights on aggressive growth projections for several tools and solutions, the top growth areas for finance digital transformation and more.	12/14/2022
296	Management Services	Are You Prepared for Disruptive Demographics?	1.0	Course OverviewHave you and your organization considered the impact that demographic shifts - in race, in age and in generation - are making, and will continue to make, on the way we live today? Our cameras were present at the FEI's 2016 Financial Leadership Summit as Professor James H. Johnson of the University of North Carolina examined these ,disruptive demographics, and explained how they are changing the world in which you currently live and work. View More Info	06/30/2021
297	Management Services	Building a Sustainable Cost Leadership Culture	1.0	Course OverviewAs accountants have evolved from ,bean counters, to strategic partners, their focus has also evolved, shifting from cost accounting to cost management and, ultimately, to cost leaders. As cost leaders, they are able to help their organizations compete and thrive in today's complex global economy. However, they can't do it alone. In this segment, Dr. Jonathan Schiff, Professor of Accounting at Fairleigh Dickinson University, explains how organizations can develop the necessary sustainable cost leadership culture. View More Info	03/31/2023
298	Management Services	Cost Behavior Analysis	1.0	Course Overview:Cost behavior analysis provides a useful overview of financial data and financial outcomes for planning, control, and decision making. The program is designed for managers and entrepreneurs who need hand-on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include break-even analysis, cost-volume-profit analysis, fixed and variable costing, and regression analysis.	09/30/2021
299	Management Services	Cybersecurity: Let's Review!	1.0	Course OverviewCyber attacks and data breaches are still on the rise. In fact, many organizations have identified cybersecurity as their number one risk factor. What are the various classes and categories of these cyber incidents and the criminals who create them? In this segment, Anthony Todaro, Partner with the law firm DLA Piper, provides cogent answers to these questions as he reviews current cyber threats. He also describes a number of effective measures designed to prevent these damaging incidents from taking place. View More Info	05/03/22



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
300	Management Services	Developing An Agile Mindset: The Future Is Now	1.0	Course OverviewIn order to be successful in today's economy, enterprises need to find ways to respond to the sky-high expectations of their digitally empowered customers and employees. Many organizations are adopting the agile mindset, which is now being applied to non technological enterprises. Dr. Robert E. Johnson, president of Becker College, reveals that benefits the agile mindset has brought to his own institution and indicates the advantages it could also provide in corporate and financial environments. View More Info	03/31/2023
301	Management Services	FMN - 2019/December, Seg.3 - LinkedIn: The 'Professional Facebook'	2.0	Course OverviewIn a world where social media: Facebook, Twitter, Instagram, Snapchat, and the like, flood our everyday lives, LinkedIn appears as the hub between social media and the business world. It is known as the "Facebook for professionals" and often starts with a simple invitation to join from a friend or business contact, allowing us to become part of a much bigger network, connect with professionals all over the world and boost business if used properly. Larry Kaufman, Regional Managing Director Midwest with Experis Finance, offers his insights on how accountants and financial managers can maximize the use of LinkedIn for themselves and their organizations. View More Info	07/14/2021
302	Management Services	FMN - 2020/April, Seg.2 - Embracing Emerging Technologies	2.0	Course OverviewAccounting and finance leaders are bombarded with information about how technology can facilitate and transform their entire organization. And there is no time like now to put words into actions, plan for immediate changes and look ahead for future potential. Our video crew was on hand at a recent Financial Executive International conference where they videotaped a high level panel discussion on this topic. The panel featured three senior finance executives from major U.S. companies. Thanks to them, you can join the conversation about the importance of embracing emerging technologies in finance and accounting organizations and discover how you can empower your employees to incorporate technology into their roles. View More Info	11/14/2021
303	Management Services	FMN - 2020/August, Seg.4 - The Era of Artificial Intelligence and Robotics	2.0	Course OverviewWelcome to the era of artificial intelligence (AI), the process of programming computers to have the capability of simulating and initiating intelligent human behaviors. It is no longer a science fiction movie. It is a way of doing business while relying on data-intensive technologies and taking advantage of new AI tools in order to understand a data set. We see numerous applications in business from self-driving cars to customer service automation. Fola Ojumu is a partner at the CPA firm Kearney & Company and Director of the firm's Emerging Technology Practice. He helps us understand the difference between robotics and artificial intelligence. View More Info	03/14/2022
304	Management Services	FMN - 2020/January, Seg.1 - Technology and the Changing Role of the CFO	2.0	Course OverviewThe role of the CFO is increasingly shifting from a functional role to one of strategy. And taking advantage of emerging technology is a big part of that change. The CFO needs to be adept at leveraging today's technology and using the improved tools that it offers to gain better insights into operations in order to make more informed decisions.Ajit Kambil, Managing Director and CFO Program R&D Leader and Khalid Kark, Research Director for the CIO Program, both with Deloitte, explain how technology is transforming business today. They also outline the things the CFO will need to do to use technology to reshape the finance function. View More Info	08/14/2021
305	Management Services	FMN - 2020/May, Seg.3 - Business Coaching - Hype or Necessity?	2.0	Course OverviewToday's business world is growing and changing at an extreme pace. Growing numbers of business leaders and organizations are embracing coaching as a way to support their employees so they can create business solutions and stay agile in a rapidly changing business environment. Coaching is a big buzz word that is gaining traction in today's business world. Coaches work hand in hand with their clients to help them achieve their personal and career goals. Jamie Lee, Leadership and Negotiation Coach, discusses the value of coaching in today's business environment. View More Info	12/14/2021
306	Management Services	FMN - 2020/September, Seg. 3 - Is Communication Ever Enough?	2.0	George Bernard Shaw once said "The single biggest problem in communication is the illusion that it has taken place." During the pandemic, companies seem to have to navigate two storms: the challenge of the pandemic itself and the challenge of effectively communicating, as almost overnight, they had to transition from their offices to their homes. COVID-19 not only changed the way we work and the space in which we work but also the way we communicate. We've all gone through various phases and luckily, the majority of us made it through to the other side. Gabe Zubizaretta, CEO of Silicon Valley Accountants, discusses some of the top characteristics of effective communication, especially during the crisis we are still facing.	04/14/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
307	Management Services	FMN - 2021/June, Seg 3 - The Human Element Behind Numbers	2.0	Executives are always under pressure, but there is nothing like the pressure they felt and still feel due to the pandemic. In the initial months they were faced with having to present to stakeholders short-term forecasts in order to make numbers talk about an unpredictable future. An impossible task, but they delivered. They had to evaluate their company's viability with several unknown elements and assumptions that could not have been based on historical results. There has been nothing comparable to a global pandemic in recent years. Since the pandemic, we keep talking about companies and the pressures they feel to perform and stay afloat. But we seldom talk about the executives themselves, the human element behind the numbers. Julie Kantor, business psychologist, founder of JP Kantor Consulting, reveals the importance of focusing on the human aspect.	01/14/2023
308	Management Services	How to Achieve Breakthrough Innovations	1.0	Course Overview Many established companies are not prepared to deal with breakthrough innovation. They are subdivided into discrete structures and business units that tend to favor the aggressive pursuit of operational excellence and incremental innovation at the expense of disruptive innovation. In this segment, Marc Epstein, author, advisor and professor, shows how companies can benefit from both incremental and breakthrough innovation by blending the philosophy of successful startups with the experience, access to resources and network of an established company. View More Info	01/27/2022
309	Management Services	Idle Capacity Measurement and Management	1.0	Course Overview This course provides an overview of the concepts related to idle capacity. This includes identifying how idle capacity should be reported as well as the most harmful type of idle capacity. This course also differentiates between the various states of resources and identifies the types of idle capacity that should be included in unit costs. View More Info	03/31/2023
310	Management Services	Project Management: A Financial Perspective - Part 1	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time and within budget -- Project Integration, Project Scope, Project Time, Project Cost, Project Quality, Project Human Resources, Project Communications, Project Risk Management, and Project Procurement - that are essential to being an expert Project Manager. This series of courses follows for the most part the framework within the Project Management Institute's Project Management Body of Knowledge (PMBOK). The material, however, places a financial focus on projects as a way to accomplish desired changes in the enterprise in a coordinated and predictable way for favorable outcomes. Topics covered include economic feasibility study, life-cycle costing, target costing, and earned value analysis. Through better project management, you can reduce or eliminate failed projects and reduce the costs associated with successful one, increasing enterprise effectiveness in providing the maximum value to shareholders.	01/31/2023
