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Spring 2024

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Each of our self-study courses comes complete with everything you need in order to receive your CPE credit (text, final exam, and grading service). After studying the course materials, answer the questions on the final exam. Then submit your answers for grading (online, by mail, or by fax) to receive your Certificate of Completion (if you score 70% or better). You will also receive a corrected answer sheet showing which questions you missed. If you score less than 70%, we will reset your test and allow you to try again. Unless otherwise stated, the course level is basic and there are no prerequisites.

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We have customer service representatives available from 8:00 a.m. to 4:30 p.m. Central time Monday through Friday to take your order or answer your questions by phone. You can also order by fax, mail, or Internet 24 hours a day, 7 days a week. We accept Visa, MasterCard, American Express, Discover, and PayPal. All in-stock orders for printed courses received by 2:00 Central time Monday through Friday are shipped the same day. (For faster shipping options, see order form). Orders for PDF materials are available for download and grading IMMEDIATELY after purchase.

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- ★ The only thing you share is the text for the course.

Taxation				
Title	Course #	Hours	Price	Extra Tests
Preparing 2023 Individual Income Tax Returns	•			

This course includes information on dependents; withholding; estimated tax; income—including wages, tips, interest, dividends, rentals, retirement plans, pensions, annuities, and Social Security; basis of property; property sales, including personal residences; itemized deductions; car expenses; credits—including child care, education, and earned income; the qualified business income deduction; and much more.

This course is available for 20, 25, 30 or 40 hours of continuing education credit. We have divided the information in the text into 8 separate modules. If you order our 20-hour course, you will complete any 4 modules to receive your CPE credit; if you order our 25-hour course, you will complete any 5 modules; if you order our 30-hour course, you will complete any 6 modules; and if you order our 40-hour course, you will complete all 8 modules. Regardless of which course you order, you will receive the text, a complete copy of the test booklet (including all 8 modules), and our grading service.

20-credit course (complete 4 modules)	TAX23920	20	129.00	60.00
25-credit course (complete 5 modules)	TAX23925	25	149.00	75.00
30-credit course (complete 6 modules)	TAX23930	30	179.00	90.00
40-credit course (complete 8 modules)	TAX23940	40	219.00	120.00

### Preparing 2023 Business Tax Returns

Preparing 2023 Business Tax Returns covers everything you need to know about corporations, partnerships, LLCs, exempt organizations, accounting periods and methods, business expenses, capitalized costs, amortization, depletion, and depreciation. Also covers bad debts, calculating gain and loss, installment sales, passive activities, Section 179 deductions, and more.

This course is available for 20, 25, 30 or 40 hours of continuing education credit. We have divided the information in the text into 8 separate modules. If you order our 20-hour course, you will complete any 4 modules to receive your CPE credit; if you order our 25-hour course, you will complete any 5 modules; if you order our 30-hour course, you will complete any 6 modules; and if you order our 40-hour course, you will complete all 8 modules. Regardless of which course you order, you will receive the text, a complete copy of the test booklet (including all 8 modules), and our grading service.

20-credit course (complete 4 modules)	TAX2420	20	129.00	60.00
25-credit course (complete 5 modules)	TAX2425	25	149.00	75.00
30-credit course (complete 6 modules)	TAX2430	30	179.00	90.00
40-credit course (complete 8 modules)	TAX2440	40	219.00	120.00

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(this option is available whether you purchase the printed or PDF version of a course)

Taxation					
Title	Course #	Hours	Price	Extra Tests	
Education Tax Benefits	TAX9281	6	59.00	20.00	
Examines the programs, credits, deductions and federal income tax treatment of various items that affect saving for and financing an individual's education. In so doing, it considers qualified tuition programs (QTPs), Coverdell education savings accounts (ESAs), the education savings bond program, federal tax credits for education, the federal tax treatment of scholarships, fellowships, grants and tuition reductions and the deduction available for student loan interest.					
Getting Cash Out of Your Business	TAX7693	3	29.00	15.00	
ified and non-qualified deferred compensation, benefit benefits, interest free loans, and investment planning rect compensation in the form of business entertainr transportation. The new field of professional services planning to the key executive.	are investigated. nent, expense ad	Considera	tion is give uto use, tra	en to indi- avel, and	
Guide to Tax Resolution	TAX7949	6	59.00	20.00	
Tax resolution means providing solutions to businesses and individuals alike who find themselves in trouble with the IRS. To resolve tax matters with the IRS, the IRS' Offer in Compromise (OIC) program encourages delinquent taxpayers to settle their back taxes, often for reduced amounts. The areas covered are: offers in compromise, wage garnishments, bankruptcy, installment arrangements, delinquent tax returns, IRS bank levies, Freedom of Information requests, IRS payment plans, payroll tax problems, IRS audits, penalty abatement, liens, collection appeals, IRS appeals, innocent spouse and expiration of statutes.					
Home Business Tax Deductions	TAX5782	20	129.00	60.00	
This course provides in-depth coverage of write-offs penses, vehicles and travel, meals, health insurance much more. The course contains many interesting ar formation on how different business structures are tax	e and medical bil nd relevant exam	lls, invento ples. It also	ry, equipm o provides	nent, and	

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Shop for CPE	
Course Category	~
NASBA Field of Study	~
Number of Credit Hours	~

Taxatio	on			
Title	Course #	Hours	Price	Extra Tests
Individual Retirement Accounts	TAX8111	4	39.00	15.00
Individual retirement accounts are investing tools that permit individuals to set aside money for retire- ment in a way that is preferential from a tax standpoint. This course will review Traditional IRAs, Roth IRAs, SIMPLE IRAs, and SEP IRAs. It will describe who is allowed to open and contribute to an IRA account during the tax year; identify when contributions are deductible and when they are not deduct- ible; describe the time allowed to roll over distributions and the ramifications of not completing rollo- vers within the allotted time; and finally, describe when taxpayers are permitted to take distributions from an IRA account.				
IRS Collections and Installment Arrangements	TAX9235	2	19.00	12.00
This course addresses the taxpayer's rights when dealing with the IRS's enforcement of tax collection. It outlines the various tax collection methods, billing processes, payment arrangements, statute of limitations on tax collection, as well as the methods of getting rid of a tax lien. The course further illustrates the processes of challenging the IRS's decisions through a Collection Due Process (CDP) hearing, a Collection Appeals Program (CAP) or by mediation.				statute of se further ss (CDP)
IRS Criminal Investigations	TAX7988	2	19.00	12.00
The IRS Criminal Investigation (CI) division investigat ing, money laundering, public corruption, healthcare fra the details of the CI's programs. Specifics regarding th sure, and the process of reporting individuals or bus involving abusive return preparers, cybercrime, and partment, digital forensics department, and undercover	aud, identity theft, ne civil penalties r inesses for tax v cases relating to	and more esulting fro iolations a the Cl's s	This cours om volunta re provide pecialized	se covers ry disclo- d. Cases
LLC or Corporation?	TAX5722	12	79.00	35.00
This course covers all aspects of the choice of entity decision, including personal liability concerns, money issues, concerns of doing business out-of-state, converting a partnership or a sole proprietor- ship to another entity, converting an LLC to another entity, converting, dissolving or selling a corpora- tion, and much more. The text also provides conversion and formation scenarios that provide a real- world look at all the options available. It is better to get all the facts and make an informed decision up-front, than expend an excess of time and effort cleaning up after a mistaken choice later.				
Partnerships, LLCs and S Corporations	TAX8242	36	229.00	110.00
Topics include discussions regarding the classification Details of partnership income is presented, along with the partners. Other topics include partnership debt, lo ment of the death or the retirement of a partner. Addit ples of S corporations which include topics discussing distributions, and termination of an S corporation elect	the calculation ar sses, and disguis ionally, the cours the election, for	nd allocatic sed sales a e outlines t	n of incom along with he importa	e among the treat- int princi-

### Check out the Online Services tab on our website .....



	on			
Title	Course #	Hours	Price	Extra Tests
Rental Real Estate Deductions	TAX5788	20	129.00	60.00
If you or your clients own rental property, you should be taking advantage of the many tax write-offs available. This book explains how to maximize your deductions. Find out how to: fill out IRS Schedule E, take real estate tax credits, figure out if an expense is a repair (deductible) or an improvement (depreciable), maximize your depreciation deductions, deduct losses arising from real estate owner-ship, keep proper tax records, deduct home office, travel, casualty losses and much more. The course is comprehensive yet easy to read and jam-packed with interesting and relevant examples.				
Retirement Plans for Small Businesses	TAX7955	2	19.00	12.00
In this course, various retirement plans are considered in detail and compared with other plans and discusses factors that influence the decisions about the optimal plan for a business, including available tax credits. Note: Regular 401(k) plans are not analyzed in this course because they are subject to greater reporting requirements and potentially onerous nondiscrimination testing. Additionally, this course does not include a detailed analysis of retirement plan distributions or rollovers.				
Section 199A Pass-Through Deduction	TAX9244	4	39.00	15.00
three sections. Includes calculation of the pass-throug income does not exceed a threshold amount set by st for business owners whose taxable income is greater through deduction for business owners whose taxable businesses are considered specified service trades o	atute; calculation than the threshol income is greater businesses (SS	of the pass d; and calo than the th TBs).	s-through d culation of t nreshold ar	eduction he pass- nd whose
Small Business Tax Deductions	TAX5784	18	119.00	50.00
The fastest way for any small business to make more money is to pay less to the IRS. This course will show you how to maximize the business deductions you are entitled to. The book is organized into practical categories featuring common deductions, including start-up expenses, operating expenses, health deductions, vehicles, travel, meals, inventory, equipment and many more. Whether a business is just starting or well established, this course will provide valuable information.				
	e will provide value	uable infor	mation.	
	e will provide val TAX5712	uable infor 20	mation. 119.00	60.00
business is just starting or well established, this cours	TAX5712 enge tax bills; ren n for an audit; ap ; stop IRS wage a ne forms necessa	20 nove tax po peal audit and proper ry for deali	<b>119.00</b> enalties; ge findings; d ty seizures ng with the	60.00 et a long- etermine ; and get e IRS and
business is just starting or well established, this course         Stand Up to the IRS         This course shows you how to help your clients challed         term payment plan for a tax bill; gather documentation         if their tax debt can be eliminated through bankruptcy         help from the IRS Ombudsman. The text includes all the         representing your clients in Tax Court. Also includes of	TAX5712 enge tax bills; ren n for an audit; ap ; stop IRS wage a ne forms necessa	20 nove tax po peal audit and proper ry for deali	<b>119.00</b> enalties; ge findings; d ty seizures ng with the	60.00 et a long- etermine ; and get e IRS and