311	Management Services	Project Management: A Financial Perspective - Part 2	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time and within budget -- Project Integration, Project Scope, Project Time, Project Cost, Project Quality, Project Human Resources, Project Communications, Project Risk Management, and Project Procurement - that are essential to being an expert Project Manager. This series of courses follows for the most part the framework within the Project Management Institute's Project Management Body of Knowledge (PMBOK). The material, however, places a financial focus on projects as a way to accomplish desired changes in the enterprise in a coordinated and predictable way for favorable outcomes. Topics covered include economic feasibility study, life-cycle costing, target costing, and earned value analysis. Through better project management, you can reduce or eliminate failed projects and reduce the costs associated with successful ones, increasing enterprise effectiveness in providing the maximum value to shareholders.	12/31/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
312	Management Services	Project Management: A Financial Perspective - Part 3	2.0	This series of courses (Parts 1, 2, and 3) on project management is designed to provide you with a deep understanding of the applications and importance of Project Management. You will learn how to assess a project with respect to time, costs, and resources in order to effectively and efficiently reach your goals. You will become familiar with the five processes involved in Project management - Initiating, Planning, Executing, Controlling, and Closing on time and within budget-Project Integration, Project Scope, Project Time, Project Cost, Project Quality, Project Human Resources, Project Communications, Project Risk Management, and Project Procurement - that are essential to being an expert Project Manager. This series of courses follows for the most part the framework within the Project Management Institute's Project Management Body of Knowledge (PMBOK). The material, however, places a financial focus on projects as a way to accomplish desired changes in the enterprise in a coordinated and predictable way for favorable outcomes. Topics covered include economic feasibility study, life-cycle costing, target costing, and earned value analysis. Through better project management, you can reduce or eliminate failed projects and reduce the costs associated with successful ones, increasing enterprise effectiveness in providing the maximum value to shareholders.	12/31/2022
313	Management Services	Reputation Risk: Surviving in an Age of Transparency	1.0	Course OverviewThe direct and indirect costs of fines, regulatory compliance, impaired credit ratings and third-party relationships have been instrumental in helping C-suites, Boards and accounting and finance professionals understand the nature and impact of what The Economist magazine has called the "risk of risks" - reputation risk. In this segment, Dr. Andrea Bonime-Blanc, CEO of GEC Risk Advisory, explains what organizations can do to gain a better understanding of these risks to their reputation and to prevent the crises they too often bring about. She also identifies the steps they can take to develop new opportunities and create additional value. View More Info	11/29/2021
314	Management Services	Strategic Performance Management: An Introduction v.2	1.0	Course OverviewThis course presents a model for implementing strategic performance measurement and management (SPM ²) systems using field-tested methods derived from organizations that have been identified as sites of "best practice." Practical and effective transformation management methods from a "systems thinking" perspective are included to enhance the work of those who wish to implement a SPM ² system. It will benefit managers, executives, and others who wish to explore or implement SPM ² systems in their organizations and who wish to have a comprehensive and integrated model for building such systems. This course is directed particularly at organizations that are trouble in one or both of the following areas:Reaching consensus and clarity on strategic objectives and intentions.Achieving appropriate focus among activities and action programs competing for time and resources.	01/23/2022
315	Management Services	Strategic Performance Measurement and Management Implementation v.2	1.0	Course OverviewThis course presents a model for implementing strategic performance measurement and management (SPM ²) systems using field-tested methods derived from organizations that have been identified as sites of "best practice." Practical and effective transformation management methods from a "systems thinking" perspective are included to enhance the work of those who wish to implement a SPM ² system. It will benefit managers, executives, and others who wish to explore or implement SPM ² systems in their organizations and who wish to have a comprehensive and integrated model for building such systems. This course is directed particularly at organizations that are trouble in one or both of the following areas:Reaching consensus and clarity on strategic objectives and intentions. Achieving appropriate focus among activities and action programs competing for time and resources.	03/31/2023
316	Management Services	Think Like a PMP: What All the Cost and Schedule Assessment Calculations Really Mean	1.0	Course OverviewFinancial and reputation risks for general financial operations in business is mounting across the globe. Recent events has laid bare the high cost of exposing clients and organizations to the vulnerabilities to intrusion. As an industry leader, it is your responsibility to protect assets and avoid attacks. Performing this task will require that you are able to assess risks and measure cost that are necessary to be aware of when planning and maintaining projects. This class is targeted at Accounting professionals and others who work in the industry. In this course, you will learn about the different cost and schedule assessment calculations used in projects. The different formulas and outcomes of these calculations will be explained. View More Info	03/28/2022
317	Management Services	Thinking Agile: How to Use Agile Principles in Business Leadership	1.0	Course OverviewYou've probably heard the buzzword Agile everywhere in the business world, around the virtual water cooler all the way up to the corporate boardroom. Once practiced in the dark arts of software development, Agile has become a trending style across business operation and planning, particularly in project and team management. But it's more than a buzzword or trend - Agile is a new way of solving age-old business problems. View More Info	01/23/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
318	Management Services	Transforming the Future of Finance	1.0	Course Overview: Today's leading organizations are seeking a more strategic, customer-focused and cost-effective structure, one that can meet the challenges of an environment that is marked by constant economic, regulatory and technological change. In this segment, Dr. Jonathan Schiff, Professor of Accounting at Fairleigh Dickinson University, explains how corporate finance and accounting can work synergistically with information systems and human resources to reach new levels of performance, productivity and effectiveness. View More Info	05/31/2023
319	Management Services	Using Corporate Performance Management to Create Shareholder Value	1.0	Course Overview: This course introduces the user to the concepts surrounding Corporate Performance Management (CPM) and its use in order to create shareholder value. The course emphasizes the use of complete, accurate, and timely information as well as the 13 critical questions that a corporate strategy is built on. Additionally, the course also discusses multi-dimensional data, the key components of CPM, and presents several case studies evidencing its successful implementation.	01/31/2022
320	Personal Development	Business English: Part 1	1.0	Course Overview: One's ability to communicate effectively in the professional workplace requires mastery of a number of different communication skill sets, and it is very important that those who work in such settings achieve such mastery. In organizations where effective communication is not the norm, otherwise avoidable problems typically ensue. Many of these problems, in turn, negatively impact employees' ability to perform their jobs and interact effectively with fellow employees, clients, customers, and other stakeholders effectively. The main goals of this course are to address the following topics: reading, writing mechanics, and business writing principles. View More Info	03/31/2023
321	Personal Development	Business English: Part 2	2.0	Course Overview: This course is the second in a two-part series. The topics addressed in the Business English: Part 1 course are reading, writing mechanics, and select writing principles, whereas business writing, communicating nonverbally, speaking, and listening are addressed in this course, Business English: Part 2. As was mentioned in the Business English: Part 1 course, one's ability to communicate effectively in the professional workplace requires mastery of a number of different communication skill sets. It is very important that those who work in such settings achieve such mastery. As can be imagined, in organizations where effective communication is not realized, avoidable problems often ensue. Many of these problems negatively impact employees' ability to perform their jobs effectively and interact effectively with fellow employees, clients, customers, and other stakeholders. With this in mind, the purpose of this course is to provide information pertaining to the above-mentioned communication skill sets — business writing, speaking, and listening. View More Info	09/30/2021
322	Personal Development	Effective Communication in the Workplace (Updated)	2.0	Course Overview: Achieving effective communication in the workplace should be a major goal of any organization. As can be imagined, in organizations where effective communication is not the norm, avoidable problems often ensue. Many of these problems negatively impact employees' ability to perform their jobs effectively and this, in turn, has negative effects on organizations. The main goal of this course is to address a number of topics pertaining to communicating at work. With this in mind, the course is broken into the following topics: Benefits of Effective Workplace Communication, Positive and Negative Workplace Communication, The Impact of Communication Technologies on Workplace Communication, Millennials' Communication Preferences in the Workplace, Communicating with Supervisors, Accepting Constructive Feedback Graciously, Asking for Help from a Co-worker, Barriers to Effective Communication in the Workplace, Improving Communication Organization-Wide in the Workplace, Improving Employee Communication in the Workplace, Communicating Nonverbally, Communicating in Writing, Communicating on Social Media, Giving Presentations, Listening Effectively, Communicating in Meetings, Communicating in Teams, Communicating with Customers and Clients. View More Info	01/02/22
323	Personal Development	EQ vs. IQ: The Secret to a CPA's Success	1.0	Course Overview: Many people still believe that Intelligence Quotient (IQ) outweighs Emotional Quotient (EQ) in the workplace and that success is dependent on our IQ level. Modern research, however, shows over and over that a high IQ might get you in the door, but a high EQ will get you ahead. In this course we will learn to understand IQ and EQ and why they both have their place in career success. In particular, we will review the components of EQ and learn how it is measured and tested.	05/26/2022
324	Personal Development	How To Supervise People (Updated)	1.0	The purpose of this course is to introduce the user to the concepts of supervising people. The program will cover how to: (i) meet manager's expectations and contribute to the organization's overall success; (ii) communicate intentions clearly so employees will use their talents to achieve the required objectives; (iii) motivate, coach, and mentor employees effectively; and (iv) develop a powerful and useful network of influence among peers, supervisors, managers, and employees.	09/30/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
325	Personal Development	Identity Theft	1.0	Course Overview:This course provides an overview of identity theft and cyber crime, with a focus on why these threats keep growing more common and costly. It describes profiles and methods of identity thieves and cyber criminals and how they use stolen information. It also covers the most important federal and state laws against identity theft.	03/31/2023
326	Personal Development	Influence and Persuade	2.0	Course OverviewThis course provides an overview of the principles and best practices with respect to influence and persuasion. Part 1 of this course focuses on building bridges and a discussion of the roots of influence whereas Part 2 relates specifically to managing the flow and the various means of persuasion. This course additionally provides a number of examples to help emphasize the concepts presented by the author.	04/30/2023
327	Personal Development	Influence and Persuasion in the Workplace	1.0	Course OverviewThis program contains information pertaining to influence and persuasion in the workplace. The information focuses on the following major topics: Influencing Styles, Ways to Influence Others in the Workplace, Ways Business Managers Can Influence Employees, Ways Business Leaders Can Influence Employees, Influencing Clients and Customers, Types of Persuasion, Qualities of Exceptionally Persuasive People, How to be a Persuasive Negotiator, Persuasion Tips, and Ways to Overcome Barriers to Successful Persuasion. The terms influence and persuasion are defined and discussed in the "Course Introduction" section. You will benefit from the information presented in this course in the workplace. While the course content is directed specifically toward businesspeople, some of the suggestions are also applicable to influencing and persuading others outside of the workplace in their personal and social lives. View More Info	04/02/22
328	Personal Development	Inspire Like a Rock Star and Still Have Time for Lunch	1.0	Course OverviewNone of us work alone. In fact, we all depend on others for support, input, data, ideas, and even inspiration. Studies have shown that we are only as good as our combined team. And happy teams showed more than twice the financial returns of their discontented counterparts. We can either lift each other up or pull each other down. This workshop focuses on the secrets behind the most successful teams. INSPIRE with excitement, MOTIVATE with recognition, and ENERGIZE with progress. These simple ideas will have a great impact on you and your team. View More Info	05/31/2022
329	Personal Development	Know Your Impact!	1.0	Course OverviewThis course provides an overview of the six internal needs that everyone attempts to satisfy and balance daily. This includes self-love, self-power, communication, solitude, equality, and influence. This course addresses the significance of the six needs and their direct impact on your personality as well as the positive outcomes derived when these needs are satisfied and internal balance is achieved. View More Info	06/16/2022
330	Personal Development	Listening Skills (Updated)	1.0	Course OverviewThe main goal of this course is to strengthen your knowledge of how to be an effective listener. In doing so, you will review a number of effective listening techniques as well as a number of barriers to effective listening. As you move through the course, you will certainly have the opportunity to reflect on listening deficiencies you may have and, in turn, effective listening techniques that can help you overcome them. View More Info	08/31/2021
331	Personal Development	Long-Term Care Fundamentals (Updated - 2)	5.0	Course Overview:The risk of needing long-term care – a designation given to a broad range of services designed to meet an individual's mental, emotional or physical health and personal needs and which are often provided over an extended period of time – is present at all ages. However, as individuals become older the risk of requiring long-term care increases significantly.The U.S. population is expected to increase in size by about 27% by the year 2050. In contrast, the part of the U.S. population most at risk for needing long-term care – the segment comprised of individuals 85 years old or older – is expected to grow about 280% during this same period. Not only is the part of the population most at risk for needing long-term care growing disproportionately, the cost to provide that care is also increasing. Long-term care costs are substantial and, over the last several years, have been increasing at a rate that exceeds the inflation rate. The growing risk of needing long-term care fueled by a rapidly aging population coupled with the high and continually increasing cost of such care can present burdensome financial concerns to many clients and their heirs. This course examines the nature of long-term care, the forms in which it may be delivered, the risk of needing such care, the costs of long-term care, the sources available to pay long-term care costs and the features of long-term care insurance. View More Info	09/26/2021
332	Personal Development	Masterful Time Management (Updated)	2.0	Course OverviewThis course provides an overview of mastering time management. This includes a discussion of countering bad habits which contribute to time erosion as well as using principles of excellent time management. This course also addresses how to engage your time management tool regularly and how to manage your time both creatively and reactively. View More Info	04/24/2022



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
333	Personal Development	Organizational Communication	1.0	Course OverviewWhat is organizational communication? Basically, the term refers to the process by which people within organizations communicate with others to achieve common objectives and goals. The main goal of this course is to address a number of organizational communication topics. With this in mind, the course is broken into the following major topics: Formal & Informal Communication, Internal Communication, External Communication, Organizational Communication Plans, Organizational Communication Strategies, Organizational Communication Networks, Organizational Communication Flow, Organizational Communication Channels, Communication Assessment, Managing Organizational Communication, Barriers to Organizational Communication, Effective Organizational Communication, Millennial Workers' Communication Qualities and Workplace Preferences, and Communication Suggestions. View More Info	05/02/22
334	Personal Development	Perform Like a Rock Star and Still Have Time for Lunch	1.0	Course OverviewThis course is designed for busy professionals who juggle too many deadlines, multiple projects and conflicting demands, all of which have ,top, priority. By revisiting the Rules of Time Management, identifying the real priorities and developing an action plan that ensures success, learners develop the habit of peak performance to maximize their productivity on a daily basis. This course will rock your world with new tips, techniques and strategies to achieve more than you ever thought possible.	05/31/2022
335	Personal Development	Preparing and Delivering Effective Face-to-Face, Poster, and Webcast Presentations	1.0	Course OverviewThe goal of this course is to help you better understand how to make effective presentations and conduct effective question-and-answer (Q&A) sessions. The course is broken into the following sections: Business Presentation Types, Controlling Speaking Anxiety, Basic Elements of Effective Business Presentations, The Presentation Process, and Additional Presentations and Q&A Sessions Sources. View More Info	05/02/22
336	Personal Development	Preventive Stress Management v.2	3.0	Course OverviewThis course presents an introduction to the creatively ambiguous topic of stress in organizations. The dual focus in the course is on, first, understanding the stress process and its effects, and, second, preventively managing stress and demands. Self-assessment activities and preventive stress management interventions are presented. Preventive stress management skills are essential for all business executives. View More Info	03/31/2023
337	Personal Development	Professionalism	1.0	Course OverviewThe main goal of this course is to strengthen your knowledge about and awareness of the importance of professionalism in the business place. The information focuses on the following major topics: The Importance of Workplace Professionalism to Organizations, The Importance of Professionalism to Business People, Inspiring Professionalism in the Workplace, Professional Ethics, Unprofessional Conduct in the Workplace, Characteristics of Exceptional Business Professionals, Professionalism Qualities Business People Should Possess, Professionalism Traits of Business Managers, Professionalism Traits of Business Leaders, Workplace Professionalism Reminders and Tips for Millennials, The Role of Interpersonal Skills in Professionalism, The Role of Business Etiquette in Professionalism, Client/Customer Service Professionalism Suggestions, Phone Professionalism Suggestions, and Online Professionalism Suggestions. View More Info	05/02/22
338	Personal Development	Resolve Conflict Like a Rock Star and Still Have Time for Lunch	1.0	Course OverviewWhether in the workplace or the home, conflict is inevitable. If ignored or responded to ineffectively, conflict can create hostility and disconnect with others. If productively managed, however, conflict can promote personal growth, harmony in relationships and greater success at work. This course teaches the consummate formula for approaching and resolving conflict that creates a personal win-win and quality business outcomes. View More Info	05/31/2022
339	Personal Development	Stress Management Principles	1.0	Course Overview:This course seeks to familiarize the user to stress and how such stress can affect an individual's everyday life. The course will define and provide examples of stress, describe the effect of stress on one's body, and list internal and external symptoms of stress. The course will also provide the user with techniques for reducing and releasing stress. Finally, the course will show the user how to cope with workplace stress.	09/30/2021