	on			
Title	Course #	Hours	Price	Extra Tests
Tax Basics for Small Business	TAX5435	22	129.00	65.00
This course is ideal for the CPA looking to expand in of tax-deductible expenses, depreciation and payroll form (S Corp, C Corp, LLC, etc), fringe benefits, buyin	taxes. Also cover	s choosing	g the right	business
Tax Basis of Assets	TAX7517	5	49.00	15.00
The basis of property is used to figure depreciation, amortization, depletion, and casualty losses. It is also used to figure gain or loss on dispositions of property. This course will show you how to calculate cost basis, adjusted basis, and basis other than cost. Includes information on stocks, bonds, real property, business assets, and intangible assets. Also covers uniform capitalization rules and how to allocate basis when a group of assets or a trade or business is acquired.				calculate nds, real
Tax Guide for Nonprofits	TAX5815	20	129.00	60.00
Covers IRS compliance requirements for nonprofits, terest and compensation, charitable giving rules, un political activity restrictions, nonprofit bookkeeping, a the nonprofit area or are well established, this cours examples and practical information.	related taxable bind other key tax r	usiness incurrent incurrent second seco	come, lobb ther you ar	ying and e new to
Tax Guide for Short-Term Rentals	TAX5802			
This course shows you everything you need to know about taxes on short-term rentals, including what deductions are available; how to report short-term rental income; how to deduct losses; vacation home and tax-free rental rules; how to allocate costs when renting a room in your home, and how to keep proper records. Whether you rent your property through Airbnb, FlipKey, HomeAway, TripAdvisor, Craigslist, or VRBO, you need to be sure you understand these tax rules.				
deductions are available; how to report short-term rent and tax-free rental rules; how to allocate costs when proper records. Whether you rent your property thro	bout taxes on sho al income; how to renting a room in ough Airbnb, Flipł	deduct los your hom Key, Home	sses; vacati ie, and how	ion home v to keep
deductions are available; how to report short-term rent and tax-free rental rules; how to allocate costs when proper records. Whether you rent your property thro	bout taxes on sho al income; how to renting a room in ough Airbnb, Flipł	ort-term rer deduct los your hom Key, Home	ntals, incluc sses; vacati le, and how	ding what ion home v to keep
deductions are available; how to report short-term rent and tax-free rental rules; how to allocate costs when proper records. Whether you rent your property thro Craigslist, or VRBO, you need to be sure you underst	bout taxes on sho al income; how to renting a room in bugh Airbnb, Fliph and these tax rule <b>TAX9274</b> s the tax treatment examines the tax savings accounts	ort-term rer deduct los your hom Key, Home es. <b>5</b> nt of plans k treatmen s (HSAs), <i>i</i>	ntals, incluc sses; vacati e, and how eAway, Trip <b>39.00</b> designed to t of contrib Archer med	ding what ion home v to keep oAdvisor, <b>15.00</b> o provide utions to dical sav-
deductions are available; how to report short-term rent and tax-free rental rules; how to allocate costs when proper records. Whether you rent your property thro Craigslist, or VRBO, you need to be sure you underst <b>Tax Treatment of Sickness and Injury Plans</b> Tax Treatment of Sickness and Injury Plans addresse benefits upon the sickness or injury of a taxpayer. It and benefits received under health insurance, health ings accounts (MSAs), health reimbursement arrang	bout taxes on sho al income; how to renting a room in bugh Airbnb, Fliph and these tax rule <b>TAX9274</b> s the tax treatment examines the tax savings accounts	ort-term rer deduct los your hom Key, Home es. <b>5</b> nt of plans k treatmen s (HSAs), <i>i</i>	ntals, incluc sses; vacati e, and how eAway, Trip <b>39.00</b> designed to t of contrib Archer med	ding what ion home v to keep oAdvisor, <b>15.00</b> o provide utions to dical sav-

Accounting & A	\uditing			
	auuning			Extra
Title	Course #	Hours	Price	Tests
Accountants' Guidebook	AA4777	30	209.00	90.00
This course is intended to improve the performance of accountants by increasing their knowledge of the practical operational details of accounting. Covers accounting for receivables, investments, inventory, intangibles, equity, payroll, stock-based compensation, income taxes, business combinations, and property, plant and equipment. Also covers revenue recognition, foreign currency matters, accounting for leases, accounting changes and error corrections, closing the books, preparing financial statements public company financial reporting, management reports, cash receipts management, collection tactics				
payroll management, budgeting, business ratios, cost obj	•	•	,	,
Accounting and Reporting for Government	AA7998	8	69.00	25.00
to gain knowledge of accounting and financial reporting currently recommended for state and local governmental units. The course provides an overview of (1) the fundamental concepts underlying state and local governmental accounting and reporting, (2) the importance of budgetary accounting in gov ernment, and (3) the recognition rules and journal entries related to governmental financing. It also describes (1) the accounts and journal entries related to transactions specific to governmental entities (2) the process of defining the governmental reporting entity, (3) the components of the comprehensive annual financial report (CAFR), (4) the reporting requirements for government-wide and fund-based financial statements, and (5) other required information in the CAFR.				ying state ig in gov- g. It also il entities, ehensive
Accounting Best Practices	AA4213	11	89.00	35.00
The accounting department contains a broad array of pro prove their performance. In the Accounting Best Practices and tips that can reduce costs, increase transaction spec- include billings, budgeting, cost accounting, payroll, and practicing accountant.	s course, we co eds, and elimin	over hundre ate errors.	eds of best The topics	practices covered
Accounting Changes and Error Corrections	AA4582	1	19.00	12.00
Describes the situations in which it is necessary to make adjustments to prior period financial state- ments, and when adjustments are only needed for the current period or in future periods. Differing treatments of changes in accounting principle, accounting estimate, and reporting entity are noted, as well as how to deal with the correction of errors in previously issued financial statements. Also ad- dresses the concept of materiality, which pertains to the correction of accounting errors.				
Accounting Controls	AA4718	12	89.00	35.00
Describes the controls needed for all of the major function credit, receipt of cash, shipping, customer billing, account				

Our courses are available in either printed text or PDF format.

Accounting &	Auditing			
	8			Extra
Title	Course #	Hours	Price	Tests
Accounting Desk Book: Selected Topics	AA9902	24	159.00	70.00
Discusses selected topics that cover many aspects of ac disclosure, analysis, and interpretation of financial staten equity, the Statement of Cash Flows, segment reporting counting methods, auditor independence rules, practicir guidelines, internet accounting, e-commerce, insurance a controls, the going concern concept, interim reporting \$10,000, goodwill, foreign currency translations, the FAS vergence, and the whistleblower program.	nents, revenue g, cost accoun ng before the l nccounting, exp guidelines, rep	s and expe ting, budge RS and th pert witness orting of c	enses, stoc eting, chan e power of s guidelines ash payme	kholders' ge in ac- attorney s, internal ents over
Accounting for Casinos and Gaming	AA4627	10	79.00	30.00
The Accounting for Casinos and Gaming course provide scribes those accounting issues most relevant to a gamin ing for loyalty and incentive programs, jackpots, chips ar lections, fixed assets, and interest capitalization. The cou- eral reporting requirements.	ng entity. Topic nd tokens, licer urse also addre	s covered nsing fees,	include the payroll, mang controls	account- arker col- and fed-
Accounting for Churches The accounting for a church can be fairly difficult, sir	AA4122	4	39.00	15.00
nations, track multiple programs, account for signific taxation rules. In the Accounting for Churches course sues, while also covering payroll, payables, budgetin accounting controls, and much more. In short, this c how to account for churches. Accounting for Derivatives and Hedges	ant fixed ass , we show ho g, closing the	ets, and v w to deal books, d	vork withir with all of ocument r	n special these is- etention,
Derivatives and hedges have a well-earned reputation for through the jargon to the essential accounting required associated controls and disclosures. It specifically em hedges. In addition, it is helpful to see how derivatives a can be deployed to mitigate certain types of risk.	or arcane acco l for derivative phasizes cash	ounting rule s and hed n flow hec	es. This con ges, as we lges and f	urse cuts ell as the air value
Accounting for Earnings per Share	AA4568	1	19.00	12.00
Earnings per share information must be included in the Accounting for Earnings per Share walks you through t does so by describing the requirements for calculating a diluted earnings per share. It also addresses the calcu share, including the treasury stock method, reverse treas In short, this course is a handy ongoing reference for any information on a regular basis.	he process of and presenting lation methods ury stock meth rone who has t	calculating basic earr s used to od, and the o calculate	this inform nings per s derive earn two-class earnings p	nation. It hare and nings per method. per share
Accounting for Homeowners' Associations	AA4121	3	29.00	15.00
The accounting for and reporting of transactions for a common interest realty associations, is quite extensive. tions course, we cover all aspects of the accounting for ciations, with an emphasis on homeowners' association all types of assets, liabilities, revenues, and expenses, and controls.	In the Account many types of s. The course	ing for Hor common addresses	neowners' interest rea s the accou	Associa- alty asso- unting for