340	Personal Development	Using Principles of Critical Thinking: Part 1 - Substance and Structure	1.0	Course OverviewThis course provides an overview of using principles of critical thinking. Part 1 of this course relates to substance and structure whereas the second part relates to highlighting ideas. Overall, this course seeks to address time-testing techniques to heighten message integrity, assess information to determine reliable and trustworthy conclusions, structure arguments precisely, and communicate based on scientific principles. View More Info	05/22/2022
341	Personal Development	Using Principles of Critical Thinking: Part 2 - Reasoning and Refuting	1.0	Course OverviewThis course provides an overview of using principles of critical thinking. It is the author's second course on the topic and deals with reasoning and refuting. Overall, this course provides information on how to argue logically from either side of a position, apply formal models of effective argumentation, and develop skills to avoid misleading or inaccurate wording. View More Info	05/22/2022



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
342	Personal Development	Workplace Etiquette	1.0	Course OverviewThis course provides an overview of workplace etiquette with specific focus around a person's attitude, conduct, and treatment of others. In addition, the course also lists proper etiquette techniques with respect to email/telephone communication, making good first impressions, introductions, as well as proper table manners. Finally, the course provides a top 10 list of etiquette No-Nos.	03/31/2023
343	Personal Development	Writing in Plain Language	2.0	Course OverviewThis course provides an overview of the principles and best practices of writing in plain language. The focus of this course is on using a plain language approach for a client-centered style, organizing ideas effectively with clear formatting techniques, as well as editing sentences for fluency and active voice. This course also addresses how to maintain conceptual and grammatical consistency in sentences, how to employ techniques to reduce verbiage and highlight key ideas, as well as translate jargon into common words. View More Info	05/22/2022
344	Personnel/Human Resources	Beyond Diversity (Updated)	2.0	Course OverviewThis course provides an overview of diversity. This includes understanding the types of diversity, acknowledging the value of diversity, recognizing changing demographics, and identifying unifying issues. This course seeks to help you gain personal awareness and insight, learn the importance of acknowledging and appreciating others, as well as supporting the valuable contributions made by others. View More Info	09/27/2021
345	Personnel/Human Resources	Delegation, Coaching, and Mentoring	1.0	Course OverviewThis course provides insights and learning on the subjects of delegation, coaching and mentoring. The course covers the "why's, when's and how's" for these important aspects of managing. After providing a brief introduction, the topics of what to delegate, barriers to effective delegation, characteristics of effective delegation, purposeful delegation and what not to delegate are explored -- providing techniques that can be applied on the job. The subject of coaching includes a template on characteristics, strategies and skills necessary for effective coaching, along with a series of pre-coaching steps to employ. The course points out the difference between coaching and mentoring, and then delves into the characteristics of mentoring plus a detailed discussion of mentoring benefits for the organization. After presenting a set of communication skills for mentoring, the course concludes with a section on helping managers determine whether or not an employee is ready for mentoring.	10/31/2021
346	Personnel/Human Resources	How to Prevent Sexual Harassment and Hostile Work Environments: For Employees (Updated)	1.0	Course OverviewThis course provides an overview of sexual harassment in the workplace. This includes understanding the warning signs of sexual harassment as well as the characteristics of a hostile work environment. This course also identifies the various types of sexual harassment, how to appropriately report this behavior, as well as effective employee practices to prevent sexual harassment in the workplace. View More Info	05/31/2023
347	Personnel/Human Resources	Legal Rules of Hiring and Termination	2.0	Course OverviewThis course provides the user with an understanding of the key characteristics, best practices, and important considerations of the interview process. In addition, it describes certain questions that are prohibited to be asked in an interview and the appropriate steps in conducting a background check of a job applicant. Finally, the course provides an overview of investigations and appropriate procedures to follow with respect to terminations to avoid legal exposure.	03/31/2023
348	Personnel/Human Resources	Millennials In The Workplace (Updated)	1.0	People born in the United States between the early 1980s and early 2000s are commonly referred to as Millennials and among some, the we generation. Millennials represent approximately one-fourth of the U.S. population and are projected to represent nearly half of the world's workforce and 40 percent of the U.S. workforce by 2020 and 75 percent of it by 2025.This course will focus almost exclusively on that group of people referred to as Millennials and more specifically to issues ranging from recruiting to retaining them in the workplace. As you probably already know, these are not the easiest of challenges. Generally speaking, Millennials' attitudes and preferences regarding work, career advancement, and the workplace are not identical to those of Gen Xers and Baby Boomers. While making adjustments based on differing preferences and expectations in areas ranging from recruiting to retaining employees is certainly not a new concept, the magnitude of the adjustments needed to recruit, manage, lead, motivate, and retain Millennials is more pronounced. In response, this course addresses numerous techniques and suggestions ranging from how to recruit and train Millennials to how to manage, lead, and retain them.The information presented in this course focuses on the following topic areas:Millennials' Work and Workplace Preferences and Attitudes, Recruiting Millennials, Training Millennials, Managing & Leading Millennials, Motivating Millennials, Mentoring Millennials, and Retaining Millennials.	01/31/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
349	Personnel/Human Resources	Modern Supervision - Part 1	4.0	<p>Course OverviewThis course (Parts 1 and 2) is especially designed to teach you the essential knowledge of supervision and the key role that the supervisor plays in today's organizations. In most organizations it is recognized that the supervisory job is demanding and exacting. Success or failure of the entire organization is often conditioned by the competency at the supervisory level. This course attempts to present and discuss those things that are essential to being a successful supervisor. It is designed to meet the special needs of a person aspiring to a supervisory job, and the practicing supervisor. The course is applicable to all types of supervisory jobs whether in manufacturing, service, or not-for-profit organizations. For the potential supervisor the course affords a concise but complete presentation and acquaintance with the many problems that will be confronted. For the experienced supervisor the material provides an overall review, a broadening of supervisory horizons, and a kindling of new and fresh thinking in the supervisory area. View More Info</p>	06/26/2022
350	Personnel/Human Resources	Modern Supervision - Part 2	4.0	<p>Course OverviewThis course (Parts 1 and 2) is especially designed to teach you the essential knowledge of supervision and the key role that the supervisor plays in today's organizations. In most organizations it is recognized that the supervisory job is demanding and exacting. Success or failure of the entire organization is often conditioned by the competency at the supervisory level. This course attempts to present and discuss those things that are essential to being a successful supervisor. It is designed to meet the special needs of a person aspiring to a supervisory job, and the practicing supervisor. The course is applicable to all types of supervisory jobs whether in manufacturing, service, or not-for-profit organizations. For the potential supervisor the course affords a concise but complete presentation and acquaintance with the many problems that will be confronted. For the experienced supervisor the material provides an overall review, a broadening of supervisory horizons, and a kindling of new and fresh thinking in the supervisory area. View More Info</p>	06/26/2022
351	Personnel/Human Resources	Performance Appraisals That Work (Updated)	2.0	<p>This course is designed to discuss the dynamics associated with performance appraisals and offer solutions for the performance appraisal development process. This includes an overall master plan for the evaluation process and a detailed framework of common performance areas that can be measured. The presenter suggests best practices for effective performance appraisals and offers examples of common problems to avoid.</p>	09/30/2022
352	Personnel/Human Resources	Proper Documenting and Progressive Discipline	1.0	<p>Course OverviewThe proper management of documentation and progressive discipline when dealing with employee behavioral issues is crucial to any organization. Essential to that process are good, effective communication skills, which help to ensure that all policies are clearly and concisely stated, and that everyone interprets the rules in the same way. This course addresses the steps necessary to maintain high disciplinary standards while retaining good employees. The importance of viewing discipline not simply as a punishment, but first and foremost as a way to help employees develop, is emphasized, along with the importance of defining clear objectives so that employees know what is expected in terms of behavior and performance. A five-step process for documenting performance and behavioral issues, and the procedures and questions for a beneficial disciplinary interview, are explored, along with potential employee reactions to these disciplinary interviews and recommendations for dealing with these reactions.</p>	02/28/2023
353	Personnel/Human Resources	Recruitment and Selection (Updated)	1.0	<p>Course OverviewThe recruitment and selection process can be used to enhance employee morale, promote job efficiency, and diminish the costs of turnover across an organization. The objective of this course is to understand recruitment and selection, to learn effective techniques and skills in the selection and interview process, and to identify the legal issues associated with the recruitment and hiring process. In this course, certain procedures and approaches to recruitment and selection are highlighted. The course also identifies the types of questions to ask and wording to use during the interview process, and how to evaluate the answers a candidate provides.</p>	03/31/2023
354	Personnel/Human Resources	Wage and Hour Laws (Updated)	1.0	<p>Course Overview:This course provides an overview of the wage and hour laws as mandated by the U.S. Department of Labor (DOL) under the Fair Labor Standards Act. The course describes how the DOL enforces more than 180 federal labor laws, and how these mandates and the regulations that implement them cover many workplace activities. Areas of high concern include minimum wage, overtime pay, freedom from employment discrimination, unemployment insurance, and workers' compensation. In addition, the course examines the most recent significant change to the Fair Labor Standards Act that went into effect August 23, 2004 and is defined by the Department of Labor as the „FairPay rules.„ View More Info</p>	02/14/2022
355	Personnel/Human Resources	Workplace Violence: It's a Matter of Life: For Managers (Updated)	2.0	<p>Course OverviewThis course provides an overview of workplace violence. This includes understanding what is meant by workplace violence, identifying and reducing risk factors, as well as being able to detect warnings signs of a disgruntled or disturbed employee. This course also provides information on how to diffuse potentially dangerous situations and the major methods for minimizing workplace violence. View More Info</p>	09/30/2021



IMA Knowledge Exchange powered by Kaplan: Course Listing

Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
356	Personnel/Human Resources	Your Organization's Effectiveness Starts with People	2.0	Course OverviewThe goal of this course is to familiarize the user with the principles of hiring, training, promoting and developing labor in an organization. At the end of the course, the user should understand the challenges facing employers in getting their workforce moving in the same direction to achieve management's strategy. The user will become familiar with concepts and techniques behind hiring new employees and dealing with existing employees through such mechanisms as incentive plans.	01/04/22
357	Regulatory Ethics	AICPA Ethics (Updated - 2)	4.0	Course OverviewThis course is designed to satisfy the 4-hour ethics CPE requirement in most state jurisdictions. This ethics program will satisfy jurisdiction CPE requirements that are not state specific for a 4-hour regulatory ethics program based on the AICPA Code of Professional Conduct generally effective for periods after December 15, 2014. It addresses Ethics Code requirements for all members, members in public practice, members in business, and other members.View More Info	09/30/2021
358	Regulatory Ethics	CPA Ethics - General Standards And Acts Discreditable	1.0	This is an ethics course covering the general standards of professional conduct and business practices adhered to by CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents general standards and acts discreditable found within the AICPA Code of Professional Conduct along with ethical dilemmas. It fulfills a 1-hour ethics requirement.	04/30/2023
359	Regulatory Ethics	Enrolled Agent Ethical Standards: Practices and Procedures (Updated - 2)	2.0	Course Overview:The Internal Revenue Service routinely processes more than 200 million tax returns each year, many of them prepared by tax professionals. Not surprisingly, as tax law becomes increasingly complex, taxpayers often seek the knowledgeable assistance of enrolled agents and other professionals in their preparation. To help ensure enrolled agents and other professionals understand their ethical responsibilities in representing their clients before the IRS and in preparing tax returns, the IRS has published Treasury Department Circular 230. Circular 230 offers substantial guidance by:Setting forth rules relating to the authority to practice before the IRS; andIdentifying the duties and restrictions relating to such practice. This course will examine the principal rules, duties and restrictions applicable to enrolled agents in their professional activities.	09/25/2021
360	Regulatory Ethics	Ethics and the Corporate CPA	1.0	Course OverviewThis course is designed to provide the user with an overview of ethical issues facing corporate accountants. This includes an overview of the AICPA Code of Professional Conduct as well as specific instances where corporate accountants have faced ethical challenges.	03/31/2023
361	Regulatory Ethics	Ethics for Accountants (Updated 2019)	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/16/2021
362	Regulatory Ethics	Ethics For Accountants (Updated 2021)	4.0	This is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA'sStatement of Ethical Professional Practice are included.	06/30/2023
363	Regulatory Ethics	Ethics for Alaska - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
364	Regulatory Ethics	Ethics for Arizona - 2019	4.0	Course OverviewThis is an ethics course for Arizona covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents the AICPA Code of Professional Conduct and an approach --the threats and safeguards approach --to coping with ethical dilemmas. Finally, the course includes summary information from the Arizona Statutes and Rules.View More Info	02/18/2022
365	Regulatory Ethics	Ethics for Arkansas - 2019	4.0	Course Overview:This general ethics course satisfies the 3 hour ethics requirement in the area of accounting professional conduct and ethics. CPAs must take an additional 1 hour of ethics from the Arkansas Board or their website to fulfill the 4 hours of ethics required for each renewal cycle. The course covers standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach -- the threats and safeguards approach -- to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Also included are some cases of AICPA ethics violations. Note: CPAs must take 1 hour of ethics from the Arkansas Board or their website once every renewal cycle. This course fulfills 4 hours of ethics, but the 1 hour must still be taken. View More Info	07/23/2021
366	Regulatory Ethics	Ethics for California - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
367	Regulatory Ethics	Ethics for Colorado - 2019	4.0	Course OverviewThis is an ethics course for Colorado CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach --the threats and safeguards approach --to coping with ethical dilemmas. Also included are some cases of AICPA ethics violations. Chapter 3 and the appendices cover Colorado Rules of the State Board of Accountancy, the Revised Statutes and Policies adopted by the Board.Note: This course does not fulfill the 2 CR&R Course for new or reactivating CPAs. View More Info	02/18/2022
368	Regulatory Ethics	Ethics for Connecticut - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. View More Info	02/13/2022
369	Regulatory Ethics	Ethics for Delaware - 2019	4.0	Course OverviewThis is a Delaware ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach --the threats and safeguards approach --to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Section 9 discusses specific rules and regulations for Delaware CPAs. View More Info	06/30/2021
370	Regulatory Ethics	Ethics for Florida CPAs - 2020	4.0	This is an ethics course designed for Florida CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas.Section 8 covers Florida Ethics, including a review of key sections within Chapter 61H1:Administrative Code, Chapter 473: Regulation of Professions and Occupations - Public Accountancy, and Chapter 455: Business and Professional Regulation: General Provisions.	06/30/2023



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
371	Regulatory Ethics	Ethics for Hawaii - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
372	Regulatory Ethics	Ethics for Idaho - 2019	4.0	Course Overview:This is an ethics course for Idaho CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. Also included are some cases of AICPA ethics violations.Section 8 covers Idaho State Specific Ethics. View More Info	01/23/2022
373	Regulatory Ethics	Ethics for Illinois - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
374	Regulatory Ethics	Ethics for Indiana - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
375	Regulatory Ethics	Ethics for Iowa - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
376	Regulatory Ethics	Ethics For Kansas - 2020	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Kansas CPAs.	03/31/2023
377	Regulatory Ethics	Ethics for Kentucky - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
378	Regulatory Ethics	Ethics for Maine - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
379	Regulatory Ethics	Ethics for Maryland - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
380	Regulatory Ethics	Ethics for Massachusetts - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
381	Regulatory Ethics	Ethics for Minnesota - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
382	Regulatory Ethics	Ethics for Mississippi - 2019	4.0	Course OverviewThis is an ethics course for Mississippi CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. Section 8 covers Mississippi Licensing Rules and Regulations. View More Info	06/30/2022
383	Regulatory Ethics	Ethics for Missouri - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
384	Regulatory Ethics	Ethics For Montana - 2020	2.0	This is an ethics course covering integrity, objectivity and independence ethical standards for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills the 2-hour ethics requirement for Montana CPAs.	03/31/2023
385	Regulatory Ethics	Ethics for Nebraska - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
386	Regulatory Ethics	Ethics for Nevada - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021



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Course #	Field of Study	Title	CPE Credit	Product Description	Expiration Date
387	Regulatory Ethics	Ethics for New Hampshire - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
388	Regulatory Ethics	Ethics for New Mexico - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
389	Regulatory Ethics	Ethics for New York - 2019	4.0	Course OverviewThis is an ethics course for New York CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach --the threats and safeguards approach --to coping with ethical dilemmas. Also included are some cases of AICPA ethics violations. The last section deals specifically with New York State rules on ethics as found in the NYS Law, Rules and Regulations.View More Info	10/02/22
390	Regulatory Ethics	Ethics for New York - Tax Concentration	4.0	Course OverviewThis is an ethics course for New York CPAs with a taxation concentration covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. Also included are some cases of AICPA ethics violations. Section 6 covers the Standards for Tax Professionals and IRS Circular 230. Section 8 deals specifically with New York State rules on ethics as found in the NYS Law, Rules and Regulations.View More Info	02/18/2022
391	Regulatory Ethics	Ethics For North Carolina - 2020	2.0	This is an ethics course for North Carolina covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The AICPA Code of Professional Conduct and the North Carolina Administrative Code are reviewed.	01/31/2023
392	Regulatory Ethics	Ethics For Ohio - 2021	3.0	This is an ethics course for Ohio CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach -- the threats and safeguards approach - to coping with ethical dilemmas.Section 6 covers Ohio Professional Standards and Responsibilities.	05/31/2022
393	Regulatory Ethics	Ethics for Oklahoma - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