Accounting & A	Auditing			
Title	Course #	Hours	Price	Extra Tests
Accounting for Income Taxes	AA7723	6	59.00	20.00
Corporations must file income tax returns following the g and tax regulations differ in a number of ways, pretax fi well. Therefore, the amount that a company reports as t payable to the IRS. This course covers the basic guidel income taxes and the disclosure requirements associate concepts and items discussed in ASC 740, Income Taxe	nancial income ax expense wil ines that comp ed with deferred	e and taxal Il differ from anies mus	ble income m the amou st follow in	differ as unt of tax reporting
Accounting for Inventory	AA4403	15	109.00	45.00
Presents every issue that the accountant might need to create and maintain a comprehensive system of inventory accounting. Topics covered include periodic vs. perpetual inventory systems, inventory counting and reconciliation, estimating ending inventory, cost layering, standard costing, job costing, process control, overhead allocation, the lower of cost or market rule, obsolete inventory, spoilage, rework, scrap, disclosures, transfer pricing, controls, fraudulent inventory transactions, budgeting, measurements, sample journal entries, and much more.				
Accounting for Investments	AA4475	3	29.00	15.00
Accounting for Investments describes how the accounting varies for each type of investment classifi- cation, notes the treatment of impaired assets, how to deal with realized and unrealized gains and losses, and the treatment of other accounting concepts. The course also describes the controls, forms, and procedures needed to effectively manage investments.				
Accounting for Leases	AA4645	2	19.00	12.00
The Accounting for Leases course discusses the different components of leases, the types of leases that may be used by a lessee and lessor, and the accounting for each type of lease. The course also addresses how lease liabilities and right-of-use assets are calculated and presented in the financial statements. A number of additional topics are addressed, including the treatment of initial direct costs, sale and leaseback transactions, and lease-related disclosures.				
Accounting for Managers	AA4407	18	119.00	55.00
Describes how accounting transactions are compiled into financial statements and how information about company performance can be extracted from those statements. Includes an overview of the financial statements, interpreting financial statements using ratios, evaluation of responsibility centers, an overview of selected accounting standards, sales and marketing decisions, human resources decisions, investment decisions, acquisition decisions, cost accounting tools and concepts, target costing, constraint analysis, budgeting concepts and controls, and more.				
Accounting for Stock-Based Compensation	AA4584	2	19.00	12.00
The Accounting for Stock-Based Compensation course of pensation that is paid to employees and outsiders. The stock awards is discussed, along with the related conce	valuation and	expense r	ecognition	for these

Accounting & A	Auditing			
Title	Course #	Hours	Price	Extra Tests
Accounting Information Systems	AA4314	13	99.00	40.00
The practicing accountant should have a thorough know system. Otherwise, it would not be possible to create a stand where errors are originating, or develop new sys course provides the deep background needed to gain pr ines how transactions are recorded and roll up into the addition, there is significant treatment of the many con well as how someone could fraudulently penetrate an scribes the key events in the process of developing and is the essential source book for the accountant who w accounting information system.	system of cont items. The Acc oficiency in this general ledge trols integrated accounting sy installing a new	trols, write counting Ir s area. The er and final d into acco rstem. Fina w system.	procedure formation course all ncial stater punting sys ally, the co In short, th	s, under- Systems so exam- nents. In tems, as purse de- is course
Accounting Procedures	AA4152	12	89.00	35.00
This course describes the procedures and forms needed for all of the major accounting and other functional areas of a business, including order entry, shipping, billing, cash receipts, accounts payable, payroll, collections, purchasing, petty cash systems, procurement cards, inventory systems, fixed asset processes, the treasury function, and more. Procedures are separately stated for manual and computerized accounting systems. Includes helpful flowcharts and sample forms.				nts paya- ms, fixed
Agricultural Accounting	AA4828	10	79.00	30.00
This course addresses every aspect of the accounting t related business. The intent is to not only explain account and show how an accounting system can be constructed attention to unique aspects of agricultural accounting t including special valuation rules for inventory, hedging recording noncurrent farm assets.	nting concepts ed and operate hat are not en	, but also t d. The cou countered	o provide e urse pays   in other ir	examples particular idustries,
Analyzing Cost Data for Management	AA7209	9	69.00	30.00
This course covers the managerial use of accounting, financial, and operating data for planning, con- trol, and decision-making. The course is designed for managers and entrepreneurs who need hands- on knowledge and tools in processing, developing, and analyzing financial, cost, and business data for managerial use. Topics include strategic cost management, analysis of costs; break-even and contribution analysis; cost behavior analysis; activity-based costing (ABC); responsibility accounting and corporate balanced scorecard (CBS); budget for profit planning; short-term decisions; capital budgeting.				
Auditing and Other Assurance Services	AA9582	4	39.00	15.00
Auditing and assurance services are important services the different types of audits and the different types of a portance of ethics in the CPA and auditing professions. izations that create and enforce ethical guidelines. Finall independence for auditors.	ssurance servi This course wi	ices. It will Il describe	also defin the differe	e the im- nt organ-

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Accounting &	Auditing			
Title	Course #	Hours	Price	Extra Tests
Auditing Developments	AA7714	16	119.00	50.00
In this course, auditors will learn how to perform more auditor's report guidance found in SAS Nos. 134–139, a Also focuses on recalling, recognizing and identifying r new developments pertaining to those standards. The co to the coronavirus (COVID-19).	agreed-upon e rules related to	ngagemer auditing	nts in SSAE standards	E No. 19. including
Auditing Nonprofit Entities	AA4217	3	29.00	15.00
Nonprofit entities present significant auditing challenges to the nature of the contributions they receive, donor re and the need to present a high level of program effect Entities course, we examine how the auditor can naviga controls, as well as audit procedures that are specific to t auditing of contributions, donor restrictions, endowment est agreements.	estrictions on t iveness to dor ite these challe the industry. Pa	he use of the ors. In the ors, in the orgen of the organization of	those contr Auditing l elving into tention is pa	ributions, Nonprofit nonprofit aid to the
Auditing State and Local Governments	AA4218	3	29.00	15.00
funds, deal with grant funding, and account for significant and Local Governments course, we examine how the au- ing into government controls and using targeted audit pr ponent units, fund classifications, interfund activity, and	iditor can navio ocedures. Part the governmer	gate these icular atter	challenges ntion is paid	by delv- d to com-
Balance Sheet: Reporting Assets	AA7757	4	39.00	15.00
This course discusses generally accepted accounting p balance sheet and includes a discussion of both current ulgated GAAP for current assets is provided in ASC 210 all. Receivables are covered in ASC 310 Receivables co securities, and troubled debt restructurings by creditors. inventory is provided in ASC 330 Inventory. ASC 360 Pr ance on accounting for long-lived tangible assets such as equipment.	and noncurre -10-45-1 throug mprising nonre Guidance on the operty, Plant,	nt assets. gh 45-4, Ba efundable f he account and Equip	For examp alance She ees, loans ting and rep ment provid	le, prom- et: Over- and debt porting of des guid-
Balance Sheet: Reporting Liabilities	AA7759	4	39.00	15.00
This course discusses the accounting, reporting, and disclosures associated with both current and long-term liabilities on the balance sheet and 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.				
Business Combinations and Consolidations	AA4533	3	29.00	15.00
This course describes the accounting for business comb will, reverse acquisitions, and disclosures. The course a vestment in an investee using the equity method. The co the consolidation of financial statements, and the steps following a business combination.	also notes hov urse goes on to	v to accou o discuss g	nt for a rec joodwill imp	duced in- pairment,