394	Regulatory Ethics	Ethics for Oregon - 2021	4.0	This is an ethics course for Oregon CPAs covering standards of professional conduct and business practices for CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It presents ethical reasoning and the AICPA Code of Professional Conduct to assist with coping with ethical dilemmas. Sections 6, 8 and 9 cover the Oregon Statutes, Rules, and Code of Professional Conduct. An overview of recent case studies pertaining to Board rules is included in the Appendix.	01/06/22



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395	Regulatory Ethics	Ethics for Pennsylvania - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
396	Regulatory Ethics	Ethics for Rhode Island - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
397	Regulatory Ethics	Ethics for Utah - 2019	4.0	Course Overview:This is a 4 hour course for Utah covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents the AICPA Code of Professional Conduct and an approach --the threats and safeguards approach --to coping with ethical dilemmas. The course includes one CPE hour of education on the Utah Certified Public Accountant Licensing Act and Certified Public Accountant Licensing Act Rules. View More Info	01/23/2022
398	Regulatory Ethics	Ethics for Vermont - 2019	4.0	Course OverviewThis is an ethics course covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach - the threats and safeguards approach - to coping with ethical dilemmas. The Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the CPA's responsibilities are summarized. Finally, a brief discussion of the AICPA's Standards for Tax Service and the IMA's Statement of Ethical Professional Practice are included. View More Info	07/23/2021
399	Regulatory Ethics	Ethics for Washington CPAs - 2021	4.0	This is an ethics and regulations course for Washington CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It covers the specific Washington Public Accountancy Act and the Board's rules and policies, the profession's Code of Conduct (Code), and the differences between Washington State law and the AICPA Code. After completing this course, participants will have an understanding of the laws and regulations in Washington State governing accountancy, where to access those laws and regulations, and an understanding of the scope and nature of those laws and requirements. This course is for 2021.	01/01/22
400	Regulatory Ethics	Ethics Training for Texas CPAs - 2020	4.0	Course OverviewThis is an ethics course for Texas CPAs covering standards of professional conduct and business practices adhered to in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It provides a background on ethical principles and values, ethical codes and requirements included in the AICPA Code of Professional Conduct, and a focus on the Texas State Board of Public Accountancy Rules of Professional Conduct. The rules will be supplemented with case studies. The intention is to provide you with precise text from the Board, along with supplemental information to help understand real-life situations or nuances. View More Info	07/31/2022
401	Regulatory Ethics	FMN - 2020/December, Seg 4 - Ethics in Brand Licensing and the Impact of Technology	2.0	Brand licensing is often viewed as a balance of risk and reward, a marriage that has a finite life and can end with an amicable or a nasty divorce. However, those relationships create legal as well as ethical challenges. Our crew was able to record a panel discussion addressing ethics in brand licensing. The panelists, Maura Regan, president, Licensing International, Marshall Mizrahi, vice president, Handcraft Manufacturing Corp., Elisheva Jasie, head of partnership & licensing, Vicente & Partners LLP, and Elizabeth Henriens, lawyer and managing manager, Henriens PLLC, addressed how technological changes have affected the licensing industry, what kind of changes they have witnessed in the past decade and what they anticipate seeing in the near future.	07/14/2022



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402	Regulatory Ethics	FMN - 2020/July, Seg.4 - Ethics and the Human Concern - Part II	2.0	Course OverviewThe COVID-19 pandemic poses unprecedented risks to the world economy. The International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) are committed to doing their part in support of a global response. In addition to transitioning to fully digital platforms to facilitate stakeholder outreach, they developed, commissioned or sourced reference materials to each Board to help their stakeholders continue their work. Dr. Stavros Thomadakis, Chairman of IESBA, continues our prior month's segment and starts by sharing his perspectives on the Coronavirus pandemic and how the economic crisis may impact the application of the Code of Ethics and the International Independence Standard. View More Info	02/14/2022
403	Regulatory Ethics	FMN - 2020/June, Seg.2 - Ethics and the Human Concern - Part I	2.0	Course OverviewThe International Ethics Standards Board for Accountants (IESBA) is an independent global standard-setting board. On January 1, 2015, Dr. Stavros Thomadakis was appointed independent Chairman of the IESBA. His primary goal was to "lead the IESBA to produce high-quality ethics standards for the global accountancy profession in the form of the Code of Ethics for Professional Accountants (the Code)." On July 25, 2019, Dr. Thomadakis was reappointed as IESBA Chairman for a one-year renewable term that commenced January 1, 2020. Dr. Stavros Thomadakis discusses the major accomplishments of the board in restructuring and revising the Code, including International Independence Standards. View More Info	01/14/2022
404	Regulatory Ethics	Professional Ethics for Louisiana CPAs - 2020	3.0	Course OverviewThis is an ethics course designed for Louisiana CPAs. It covers standards of professional conduct and business practices that should be adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice, and fairness when dealing with the public, clients, and other members of their profession. It presents the AICPA Code of Professional Conduct, along with the threats and safeguards approach to coping with ethical dilemmas. The Louisiana State Board Rules of Professional Conduct are discussed in different sections of the course, in case studies, and in relevant sections where the AICPA rules are discussed. View More Info	02/27/2022
405	Regulatory Ethics	Regulatory Review for California CPAs v.2 - CA Approval No. Self-Study - RRS-005-1110	2.0	Course Overview:This Board-Approved Regulatory Review course is recommended to fulfill the 2-hour CPE Regulatory ethics requirement in California by providing detailed guidance from appropriate laws and regulations for CPAs in California. Included in the course are the California Accountancy Act and the Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. Cases involving misconduct which led to licensees being disciplined and enforcement actions taken by the Board are provided.	11/30/2021
406	Regulatory Ethics	South Carolina Ethics, Rules and Regulation Course	2.0	This course is designed to enable all participants to understand the rules and regulations required to operate as a licensed CPA in South Carolina. The state of South Carolina expects all its licensees to conduct business in the most ethical manner, and this course helps define those expectations. The content of the course was developed for practitioners and any others concerned with South Carolina CPA licensing.Content PartnerSouth Carolina Board of AccountancyThe South Carolina Board of Accountancy is responsible for administering State law requiring those who profess special competence in the practice of accounting to demonstrate and maintain their competence to do so, in accord with the States policy to protect the public interest by promoting the reliability of information used for guidance in financial transactions or for accounting or for assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.	01/01/22
407	Regulatory Ethics	Tax Ethics (Updated)	2.0	This course discusses ethical issues associated with the performance of tax services. It addresses Treasury Department Circular 230, the AICPA's Standards for Tax Services, tax preparer penalties, and related sections of the AICPA's Code of Professional Conduct.	03/31/2023



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408	Regulatory Ethics	Tax Return Preparer Ethical Issues (Updated)	2.0	The Internal Revenue Service (IRS) routinely processes more than 200 million tax returns each year, many of them prepared by tax professionals. Not surprisingly, as tax law becomes increasingly complex, taxpayers often seek the knowledgeable assistance of attorneys, certified public accountants (CPAs), enrolled agents, and other qualified tax return preparers. To help ensure such professionals understand their ethical responsibilities in representing their clients before the IRS and in preparing their tax returns, the IRS has published Treasury Department Circular No. 230. Circular No. 230 offers substantial guidance by: Setting forth rules relating to the authority to practice before the IRS; Identifying the duties and restrictions relating to practice before the IRS; and Prescribing sanctions for violating the regulations. This course will examine many of those rules, duties, and restrictions as well as the sanctions imposed for their violation. In that examination of applicable rules, the course will discuss the requirements imposed on tax return preparers and will then present real-world scenarios focusing on specific ethical issues preparers may encounter in their professional activities. The preparer will be asked to analyze the scenario, identify the ethical issue or issues presented, and determine an appropriate response.	09/30/2022
409	Regulatory Ethics	The CPA Who Took on Halliburton - And Won	1.0	Course Overview Woven throughout the Sarbanes-Oxley Act and the Dodd-Frank Act is the theme that employees who report financial abuse may well aid in preventing future corporate collapses and securities frauds. Our cameras were on hand as corporate financial executive Anthony Menendez, widely known as „The Accountant Who Took on Halliburton - And Won,, recounted the lessons he learned from his decade-long legal battle as a corporate whistleblower. View More Info	03/22/2022
410	Regulatory Ethics	Your Ethics Program: How to Make It Work	1.0	Course Overview It almost goes without saying that organizations, and their financial executives, do want to act ethically. Yet, why do so many corporate ethics programs fail to have an impact on worker conduct? Here, Mary Jo Green and Susan Koski-Grafer, who serve on the board of advisors of H.S. Grace & Company, explain why your success at building and maintaining ethical behavior requires much more than simply talking about integrity or issuing guidelines for moral conduct. View More Info	03/31/2023
411	Specialized Knowledge	FMN - 2021/June, Seg 1 - SPACs - Worthy Investments or Killers?	2.0	SPACs, special purpose acquisition companies, have been around since the early 2000s, yet they have been the biggest trend over the past year. When there is a surge, especially of that magnitude, there is also scrutiny. The SEC looks very closely at filings and disclosures by SPACs to protect the public so investors can make informed investment decisions. Warren Buffet considers the SPAC boom a „killer," but is there another side to SPACs? Opinions are split. SPACs are in the news almost daily, but the question is how long will this boom last and is this really a „killer"? Brian Sarkis, CFA, founder of The Franklin Nova Group discusses SPACs in detail, how they work, and the underlying risks.	01/14/2023