	Auditing		<b>.</b>	Extra
Title	Course #	Hours	Price	Tests
Closing the Books	AA4194	15	109.00	45.00
This course demonstrates how the accounting systems ments, how to close the books efficiently, how to constru record keeping systems needed to close the books. In system, including Cash, Accounts Receivable, Inventory roll. Also covers various financial statement formats and types of disclosures that should accompany the financial	ct financial sta cludes detailed , Fixed Assets I how to create	tements, a 1 informati , Accounts	and the cor on on clos Payable,	itrols and ing each and Pay-
Conducting Compilation Engagements	AA4834	1	19.00	12.00
especially from an audit. In Conducting Compilation Engagements, we describe the steps required to complete a compilation, as well as every other aspect of a compilation engagement, including the engagement letter and the compilation report. The course also includes the requirements for an engagement in which the accountant is called upon to prepare financial statements for a client. This course is based on SSARS 21, Statements on Standards for Accounting and Review Services: Clar ification and Recodification.				
Conducting Review Engagements	AA4833	2	19.00	12.00
A review opgagement involves a significantly reduced co	t of activition fr	om an aud		
A review engagement involves a significantly reduced set a focus on analytical procedures and inquiries. In Condu- nature of these analytical procedures and inquiries, as we ment, including the engagement letter, representation course is based on SSARS 21, Statements on Standard ification and Recodification.	cting Review E ell as every oth letter, and acc	ingagemei ier aspect countant's	it engagen nts, we des of a review review rep	nent, with scribe the engage- port. This
a focus on analytical procedures and inquiries. In Conduct nature of these analytical procedures and inquiries, as we ment, including the engagement letter, representation course is based on SSARS 21, Statements on Standard	cting Review E ell as every oth letter, and acc	ingagemei ier aspect countant's	it engagen nts, we des of a review review rep	nent, with scribe the engage- port. This
a focus on analytical procedures and inquiries. In Conduct nature of these analytical procedures and inquiries, as we ment, including the engagement letter, representation course is based on SSARS 21, Statements on Standard ification and Recodification.	cting Review E ell as every oth letter, and acc s for Accountir AA4752 r a construction mples and sho cular attention stries, including	ingagemei ier aspect countant's ing and Rev 11 n business w how an to unique a g the job o	it engagem nts, we des of a review review rep view Servic 89.00 . The inten accounting aspects of cost ledger	nent, with cribe the engage- port. This ces: Clar- <b>35.00</b> t is to not g system construc- , change
a focus on analytical procedures and inquiries. In Conduct nature of these analytical procedures and inquiries, as we ment, including the engagement letter, representation course is based on SSARS 21, Statements on Standard ification and Recodification. <b>Construction Accounting</b> This course addresses every aspect of the accounting for only explain accounting concepts, but also provide exar can be constructed and operated. The course pays partic tion accounting that are not encountered in other indus orders, back charges, percentage of completion calculated	cting Review E ell as every oth letter, and acc s for Accountir AA4752 r a construction mples and sho cular attention stries, including	ingagemei ier aspect countant's ing and Rev 11 n business w how an to unique a g the job o	it engagem nts, we des of a review review rep view Servic 89.00 . The inten accounting aspects of cost ledger	nent, with cribe the engage- port. This ces: Clar- <b>35.00</b> t is to not g system construc- , change

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Accounting & A	Auditing				
Title	Course #	Hours	Price	Extra Tests	
Detecting Accounting Fraud Before It's Too Late	AA6944	8	69.00	25.00	
This course provides information on the various types of fraud and accounting manipulations that occur in a business environment. Topics discussed include the history of accounting fraud, problems with legislation and those involved in the financial information, personal and organizational warning signs of fraud, and ratios that indicate fraud in the accounts. Legal and illegal accounting manipulations are addressed, as well as the ethical considerations and economic consequences of these manipulations. Also offers suggestions on how to deter accounting fraud, and provides information on the criminal responsibility of legal entities and regulatory compliance.					
Effective Collections	AA4892	2	19.00	12.00	
The Effective Collections course gives the accountant a complete set of tools for how to collect over- due invoices from customers, thereby accelerating cash flows and reducing the need for alternative forms of financing. The techniques covered include courtesy calls, dunning letters, salesperson as- sistance, arbitration, collection agencies, small claims court, and involuntary bankruptcy. The course shows the accountant how to select a reputable collection agency and monitor its operations, and also provides advice about when it makes sense to engage in litigation.					
Employee Retention Credit and Pass-Through Entity Tax Disclosures	AA7764	2	19.00	12.00	
The objective of this course is to review the accounting a changes from legislation: the Employee Retention Credi Tax. Topics include: An overview of the ERC rules; mode use of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the Council of the ASC 958 model with the IAS 20 model to account in the ASC 958 model wit	it (ERC) and the els to use to account for the ER 2021-10; fixing nancial statem r the PTE tax; <sup>(</sup>	ne Pass-Th count for t C; disclosu 2020 ER nents; ove GAAP disc	nrough Ent he ERC; co ires require C presenta rview of th	ity (PTE) omparing ed for the ation and ne Pass-	
Entertainment Industry Accounting	AA4776	1	19.00	12.00	
A number of accounting standards are targeted at the entertainment industry, requiring businesses to follow specific rules for license agreements, the buildout of cable systems, film costs, music licensing, and more. This course covers these accounting requirements, along with related presentation and disclosure topics, with the intent of clarifying how specific transactions are to be handled. This course covers the accounting for broadcasting, cable television, films, and music.					
Essentials of Forensic Accounting	AA6888	36	229.00	110.00	
This course covers everything you need to know about Forensic Accounting, with a heavy emphasis on the legal side. Topics include: the forensic accounting profession; civil and criminal procedure; evidence; discovery; litigation services; engagement and practice management; fraud prevention, detection and response; fraud schemes and applications; bankruptcy and related frauds; digital forensics; matrimonial forensics; financial statement misrepresentations; economic damages, and valuation fundamentals and applications.					
Fair Value Accounting	AA4567	2	19.00	12.00	
Fair Value Accounting addresses all aspects of the GA liabilities at their fair values. This includes when fair value parameters for measuring fair value, and how to disclose Also notes situations in which fair value is used to evalue	ue measureme e this informati	ents should on in the fi	l be perfor nancial sta	med, the tements.	

Accounting & A	Auditing				
Title	Course #	Hours	Price	Extra Tests	
FASB Review	AA7761	16	119.00	50.00	
The purpose of this course is to inform the reader of th financial reporting, as well as a review and recall of exis summary of newly issued FASB statements, current and ard, practice issues, a discussion of accounting and fina the CARES Act and PPP loans, accounting and disclosu and Pass-Through Entity (PTE) tax, and more.	sting accountin pending develo ancial reporting	og standard opments, tl g issues re	ds. Topics i he new lease lated to Co	include a se stand- OVID-19,	
Fixed Asset Accounting	AA4468	12	89.00	35.00	
Addresses the GAAP and IFRS accounting for all key fixed asset topics, including capital budgeting, interest capitalization, asset retirement obligations, depreciation, impairment, and disposal. The book delves into many other areas as well, including the record keeping, controls, policies and procedures, measurements, and auditing procedures related to fixed assets. Clear examples and tips are used to supplement the well-written text and accounting terms are conveniently defined within the chapters.					
Foreign Currency Accounting	AA4537	2	19.00	12.00	
reporting currency of the parent entity, as well as the actions and hedging activities. Related financial statement course addresses related topics, such as the additional s auditing tasks related to foreign currencies.	t disclosures a	ire also no	ted. In add	lition, the	
Fraud Examination	AA4681	12	89.00	35.00	
This course is a practical reference for how to prevent, de It can be used to identify the different types of fraud and minimized. In addition, the book describes the many in early. The book also describes the process for investiga document examination, and how to write a fraud report.	d construct an dicators of fra	environme ud, so that	ent in whicł t it can be	n fraud is detected	
Fraud: Ensuring Integrity in Financial Reporting	AA7345	6	59.00	20.00	
This course is divided into four parts with topics covering the identification of the common financial shenanigans demonstrated with a series of real-life cases and addressed ongoing financial reporting issues (e.g., restatements, SEC enforcement actions). It provides explanations of the basic account- ing rules for stock-based compensation, identification of the regulations that protect investors from unethical business practices and the impact of Sarbanes-Oxley Act, including the creation of PCAOB, reforms of corporate America and improvements in audit quality.					
Fundamentals of Accounts Payable	AA7822	16	109.00	50.00	
Understanding the fundamentals of the accounts payable wants to run an effective and efficient accounts payable processes are permitted, making fraud easier to commit tion is not cost-effective. This course presents informatio process and implement effective systems. Industry exper and managers how proper processes in the accounts payable to an efficient and effective accounts payable function.	e function. With . Duplicate pay n the professic t Mary Schaeff	hout this un yments inc onal can us fer shows a	nderstandi rease and se to create auditors, co	ng, weak the func- a strong ontrollers,	

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Accounting & A	Auditing				
			_	Extra	
Title	Course #	Hours	Price	Tests	
GAAP Guidebook	AA4411	30	219.00	100.00	
This course provides a comprehensive overview of current GAAP. Includes presentation of financial statements, including the balance sheet, income statement, and statement of cash flows; notes to financial statements; accounting changes and error corrections; earnings per share calculations; interim reporting; risks and uncertainties; segment reporting; receivables; investments; inventory; deferred costs; intangibles; property, plant and equipment; depreciation; amortization; debt; contingencies; commitments; compensation; guarantees; equity; revenue recognition; foreign currency; leases; income taxes and more.					
Government Auditing Standards	AA8214	10	79.00	30.00	
ganizations, programs, activities, and functions. Provide for financial audits, standards for attestation engagemen performance audits. CPAs use the "yellow book" for aud	Covers government auditing standards CPA firms are required to follow in audits of government or- ganizations, programs, activities, and functions. Provides guidance on general standards, standards for financial audits, standards for attestation engagements, and fieldwork and reporting standards for performance audits. CPAs use the "yellow book" for audits of nonprofit organizations, HUD projects, state and local government programs receiving federal funding, and more.				
Governmental Accounting	AA4949	12	89.00	35.00	
The accounting used by government entities is much different from the accounting used by for-profit organizations. This course describes the unique aspects of governmental accounting, including the use of funds, the modified accrual basis of accounting, and many unique financial statement formats and disclosures. There is a strong emphasis on common accounting transactions, the comprehensive annual financial report, budgetary reporting, and nonexchange transactions.					
Governmental GAAP 2023-2024	AA6691	40	269.00	120.00	
This course provides the latest information on GAAP, with coverage designed specifically for government entities. Includes up-to-d-ate implementation information and explanations of the important developments in governmental GAAP. Illustrations help provide a comprehensive guide to financial reporting for governments at the state and local level. Also includes thorough explanations and expert implementation advice. You will: get up to speed on the newest account-ing pronouncements; understand how GAAP applies to government bodies and pension plans; study flowcharts, diagrams, and charts to gain a deeper understanding; and more.					
Health Care Accounting	AA4114	12	89.00	35.00	
This course discusses the accounting and financial reporting issues related to hospitals, medical group practices, nursing homes, and other health care entities. The course covers the basic system of accounting, financial reporting, and many practical topics for the accountant, including revenue recognition, payroll accounting, fixed asset accounting, debt liabilities, and more.					
Hospitality Accounting	AA4527	20	139.00	60.00	
Hospitality AccountingAA452720139.0060.00This course describes the essential accounting for anyone in the hospitality industry, which includes hotels, restaurants, spas, and similar businesses. The course familiarizes the accountant with basic concepts and then addresses the various types of financial statements and the accounting needed to construct them. More detailed financial accounting topics include payroll, fixed assets, and payables. There are also many managerial accounting topics, such as the construction of a budget, price for- mulation systems, cost-volume-profit analysis, and cash management.					

Accounting & A	Auditing				
Title	Course #	Hours	Price	Extra Tests	
How to Audit Cash	AA4422	1	19.00	12.00	
This course describes the characteristics of cash from a quired to audit a client's cash accounts. The course con controls, fraud issues, and the construction of a bank rea	ntains extensiv	e material	about cas		
How to Audit Equity	AA4423	1	19.00	12.00	
This course describes the characteristics of equity fror required to audit the equity portion of the balance sheet. controls that a firm can apply to its equity transactions. counting for equity is inserted into the text as needed.	The course als	so covers t	he differen	t types of	
How to Audit Fixed Assets	AA4424	2	19.00	12.00	
This course describes the characteristics of fixed assets from an auditing perspective and the activities required to audit both tangible and intangible fixed assets. Covers the auditing of depreciation, as well as asset impairment losses. The course materials note several issues that can assist in the planning for an audit of fixed assets. Background information concerning the accounting for fixed assets is inserted into the text as needed.					
How to Audit for Fraud	AA4426	3	29.00	15.00	
This course shows the auditor how to detect fraud by dis indicating the presence of fraud and itemizes the many to detect traces of fraud. The course also notes who is re and covers the different ways in which financial stateme	extended audit esponsible for f nts can be frau	t procedure raud preve idulently m	es that can ention and isstated.	be used detection	
How to Audit Inventory	AA4428	2	19.00	12.00	
This course describes the characteristics of inventory required to audit inventory. Background information courses physical inventory counts, the lower of cost or market ru	ncerning inven	tory is also	o included,		
How to Audit Liabilities	AA4429	1	19.00	12.00	
This course describes the characteristics of liabilities from an auditing perspective and the steps re- quired to audit many types of liabilities, including accounts payable, accrued liabilities, and debt. There is a particular emphasis on the search for unrecorded liabilities. Background information concerning the accounting for liabilities is inserted into the text as needed.					
How to Audit Receivables	AA4431	2	19.00	12.00	
This course describes the characteristics of receivables from an auditing perspective and the steps required to audit receivables. Background information concerning receivables is also included, such as the allowance for doubtful accounts, accounting for notes receivable, receivable fraud, and receivable controls.					
How to Audit Revenue	AA4894	2	19.00	12.00	
This course describes the characteristics of revenue from quired to audit revenue. Background information concer- such revenue recognition rules, consignment arrangem fraud, and revenue controls.	erning revenue	recognitio	on is also	included,	

Accounting & A	Auditing				
Title	Course #	Hours	Price	Extra Tests	
How to Conduct an Audit Engagement	AA4214	17	119.00	50.00	
The auditor needs to conduct audits as efficiently and thoroughly as possible. In How to Conduct an Audit Engagement, we describe every aspect of an audit engagement, including the engagement letter, audit planning, audit sampling, audit evidence, fraud considerations, audit documentation, auditor reports, and much more. Throughout, there is an emphasis on the practical aspects of auditing. This course is derived in part from the Statements on Auditing Standards.					
Implementing the New Lease Standard ASU 2016-02	AA7519	8	69.00	25.00	
The purpose of this course is to review the changes made to lease accounting by ASU 2016-02, Leases, (as further amended by ASU 2018-01, Land Easement—Practical Expedient for Transition to Topic 842), and numerous other amendments, and to establish the principles that lessees and lessors shall apply to report useful information to users of financial statements about the amount, timing, and uncertainty of cash flows arising from a lease. Topics include a review of the new rules for lessees and lessors, the types of leases, how to account for the balance sheet, income statement and cash flows statement impacts of different types of leases, the implementation requirements, and more.					
Income Statement: Accounting and Reporting	AA7755	4	39.00	15.00	
This course discusses a variety of accounting issues surr information, the format of the income statement, major nonrecurring items, discontinued operations, research a tion arrangements, share-based payments, compensatio insurance costs, and earnings per share (EPS) calculated	income stater ind developme in expense aris	ment cateo nt costs, c	gories, unu leferred co	sual and mpensa-	
Internal Auditing Guidebook	AA4221	10	79.00	30.00	
A successful internal audit program is an essential tool for determining how well an organization's processes and controls are functioning. It can identify high-risk areas and determine how well existing controls are mitigating risks. In the Internal Auditing Guidebook, we cover all aspects of the internal auditing function, including governance, risk management, internal controls, fraud prevention and detection, audit evidence, audit sampling, data analytics, how to conduct engagements, and much more. This course is designed to assist in the development of a fine-tuned internal audit department that can help to minimize risks and provide valuable consulting advice to every area of a business.					
Internal Control and Anti-Fraud Program for the Small Business	AA6665	7	69.00	20.00	

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(See page 2 for complete details)

Accounting & /	Auditing				
Title	Course #	Hours	Price	Extra Tests	
Internal Control and Fraud Detection	AA7624	8	69.00	25.00	
This course presents the principles of internal control to help readers understand the nature and con- text of control, 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 as- sessment, and documentation requirements for evidences of effective controls. Illustrations of poten- tial internal controls weaknesses are included along with examples of compensating controls. It also provides sample audit programs of key processes and incorporates appendices including: an example of management internal control report, a SOX Section 404 management compliance checklist, finan- cial reporting controls and information systems checklist for each key cycle (e.g. revenue, inventory, financing), and a computer applications checklist.					
International Accounting	AA4320	25	169.00	75.00	
International accounting standards are used as the basis for financial reporting outside of the United States. The original documents are lengthy and difficult to research. The International Accounting course solves this problem by condensing the key elements of the standards into a single volume. This course describes the key elements of each accounting topic, how accounting information is to be disclosed, and where to look in the source documents for additional information. The text contains hundreds of practical examples that show how to apply international accounting standards to real-world situations, as well as sample journal entries and usage tips. In short, International Accounting					
				counting	
serves as a handy reference for accountants who need				ccounting 45.00	
serves as a handy reference for accountants who need	quick answers AA4846 and effectivene The key difference rse reveals hor pollections, cost	to difficult 15 ess of aver ence is hav w to stream accounting	problems. <b>109.00</b> age accou ving a lean nline the ac g, fixed ass	45.00 nting de- focus on ccounting sets, pay-	
serves as a handy reference for accountants who need Lean Accounting There are massive differences between the efficiency a partments and those that operate at a world-class level. how the operation is constructed and operated. This cou department with over 150 improvement tips for billing, co	quick answers AA4846 and effectivene The key difference rse reveals hor pollections, cost	to difficult 15 ess of aver ence is hav w to stream accounting	problems. <b>109.00</b> age accou ving a lean nline the ac g, fixed ass	45.00 nting de- focus on ccounting sets, pay-	
serves as a handy reference for accountants who need Lean Accounting There are massive differences between the efficiency a partments and those that operate at a world-class level. how the operation is constructed and operated. This cou- department with over 150 improvement tips for billing, co- ables, payroll, inventory, budgeting, general ledger, fina Materiality in a Review of Financial Statements (SSARS 25) The purpose of this course is to inform the reader of the review codification by the issuance of SSARS No. 25, M and Adverse Conclusions, include changes made to AF aration of Financial Statements, AR-C 80—Compilation nancial Statements. Topics include expanding use of th ment, changes involving the reporting on the contractu define materiality in a review engagement, expanded into review engagement, the new modified conclusion (optimised conclusion) (optised conclusion) (optimised conclusion) (optimised c	quick answers         AA4846         and effectivene         The key differe         rse reveals horollections, cost         ncial statement         AA7713         various change         ateriality in a R         R-C 60—Gener         Engagements         e disclaimer re         al basis of acc         quiries and main         ualified and a	to difficult 15 ess of aver ence is have w to stream accounting t production 4 es made to eview of Fi al Principle , and AR-O eport in a p counting, m hagement in dverse co	problems. 109.00 age accou ving a lean aline the ac g, fixed ass n, and mor 39.00 the compil- inancial Sta es, AR-C 7 C 90—Revi reparation ew require representa	45.00 nting de- focus on ccounting sets, pay- re. 15.00 ation and atements 0—Prep- iew of Fi- engage- ments to tions in a	
serves as a handy reference for accountants who need Lean Accounting There are massive differences between the efficiency a partments and those that operate at a world-class level. how the operation is constructed and operated. This cou- department with over 150 improvement tips for billing, ca ables, payroll, inventory, budgeting, general ledger, fina Materiality in a Review of Financial Statements (SSARS 25) The purpose of this course is to inform the reader of the review codification by the issuance of SSARS No. 25, M and Adverse Conclusions, include changes made to AF aration of Financial Statements, AR-C 80—Compilation nancial Statements. Topics include expanding use of th ment, changes involving the reporting on the contractu define materiality in a review engagement, expanded incoments.	quick answers         AA4846         and effectivene         The key differe         rse reveals horollections, cost         ncial statement         AA7713         various change         ateriality in a R         R-C 60—Gener         Engagements         e disclaimer re         al basis of acc         quiries and main         ualified and a	to difficult 15 ess of aver ence is have w to stream accounting t production 4 es made to eview of Fi al Principle , and AR-O eport in a p counting, m hagement in dverse co	problems. 109.00 age accou ving a lean aline the ac g, fixed ass n, and mor 39.00 the compil- inancial Sta es, AR-C 7 C 90—Revi reparation ew require representa	45.00 nting de- focus on ccounting sets, pay- re. 15.00 ation and atements 0—Prep- iew of Fi- engage- ments to tions in a	