412	Specialized Knowledge	HIPAA Principles and Provisions (Updated - 2)	4.0	Course Overview HIPAA Principles and Provisions examine the genesis of many of the legislation's provisions in the National Uniform Billing Committee and in earlier attempts to impose healthcare reform. It considers the changes the legislation made in the rules applicable to group and individual health insurance plans with respect to the imposition of pre-existing conditions exclusions and the insurer's ability to decline to offer coverage, changes that provided a conceptual basis for the more significant changes implemented under the Affordable Care Act. Archer medical savings accounts (MSAs) – the pilot program that acted as a precursor to health savings accounts (HSAs) – are explained. The important MSA issues relating to eligibility, permissible contributions and the tax treatment of contributions and distributions are examined. In addition to a discussion of HIPAA's early attempt to change some of the traditional health insurance underwriting rules, the simplification of healthcare administration contained in Title II of the legislation is also examined. In so doing, HIPAA's requirements concerning electronic transactions, security, national provider identifiers (NPI) and privacy of protected health information are examined. View More Info	09/30/2021
413	Taxes	2020 Annual Tax Season Update (for 2019 Tax Filings): Part 1	4.0	Course Overview Each year, various limits affecting income tax return preparation and tax planning are changed to account for the effects of inflation. In addition, the Tax Cuts and Jobs Act of 2017 significantly affects tax planning and income tax liability for many taxpayers. 99WIN18 and 99WIN19 will examine many of those changes. The Annual Tax Filing Season Update courses discuss new tax law and recent updates for the 2020 filing season, provides a general tax review, and examines important rules governing tax return preparer ethics, practices and procedures. View More Info	06/26/2022



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414	Taxes	2020 Annual Tax Season Update (for 2019 Tax Filings): Part 2	3.0	Course OverviewEach year, various limits affecting income tax return preparation and tax planning are changed to account for the effects of inflation. In addition, the Tax Cuts and Jobs Act of 2017 significantly affects tax planning and income tax liability for many taxpayers. 99WIN18 and 99WIN19 will examine many of those changes. The Annual Tax Filing Season Update courses discuss new tax law and recent updates for the 2020 filing season, provides a general tax review, and examines important rules governing tax return preparer ethics, practices and procedures. View More Info	06/26/2022
415	Taxes	An Overview of the Federal Estate and Gift Taxes (2020)	1.0	This course gives an overview of the structure and basic components of the unified federal transfer tax system. It covers the essential elements of both the estate and gift taxes. The course discusses the valuation concepts employed. It also reviews the determination of the income tax basis of gifted and inherited property.	10/31/2021
416	Taxes	Compensation and Fringe Benefit Tax Developments (Updated)	2.0	Course OverviewThis course provides an overview of developments affecting taxation of compensation and fringe benefits. This includes a discussion of specific IRC Sections, court cases, as well as Chief Counsel Advices and IRS Notices issued to address the various aspects impacting this tax area.View More Info	08/31/2021
417	Taxes	Corporate Taxation (Updated - 3)	2.0	This course examines and explains the basics of corporate taxation. The focus is on regular or C corporations, their formation, and operation under tax law. The advantages and disadvantage of corporations are examined; incorporation and capitalization issues are discussed; and basic tax rates and specialty taxes are reviewed. The tax treatment of operational expenses and deductions are outlined, and accounting periods and methods are explored. Finally, the dangers of multiple corporations and corporate distributions are highlighted.	05/31/2022
418	Taxes	Estate and Gift Tax Valuation Procedures and Basis Considerations (2020)	1.0	This course introduces the valuation methods used to establish fair market value for transfer tax purposes. It discusses the benefits of buy-sell agreements along with the alternative valuation date election. It reviews the rules for the determination of the basis of both gifted and inherited property. The concept of income in respect of a decedent and its income and transfer tax impact is also covered.	10/31/2021
419	Taxes	Estate Tax Planning (Updated - 3)	3.0	Estate Tax Planning examines the various aspects of planning for the estate tax liability. The course begins with a discussion of the genesis of estate taxation in English common law and continues with an examination of the estate and its administration. The subjects discussed in the course are a) the estate and its administration, b) federal gift and estate taxes, c) common estate planning trusts, d) calculating federal estate taxes, e) state inheritance and estate taxation, and f) estate tax payment. The text serves as an introduction to the issues of estate settlement and includes a discussion of the probate estate and the federal gross estate. The steps taken to calculate federal estate tax liability are discussed. In that discussion, the federal gross estate, tentative taxable estate, taxable estate and tentative tax are examined. The various estate tax credits and deductions are considered and their place in the federal estate tax calculation is explained. The role of trusts in estate tax minimization is considered. The common trusts employed in estate tax planning are explained, and the uses of credit shelter trusts, QTIP trusts and irrevocable life insurance trusts are demonstrated. State death taxes are considered, and inheritance taxes are compared to estate taxes with respect to the party liable for payment and the role of decedent/beneficiary relationships in inheritance taxation. Finally, the traditional sources of estate tax payment are examined and compared.	10/31/2022
420	Taxes	FMN - 2020/April, Seg.4 - Federal Income Tax Withholding on Foreign Persons: Forms 1042 and 1042-S	2.0	Course OverviewIn recent years, healthcare costs have been increasing exponentially for employers, and the burden on the workforce has reached a point where health benefits are losing ground in the hiring and retention process. Even though the affordability of healthcare may have a direct correlation with one's salary, annual salary increases, if any, are not nearly enough to absorb the even faster growing healthcare costs. In addition to the rising costs, annual deductibles are often north of \$1,500, and as a result, lower income workers and families opt out of insurance coverage. Matt Wolf, Director, Health Care Senior Analyst with RSM US LLP discusses some of the key factors driving those increases.View More Info	11/14/2021
421	Taxes	FMN - 2020/January, Seg.4 - Suspension of Various Itemized Deductions and More	2.0	Course OverviewIn November 2019, the IRS issued Revenue Procedure 2019-46 to update Revenue Procedure 2010-51 related to rules for using optional standard mileage rates for business, charitable, medical or moving expense deductions. The modifications are made to reflect changes made to Internal Revenue Code (IRC) sections 67 and 217 by the Tax Cuts and Jobs Act (TCJA). Those changes removed the ability for taxpayers to deduct miscellaneous itemized deductions and moving expenses through 2025. Edward Zollars, a partner with Thomas, Zollars & Lynch, Ltd. and a discussion leader for Kaplan Financial Education, gives our viewers an overview of the new guidance.View More Info	08/14/2021



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422	Taxes	FMN - 2020/March, Seg.4 - Business Interest Expense Deduction Limitation and More	2.0	Course OverviewPrior to the 2017 Tax Cuts and Jobs Act (TCJA), section 163(j) of the Internal Revenue code applied only to certain interest paid or accrued by corporations. However, the TCJA significantly changed the section 163(j) limitation. Late in 2018, official guidance was received on the application of business interest limitation under IRC Section 163(j) and recently, the Office of Information and Regulatory Affairs (OIRA) seems to have completed their regulatory review and additional guidance is on the way. Edward Zollars, CPA, a partner with Thomas, Zollars & Lynch, Ltd and a discussion leader for Kaplan Financial Education provides an overview, starting with IRC section 163(j) business interest expense deduction limitations.View More Info	10/14/2021
423	Taxes	FMN - 2020/November, Seg. 3 - FATCA and the Common Reporting Standard: What's the Difference?	2.0	In May 2014, 47 countries tentatively agreed on a Common Reporting Standard, formally referred to as the Standard for Automatic Exchange of Financial Account Information. The Common Reporting Standard (CRS), was created in response to the Group of 20 (G20) request and was approved by the Organization for Economic Co-operation and Development (OECD) Council in July 2014. The Group of 20 is a collection of 20 of the world's largest economies that meet annually to discuss international economic and financial stability.Tara Ferris, tax principal at Ernst & Young, discusses the CRS and provides us with some background as to how it came about.	06/14/2022
424	Taxes	FMN - 2020/November, Seg. 4 - Bonus Depreciation Updates and GILTI Provisions	2.0	On September 21, 2020, the IRS released the final regulations (T.D. 9916) providing guidance regarding the additional first-year depreciation deduction under section 168(k) of the Internal Revenue Code. These final regulations reflect and further clarify the increased deduction and the expansion of qualified property, particularly to certain classes of used property, authorized by the Tax Cuts and Jobs Act. These final regulations generally affect taxpayers who depreciate qualified property acquired and placed in service after September 27, 2017, and rescind a portion of the proposed regulations published on September 24, 2019.Ed Zollars, CPA, partner at Thomas, Zollars & Lynch, Ltd., gives us the highlights on the final regulations and what prompted their release.	06/14/2022
425	Taxes	FMN - 2021/April, Seg 1 - Global Tax and Transfer Pricing Strategies: What Lies Beneath - Part I	2.0	Transfer pricing is an accounting and tax practice used to determine the cost of goods or services rendered within businesses and between departments, subsidiaries or holding companies that operate under common control or ownership. But there is a risk that lies beneath transfer pricing, and that risk is tax manipulation. It is often a way to shift tax liabilities to a lower-tax jurisdiction or even another country, as transfer pricing can extend to both domestic and global markets.Marina Gentile, lead of the Global Transfer Pricing Strategies practice, andChaya Siegfried, international tax partner, at Withum discuss how transfer pricing goes hand in hand with an effective global tax structure and how proper planning is key.	11/14/2022
426	Taxes	FMN - 2021/April, Seg 2 - Global Tax and Transfer Pricing Strategies: What Lies Beneath - Part II	2.0	As the world is slowly coming out of the pandemic, companies are reevaluating their day-to-day operations, levels of performance within various departments, affiliates and subsidiaries, as well as customer and supplier relationships. Many companies have gone out of business, leaving customers to look for alternatives in their supply chain, while others have reorganized, transitioned to a virtual platform and switched from supply chains overseas to domestic or local manufacturers. As a result, their existing transfer pricing policy may no longer reflect the new corporate structure and intercompany cash flows.Chaya Siegfried, international tax partner and Marina Gentile, lead of Global Transfer Pricing Strategies practice at Withum, continue our segment by discussing the impact of the current environment on global tax and transfer pricing..	11/14/2022
427	Taxes	FMN - 2021/March, Seg 3 - Unclaimed Property Reforms and Challenges - Part I	2.0	Property or accounts within financial institutions or companies that have not been claimed by their owner and have no activity for a year or more can be classified as unclaimed property, and if there is no contact or change, that property needs to be turned over to the state. But before that last step, when the dormancy period has passed, the entity has the responsibility to perform due diligence and make many attempts to locate the owner of the abandoned property. State Unclaimed Property Laws and Regulations seem to differ from other business regulations and tax requirements in a number of ways, including when a state law applies and the types of items to which it applies.Karen Anderson, director, and William King, tax managing director, State and Local Tax, at KPMG LLP, discuss unclaimed property reforms and challenges and explain some of the anomalies and the ways they impact businesses.	10/14/2022



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428	Taxes	FMN - 2021/March, Seg 4 - Unclaimed Property Reforms and Challenges - Part II	2.0	In July 2020, the Delaware Court of Chancery reversed a subpoena issued by the Delaware Department of Finance (the Department) in the course of an ongoing unclaimed property audit of AT&T. The issuance of the Department's subpoena on behalf of the State Escheator was initiated in 2021 requesting AT&T's records going back 20 years from the commencement of the audit to 1992! Karen Anderson, director, and William King, tax managing director, State and Local Tax, at KPMG LLP continue our segment on unclaimed property reforms and challenges and discuss administrative subpoena authority. Are state administrators who have this authority issuing administrative subpoenas in unclaimed property audits? And are there any restrictions of the types of information that can be subpoenaed?	10/14/2022
429	Taxes	Fundamentals of the Federal Estate Tax (2020)	1.0	This course introduces all of the essential components of the federal estate tax computation. The structure of the unified federal transfer tax system is presented. The treatment of all of the major items included in the gross estate is discussed. The determination of the taxable estate, unified transfer tax base, and available credits is also covered. Federal estate tax return filing and payment requirements are reviewed.	10/31/2021
430	Taxes	Fundamentals of the Federal Gift Tax (2020)	1.0	This course introduces all of the essential elements of the federal gift tax computation. It presents the structure of the federal gift tax. It discusses the transfers that are subject to the gift tax. The deductions, exclusions, elections, and credits available are covered. In addition, the federal gift tax filing requirements and the generation skipping transfer tax are reviewed.	10/31/2021
431	Taxes	Healthcare Reform: The Affordable Care Act Tax Provisions (Updated - 3)	4.0	Course Overview: The landmark legislation known as the Patient Protection and Affordable Care Act (PPACA), signed into law in 2010, is likely to affect virtually every person and institution in the United States in some way. It imposes healthcare-related requirements on health plans, health insurers, employers and individuals. In addition to imposing various tax increases to increase revenue, the PPACA uses a carrot and stick approach to ensure compliance with its provisions, offering tax credits for compliance and imposing tax penalties for non-compliance. This course will review the principal provisions of the law and will examine its tax impact on individuals and businesses. In so doing, it will consider the: Coverage-related provisions of the PPACA addressing: Plan grandfathering pursuant to which health coverage in force at the time of the law's passage may be continued, The prohibition of pre-existing condition exclusions, The proscription of lifetime and annual benefit limits, The limitation of health coverage rescissions, The requirement for certain patient protections, The general requirement for universal health care coverage, and The requirement that plans covering children extend child coverage until age 26; Tax credits available to small businesses to encourage them to sponsor employee health plans; Shared responsibility for certain large employers to provide employee health coverage and the tax penalties imposed for noncompliance; Various personal income tax changes affecting taxpayers; and Tax credits and tax penalties authorized to help enforce the PPACA requirement that individuals maintain minimum essential coverage. View More Info	10/23/2021
432	Taxes	Long-Term Contracts Tax Rules (Updated)	1.0	Course Overview This course will enable participants to understand the tax laws governing long-term contracts. Topics include IRC Sections 460 and 263A, construction contracts, gross receipts test, accounting methods, and tax methods with examples included to illustrate the various tax provisions. View More Info	09/23/2021
433	Taxes	Medical, Charitable, And Casualty Deductions (Updated - 3)	2.0	We may all confront issues that directly impact how much we can deduct. This course is designed for participants who want to explore and examine the tax consequences of medical costs, charitable contributions, and casualty and theft losses, especially in relation to their deductibility. The emphasis is on examining a wide variety of situations related to these items and the extent to which they may or may not result in a deduction and what limitations on deductibility may be imposed.	01/31/2022
434	Taxes	Multi-State Sales Tax Issues (Updated)	1.0	Course Overview This course discusses multi-state taxation from the primary perspective of sales tax issues. This course discusses personal income tax considerations and sales tax nexus and other controversies. This material reflects updated information through June 2019. View More Info	09/27/2021
435	Taxes	Partnership Taxation (Updated - 3)	2.0	The course will examine tax issues relating to the formation and operation of partnerships. Participants will gain a familiarity with basic areas of partnership taxation so as to recognize a problem and have at hand some practical knowledge for its solution.	01/31/2022



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436	Taxes	Practice Before the IRS (Updated)	2.0	Course OverviewThe Internal Revenue Service routinely processes more than 200 million tax returns each year, many of them prepared by tax professionals. Not surprisingly, as tax law becomes increasingly complex, taxpayers often seek the assistance of knowledgeable professionals to represent them with respect to tax and other matters before the IRS. However, the ability to represent a client before the IRS is, with certain exceptions, extremely limited.This course addresses the nature of practice before the IRS, identifies those permitted to engage in such practice and examines the power of attorney under which a taxpayer authorizes representation before the IRS.View More Info	09/23/2021
437	Taxes	Tax Cuts and Jobs Act - Individual Tax Preparation	2.0	Course Overview:The Tax Cuts and Jobs Act of 2017 (TCJA), signed into law during the closing days of 2017, will significantly affect tax planning and the income tax liability for many taxpayers. This course will examine the principal changes affecting individual taxpayers made by the TCJA. It examines the provisions of the TCJA with increased potential to affect the taxation of individuals and which are related to changes in:Individual and capital gains tax rates;Standard deduction and exclusions;Income and adjustments to income;Itemized deductions in Form 1040 Schedule A; Form 1040 Schedule C;Tax credits;Individual alternative minimum tax (AMT);Taxation of unearned income of minor children;Qualified tuition plans;ABLE accounts;Tax treatment of student loan indebtedness discharges;Net operating losses; andAffordable Care Act individual responsibility requirement.In addition, it will consider the business-related TCJA provisions affecting individual taxpayers, including the pass-through deduction for qualified trades or businesses under IRC §199A.View More Info	06/30/2021
438	Taxes	Taxation of International Transactions - Part 1 (Updated)	1.0	Course OverviewPart 1 of Taxation of International Transactions discusses foreign sources of income, taxable income of U.S. citizens or residents abroad. This material reflects updated information as of November 1, 2018. View More Info	08/31/2021
439	Taxes	Taxation of International Transactions - Part 2 (Updated)	2.0	Course OverviewPart 2 of Taxation of International Transactions discusses the tax implications of U.S. persons owning certain foreign corporations, controlled foreign corporations, transfer pricing, and U.S. persons owning foreign deposit accounts and other foreign financial assets. This material reflects updated information as of November 1, 2018. View More Info	08/31/2021
440	Taxes	Taxation of International Transactions - Part 3 (Updated)	1.0	Course OverviewPart 3 of Taxation of International Transactions discusses the tax implications of foreign ownership of U.S. corporations, foreign persons, foreign tax credit, and tax withholding for foreign persons. This material reflects updated information as of November 1, 2018. View More Info	08/31/2021
441		Business English for Nonnative Writers	NULL	Course OverviewPlease note that this course is NOT offered for CPE credit.In this course, Philip Vassallo looks at the challenges of writing business English for nonnative writers. He begins by outlining the "10 Commandments" of attitude and aptitude used in the course. He continues by identifying some of the most common writing errors, then explains how to construct clear sentences, understand linguistic etiquette, and use tricky words and expressions. In addition, he looks at certain outdated rules of grammar, and instead emphasizes how native users of English really write and speak.View More Info	07/31/2021