Accounting & A	Auditing					
				Extra		
Title	Course #	Hours	Price	Tests		
Oil and Gas Accounting	AA4865	9	69.00	30.00		
Oil and gas operations have some of the most unique						
and Gas Accounting delves into acquisition, exploration,						
ering many industry-specific accounting issues. Topics co						
full cost method, reserve reporting, the unit of production						
rangements, transfers of mineral interests, and joint inter controls that should be installed. In short, this is the ess						
controls that should be installed. In short, this is the ess		jas uesk n	elerence ic	n the ac-		
Optimal Accounting for Cash	AA4011	1	19.00	12.00		
The processing of checks and cash is one of the most in		e ni aceae				
blanketed by the controls needed to minimize theft. Opti						
step these inefficient processes by taking a different ap						
The course also covers the most essential controls need						
how these changes impact the annual audit, closing the						
Optimal Accounting for Payables	AA4022	1	19.00	12.00		
The recordation and payment of accounts payable is a de	eply inefficien	t process.	Optimal Ad	counting		
for Payables shows how to enhance the basic process,	as well as how	v to sidest	ep portions	s of it en-		
tirely. The result is a much more efficient and effective p	ayables functi	on. The co	ourse also i	notes the		
impact of these changes on closing the books, fraud, an	d the annual a	udit.	-			
Partnership Accounting	AA4684	1	19.00	12.00		
The Partnership Accounting course focuses on the acc						
unique to a partnership. The discussion includes the co						
accounts, the allocation of profits and losses to partners	, the admissio	n of a new	partner in	to a part-		
nership, and the liquidation of a partnership.		4.0	=0.00			
Payables Management	AA4498	10	79.00	30.00		
The accounts payable function represents one of the g						
cies within the accounting department. Payables Manag						
and run the payables function, including many tips for of further, exploring the accounting for payables transaction						
unclaimed property reporting, cost recovery activities, us						
vides the accountant with a complete toolkit of solutions						
Preparation, Compilation, and Review Engagements	AA6225	18	119.00	55.00		
This course, based on the Preparation, Compilation, an		agements				
the AICPA, contains the following topics: review and o						
ments, engagements for the preparation of financial sta						
information engagements, review and compilation engag	ements of pers	ional finan	cial statem	ents, and		
the international reporting issues surrounding these engagements.						
Project Accounting	AA4513	3	29.00	15.00		
Accounting for a major project presents the accountant w						
The Project Accounting course shows how to deal with						
collection system and how to record expenses and rever						
management of change orders, allowances, and conting						
quirements on specific project issues, including interest						
and development costs. The controls and measurements	s used for proj	ects are al	SO DISCUSS	eu.		

Accounting & A	Auditing			
Title	Course #	Hours	Price	Extra Tests
Real Estate Accounting	AA4564	10	79.00	30.00
This course describes the accounting to be used for all ty land sales, real estate sales, property exchanges, and th the related financial statement presentations and accom describes the accounting related to the rental of property	ie sale of time- panying disclo	share inter osures. In a	rvals. It also addition, th	o reveals e course
Revenue Recognition	AA4766	4	39.00	15.00
The recognition of revenue is among the most misunderstood areas of accounting, leading to ongoing arguments between management and auditors about how to account for various sales transactions. Revenue Recognition brings clarity to the topic by focusing on Topic 606, Revenue from Contracts with Customers, which describes the five-step process for recognizing many types of revenue. The discussion includes the establishment of a contract, the determination of performance obligations, and how to set and allocate prices. The course covers many ancillary topics as well, including the treatment of variable consideration, noncash consideration, price discounts, subsequent price changes, consignments, licensing, repurchase agreements, disclosures, and more. In short, when there is an issue about revenue recognition, consult this course.				
Revenue Standard ASC 606	AA7645	8	69.00	25.00
tracts with Customers, and its related updates, and pro who implemented the standard in 2020 and are continuin Topics include and overview of the new standard and its steps required in the revenue model, selected issues end ations, dealing with warranties, bill-and-hold arrangemen also addresses how to account for contract costs, financi accounts, disclosures, and transition methods and guida	ng to experience core principle, compassing pr ts, and consign al statement p	e post-imp an analysi incipal ver nment tran	elementatio is of each o sus agent o saction. Th	n issues. of the five consider- ne course
Sales and Use Tax Accounting	AA4754	2	19.00	12.00
The Sales and Use Tax Accounting course discusses wh a transaction. The course addresses the calculation of th to remit tax receipts to the government, and how to pre- statements. The course also covers many special situal collections of sales taxes, private letter rulings, sales ta audit.	ese taxes, whe esent the relat ations, such as	en exempti ed tax liat s dealing v	ons may ap oility in the with over- o	pply, how financial or under-
Standards for Accounting and Review Services (SSARS 21–26)	AA7521	10	79.00	30.00

Accounting & A	Auditing					
Title	Course #	Hours	Price	Extra Tests		
Statement of Cash Flows	AA4623	2	19.00	12.00		
The Statement of Cash Flows course describes the objectives of the statement of cash flows, the different presentation methods that can be used, and how to prepare it. The course also notes the presentation treatment of many special situations, data collection issues, and the disclosure requirements for related information. In addition, the course describes several key cash flow analyses, including how to interpret the statement of cash flows.						
Tax-Basis Financial Statements	AA7228	10	79.00	30.00		
The objective of this course is to discuss the general rules and applications used in the preparation of and reporting on tax-basis financial statements and other bases of accounting found within the special purpose frameworks (also referred to as other comprehensive bases of accounting). Topics include an overview of the types of special purpose frameworks, advantages and disadvantages of using tax- basis financial statements, tax-basis accrual versus cash basis, reviewing the key differences be- tween GAAP and tax-basis revenue and expenses and other differences, tax-basis disclosures, re- porting options for tax-basis financial statements, unusual reporting and presentation issues related to tax-basis financial statements, an overview of other types of special purpose frameworks including pure cash basis, modified cash basis, regulatory basis, contractual basis, and the other basis of ac- counting, and more.						
The Balance Sheet	AA4773	2	19.00	12.00		
Because the balance sheet reveals the financial position in order to maximize the amount of information conveyed by noting the various presentation formats that can be us each line item within the statement. It also discusses sa held companies, in order to show the range of presentation	to users. This ed, as well as ample balance	course as the conter sheets fr	sists the ac nt and desc	countant cription of		
The Year-End Close	AA4572	3	29.00	15.00		
This course notes the actions to be taken to close the books at the end of the fiscal year, as well as other activities required at the end of the calendar year. There is a particular emphasis on several major areas of accounting, including receivables, inventory, fixed assets, payables, and payroll. Additional tasks required for the year-end close of a publicly held company are also described.						
Yellow Book Explained	AA4244	4	39.00	15.00		
This course is based on the 2018 Yellow Book, which is gagements, and reviews of financial statements, and for before December 15, 2025. The new 2024 Yellow Book wand is not covered in this course. In the Yellow Book Ex the standards into plain English, so you can better under course covers all aspects of GAGAS, including auditor includes, and reporting standards. This course is useful for be with government entities.	or performance will become ef oplained cours erstand how to dependence, c	e audits for fective on l e, we conv o apply the quality cont	r periods b December vert every em to an a rol, fieldwo	eginning 15, 2025 aspect of udit. The ork stand-		
Check our website for all the la	atest offering	S.		$\overline{)}$		

Check our website for all the latest offerings. We are currently adding lots of great new courses!

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Business & In	dustry				
Title	Course #	Hours	Price	Extra Tests	
Acting as an Executor	B5318	24	139.00	75.00	
This course is a complete overview of the job associated steps to take; claiming life insurance, Social Security and to do if there is no will; how to determine whether or no proceedings; handling trusts; caring for children and thei ers; and more.	d other benefits ot probate is ne	s; making s ecessary; t	sense of a axes; prob	will; what ate court	
Avoiding Probate	B5303	10	69.00	30.00	
probate. You'll learn how to: set up payable-on-death b ment accounts; register assets in transfer-on-death forn vantage of special procedures for small estates; create	Probate can drag on for years, and the costs—including lawyer's fees, appraisal fees, court fees— can easily eat up thousands of dollars. Luckily, there are simple and effective strategies to avoid probate. You'll learn how to: set up payable-on-death bank accounts; name a beneficiary for retire- ment accounts; register assets in transfer-on-death forms; hold property in joint ownership; take ad- vantage of special procedures for small estates; create a living trust; give away property now; and more. Includes state-by-state charts to show which techniques will work in your state.				
Budgeting	B4791	16	109.00	50.00	
covers all parts of a traditional corporate budget, includi ventory budget, and master budget. Flexible budgeting The course also discusses a variety of budget-related s controls. An appendix contains a sample budget, showin a master budget.	and zero-base systems, such g subsidiary be	e budgeting as procedu udget sche	g are also ures, repor dules rollir	covered. ting, and ig up into	
Business Insurance Fundamentals	B4591	3	29.00	15.00	
Business Insurance Fundamentals provides an overview erations and distribution systems of insurers. The cour policy terms and conditions, the types of insurance most and account for insurance. There is a particular emphas	se also notes applicable to bu	the more usinesses,	common in and how to	nsurance manage	
Business Ratios	B4388	17	109.00	50.00	
This course describes more than 200 ratios and other measurements that can be used to analyze the results, liquidity, and cash flows of a business. The measurement areas covered include performance, liquidity, cash flow, share performance, growth, constraint, throughput, facilities, fixed assets, inventory, payroll, pricing, product design, purchasing, marketing, and return on investment. Examples of the functional areas also covered by the course include cash management, credit and collections, customer service, human resources, production, and sales.					
Business Valuation	B4625	3	29.00	15.00	
Business Valuation explores the full range of valuation m valuation. The course notes the circumstances under w describes how to sort through situations in which a range on to describe valuation methods for intangible assets valuation mistakes, and similar topics.	hich each met of valuations a	hod should are indicate	d be used, ed. The cou	and also irse goes	

Business & In	dustry				
Title	Course #	Hours	Price	Extra Tests	
Capital Budgeting	B4561	5	39.00	15.00	
Capital Budgeting describes how requests for capital invalso covers the primary methods for determining wheth well as a number of strategic considerations. Lease or bu with a system of capital budgeting controls.	ner a proposed	l investme	nt is accep	table, as	
CFO Guidebook	B4473	22	139.00	65.00	
This course will help you understand the key responsibili of the CFO in strategic planning, the control environmer gence and valuation, and much more. You'll also learn a raising, going public, funding, information technology and	nt, the acquisiti all about budge	on proces	s, including	due dili-	
Controller Guidebook	B4836	20	129.00	60.00	
Covers every aspect of being a controller, including the management of accounts payable, cash, col- lections, inventory, payroll, and more. It also shows you how to close the books, which reports to issue to the management team, how to create a budget, and how to select and install an accounting com- puter system. Provides comprehensive coverage not only of what to do, but critical timing and se- quence considerations for when to do it, how each element should be done, to whom to delegate required tasks and functions, how to manage the many functions, and why each is needed for the ful range of controller responsibilities.					
Corporate Cash Management	B4758	15	109.00	45.00	
The proper management of cash is an essential part of agement provides an essential framework for the develo system. It does so by showing how to forecast cash flow campaign to enhance the inflow of cash to the organizati to collect, concentrate, invest, and disburse cash, as w ments needed to monitor these systems. It also covers the agement. In short, Corporate Cash Management is a system of cash management.	pment and ope rs, which can the ion. The course ell as the supp ne related topic useful tool for	eration of a hen be use e also note porting cor cs of fundra developin	a cash man ed as the b es the syste atrols and r aising and g a compr	agement asis for a ems used neasure- risk man- ehensive	
Corporate Finance	B4526	15	109.00	45.00	
Corporate Finance follows the flow of funds through a business, including fund raising, internal cash management, and the deployment of funds to dividends, capital expenditures, investments, and acquisitions. This course is intended to give the professional manager direction regarding how to develop an appropriate capital structure and determine the best types of debt and equity funding. Additional tools are provided for calculating the cost of capital and constructing cash flows to analyze potential cash uses. Full coverage of risk management for foreign exchange and interest rates is also included.					
Credit and Collections	B4322	14	99.00	40.00	
This course shows how to achieve a balance between r debt by focusing on the design and management of the c ranges from the structure of specific jobs to the full rang be used to collect money from customers. Topics include tion, customer credit ratings, collection tactics, skip tracir allowance for doubtful accounts, and more.	redit and collection ge of collection credit policies	ction functi and litiga a, custome	ons. The di tion tactics r billings, ri	scussion that can sk reduc-	

Business & In	dustry				
Title	Course #	Hours	Price	Extra Tests	
Crowdfunding Essentials	B4886	2	19.00	12.00	
This course discusses how to obtain funds through cro cash when other alternatives are not available. It addres volved, and the details of the Regulation Crowdfunding, w via crowdfunding. The course also covers several alter relevant to an organization's financial needs, as well as to sell shares. In short, the course helps you decide whe how to go about raising funds with it.	sses the types vhich governs h rnatives to cro several ways to	of crowdfunow a busin wdfunding o derive a	unding, the ness can se that may stock price	risks in- ell shares be more at which	
Employer's Legal Handbook	B5309	18	119.00	50.00	
This course is absolutely essential for anyone with emp cies, employee benefits, discrimination, ADA requiremen & safety, wage & hour requirements, payroll taxes and ir	nts, workers' co ndependent co	mpensatio ntractors.	n, workpla	ce health	
Enterprise Risk Management	B4593	10	69.00	30.00	
Enterprise Risk Management describes the concept of risk management, how to integrate it into an organization's strategy, and who is responsible for it. The course also addresses risk management at the level of the individual functional area, including treasury and accounting, sales and marketing, human resources, and information technology. There is coverage of contingency planning, insurance, financial analysis, and risk-related measurements and reports.					
Entrepreneur Guidebook	B4133	11	89.00	35.00	
how to improve the odds. It discusses how to use the profitable business, how to find the right customer segment new products and services, and the many alternatives for to write a business plan, what types of funding to pursue associated with intellectual property, and much more. It neurs.	ent, the innova or generating r e, which legal	tion techni evenue. It entity to fo	ques for de also discus rm, the leg	eveloping sses how al issues	
Financial Analysis	B4368	20	119.00	60.00	
Financial Analysis describes how to extract meaningful information from the financial statements of a business. The course also delves into a number of analyses that can be used to improve business decisions, such as price optimization, constraint management, and credit granting. Another area addressed is financing, where the course covers financial leverage, capital structure, foreign exchange risk, and more. Other topics include financial forecasting, discounted cash flow analysis, and the valuation of acquisitions.					
Financial Analysis, Modeling and Forecasting	B7689	14	99.00	40.00	
This comprehensive course gives you every sales and financial forecasting formula and modeling technique you need to analyze your operation both as a whole and by segment. You will be provided with proven techniques that help you identify and fix problem areas, analysis techniques that help you evaluate proposals for profit potential, proven methods that improve the accuracy of your short- and long-term forecasting, analysis tools that help you better manage working capital, cash, and accounts receivable, plus much more. Also included are 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 course supplies company accountants, treasurers, and CFOs with all the forecasting techniques needed to financially analyze a business as a whole or a segment.					

Business & In	dustru					
Title	Course #	Hours	Price	Extra Tests		
Financial Forecasting and Modeling	B4592	5	39.00	15.00		
The Financial Forecasting and Modeling course discusses the different types of forecasting method- ologies, the situations in which they should be used, and how to construct them. The course also examines the layout and formulation of a financial model, and addresses specific issues within such a model, including the treatment of depreciation, debt, equity, and working capital. Further, the course describes the construction of short-term and longer-term cash forecasts, and concludes with a review of the Excel functions that can be used for financial forecasting and modeling.						
Interpretation of Financial Statements	B4735	11	89.00	35.00		
This course describes the structure of the financial state information from the statements, and provides a wealth presence of or changes in certain numbers within the sta	of additional in					
Long-Term Care	B4774	16	109.00	50.00		
best care you can afford. Covers: evaluating long-term c ing options beyond nursing homes, choosing a nursing fa	This course helps you understand the alternatives to nursing facilities and shows you how to find the best care you can afford. Covers: evaluating long-term care insurance, arranging home care, exploring options beyond nursing homes, choosing a nursing facility, getting the most out of Medicare, Medicaid and other benefit programs, protecting your assets, preventing elder fraud, and more.					
MBA Guidebook	B4682	23	139.00	70.00		
This course describes the essentials of the core topics c is to give the user a broad understanding of the key of comprehensive course. Topics covered include sales an uct development, risk management, business valuation, tion of financial statements.	concepts need	ed to run a perations	a business manageme	—in one ent, prod-		
Payroll Management	B4695	15	109.00	45.00		
This course makes the job of the payroll department easier by clearly defining the most efficient and effective means for running the department, while also addressing the following topics: whether an individual is an employee, how to track employee time worked, how to calculate all types of employee earnings, how to process tax withholdings and other deductions, how and when to remit taxes to the government, how to select the best method for paying employees, how to complete and submit government forms, how to set up a payroll recordkeeping system, which procedures and controls to install for payroll processes, and how to measure the performance of the department. An appendix contains the due dates for key filings and remittances to the federal government.						
Records Management	B4644	3	29.00	15.00		
The Records Management course describes the types of records, the record life cycle, record formats, and the concept of information governance. The course then delves into the use of alphabetic storage, numeric storage, and geographic storage, along with a variety of records management best practices and a discussion of records retention. The course concludes with coverage of electronic records management, including such topics as the different types of electronic media, record safety, and the mitigation of catastrophic record damage. The course is intended for anyone who wants a solid grounding in the concepts of record management.						

Business & In	dustry					
Title	Ŭ	Haura	Drice	Extra Tests		
Revenue Management	Course # B4032	Hours 3	Price 29.00	12.00		
This course shows how to increase revenues and profits by adjusting the prices offered to customers. It does so by addressing both the overall pricing strategy of a business and the many day-to-day pricing tactics that can be employed within that overall strategy. Examples of revenue management tactics are bundling and unbundling, dynamic pricing, overbooking, reference pricing, and special fi- nancing offers. The course goes on to describe rate fences and other tools to keep discount offers away from full-price customers, as well as revenue management complications and the long-term effects of these activities. In total, the course presents the user with a multitude of options to consider for enhancing the financial performance of a business.						
Starting and Building a Nonprofit	B5755	24	139.00	70.00		
With practical advice, legal information, tips, and step-by-step instructions, this course will help you get your nonprofit up and running—and keep it going! You'll learn how to: develop a strategic plan and budget; recruit and manage board members, employees and volunteers; market your organization to your target audience; raise money through crowdfunding and other sites; build a website and use social media and networking sites; adopt policies that are legally sound; and much more.						
Starting and Running a Small Business	B5808	32	179.00	95.00		
This course teaches all the legalities of starting and run to raise start-up money, decide between an LLC or other get licenses and permits, choose the right insurance, ne if you're buying a franchise, hire and manage employe keep customers (and get paid on time), and limit your lia	business strue gotiate contrac es and indepe	cture, save ts and leas ndent cont	on busine ses, avoid tractors, at	ss taxes, problems tract and		
Treasurer's Guidebook	B4595	16	109.00	50.00		
This course discusses how the treasury department's per focusing on bank relations, cash concentration system credit management, insurance, and more. The course a the treasurer's job, including the accounting for treasury to controls, and measurements.	s, investment also addresses	strategies, the admir	financing histrative a	sources, spects of		
Understanding Living Trusts	B5710	18	119.00	55.00		
This course provides a complete understanding of living trusts and how they can be used by people of all estate sizes to transfer their property after their death without any attorneys or court involvement. In addition to gaining a thorough understanding of living trusts, this course will provide all the tools necessary to create your own living trust. You'll learn: the types of trusts and how to determine which is right for you; choosing what property to put in your trust; selecting trustees and beneficiaries; special considerations when property is left to minor children or young adults; and more. Also contains a complete set of reproducible ready-to-use forms.						
Working Capital Mini-Course	B4594	5	39.00	15.00		
Discusses how to reduce the adverse funding effects ca cludes a number of specific recommendations on how t payables. The course also addresses the operational cha tion with zero working capital. The course also examines based lending.	to manage cas aracteristics that	h, receival at will allow	bles, inven a busines	tory, and s to func-		

State-Specific Repu	latory Et	hics		
				Extra
Title	Course #	Hours	Price	Tests
Accountant Ethics for Georgia	ETH0701	4	49.00	35.00
Meets the Ethics requirement for Georgia CPAs. The Acce	ountant Ethics f	or Georgia	course exp	olores the
AICPA Code of Professional Conduct, various tools used				
accountancy rules of the Georgia State Board of Accounta materials to illustrate various ethics and regulatory conce				
fundamental concepts needed to conduct one's activities w				
Ethics for Florida CPAs	ETH0612	4	49.00	35.00
Approved by the Florida Department of Business and Profess	sional Regulatio	n, this cours	se presents	an ethical
overview, the AICPA Code of Professional Conduct, and the				
ethical dilemmas. Chapter 3 covers Florida Ethics, including				
Administrative Code, Chapter 473: Regulation of Profession Chapter 455: Business and Professional Regulation: Gener		tions—Pub	lic Accounta	ancy, and
Ethics for New York CPAs	ETH1425	4	49.00	35.00
This course for New York CPAs covers standards of profes	1	-		
sents an approach—the threats and safeguards approach—				
of AICPA ethics violations. Deals specifically with New York				
Rules and Regulations.	•			
Ethics for Tax Professionals	ETH0501	2	29.00	20.00
This course is designed to meet the 2-hour CPE requirement				
ers (OTRPs). Covers topics from Circular 230, such as dutie				
Internal Revenue Service and the sanctions for violation of standards issued by the AICPA, which include Standards to				x practice
court cases and investigations resulting from the unethical a			o 7 Includ	
court cases and investigations resulting norm the uncertical a			o. 7. Includ	
Ethics for Utah CPAs			o. 7. Includ 49.00	
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### General Ethics

If you live in a state which accepts a general or behavioral ethics course, you make take ANY of the courses listed on this page. At the current time, the following states allow this: AK, AL, AR\*, CA\*\*, CO, CT, DC, HI, IA, ID\*\*\*, IL, IN, KS, KY, MA, MD, ME, MI, MN, MO, MT, NC, ND, NE, NH, NM, NV, OK, PA, RI, VT, WI, WV, and WY. If there is *any* doubt as to acceptability for your specific requirements, please check with your State Board.

\* Arkansas requires one hour of ethics to be state-specific.

\*\* California requires a state-approved course once every 6 years; our courses do not meet that requirement, but DO meet your requirements for those years when a regulatory course is not required.
 \*\*\* Idaho requires *newly licensed* CPAs to complete a 2-hour, state-specific ethics course.

				Extra
Title	Course #	Hours	Price	Tests
Acct. Ethics: Duties and Responsibilities	ETH6404	4	49.00	35.00

Covers topics related to: duties as a whistleblower; duties of tax professionals; duties of fiduciaries including financial planners, trustees, and executors; duties in the accounting workplace; and more. *Meets requirements for states requiring a general or behavioral ethics course.* 

Acct. Ethics: Professional Rules of Conduct	ETH6403	4	49.00	35.00

Covers topics related to professional rules of conduct including: discreditable acts including discrimination, deceit, and disclosure; confidentiality; independence and moral seduction; conflicts of interest; and more. *Meets requirements for states requiring a general or behavioral ethics course.* 

Acct. Ethics: Understanding Ethical Frameworks	ETH6401	4	49.00	35.00
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Covers topics related to: ethical principles and reasoning; core philosophies; virtue, justice, and social responsibility; and more. *Meets requirements for states requiring a general or behavioral ethics course*.

Covers topics related to: why we cheat; greed, corruption, and collusion; fraud and earnings management; and more. Meets requirements for those states which require a general or behavioral ethics course.

Behavioral Ethics	ETH4911	2	29.00	20.00

Managers must routinely make decisions where there are ethical considerations. This course provides guidance for how to proceed through these tangled situations by discussing the different theories of how people deal with ethical dilemmas and covers a number of issues that can impact these decisions. Examples are contextual factors, the ethical infrastructure of a business, the role of leaders, and employee interactions with management. Addresses the fraud triangle, fraud addiction, and whistleblowing. *Meets requirements for those states which require a general or behavioral ethics course.* 

Ethics for CPAs	ETH8905	4	49.00	35.00
	L1110303	7	43.00	33.00

This course discusses the ethical concepts surrounding businesses, accountants, auditors, and tax professionals. Presented within the text are ethical surveys and statistics regarding misconduct in the workplace, corporate fraud, and tax fraud. Many of the principles and rules set forth for the accounting profession, along with the penalties for violating these rules, are provided. Also found throughout the text are court rulings in regards to: whistleblower retaliation, auditor violations, corporate fraud, and tax fraud. *Meets requirements for those states which require a general or behavioral ethics course.* 

Practice Before the IRS	ETH9205	2	29.00	20.00

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 another to engage in it on his or her behalf. *This course is registered with the IRS for EAs and OTRPs.* 

Financial Pla	nning					
Title	Course #	Hours	Price	Extra Tests		
Complete Guide to Investing	FP7673	13	89.00	40.00		
bond, options, futures, tax-advantaged investments, mu teristics of each. It focuses on the principles and tools of in selection and management. The course details various	This course teaches you the securities market, the various types of investment securities (stocks bond, options, futures, tax-advantaged investments, mutual funds, etc.), and the risk-return charac teristics of each. It focuses on the principles and tools of investment analysis, asset allocation, portfolic selection and management. The course details various investments, the features of each type of in vestment, the advantages and disadvantages of each investment category, including global investing					
Estate Planning	FP5334	28	159.00	85.00		
This course covers everything from the basics about wills and trusts to sophisticated tax-saving strat- egies. Get straightforward, plain-English explanations of practically every estate planning device avail- able. Learn how to choose the right type of trust, avoid probate, provide for children, minimize gift and estate taxes, protect a business, deal with second or subsequent marriages and understand when to use a will. You'll also learn how marital property is treated in community property states and in com- mon law states; how to complete a property inventory worksheet; how to choose primary, alternate, and residuary beneficiaries; how to disinherit someone; and how to plan for simultaneous death. In- cludes sample estate plans. Note: Some of the material contained in the text is not valid in Louisiana.						
Estate Planning Basics	FP5919	10	69.00	30.00		
Covers the need-to-know basics about wills, trusts, ave Course includes information on making a will or living avoiding probate, choosing an executor, using durable directive, and more.	trust, naming	a guardia	n for your	children,		
Introduction to Investing	FP6238	4	39.00	15.00		
This course delivers straightforward, digestible lessons in the investment rules and principles you need to follow to mitigate risk and realize long-term success in the markets. You will learn how to: focus on the long-term and ignore short-term market fluctuations and movements; use employer-sponsored plans to supercharge your savings and returns and minimize your taxes; understand crucial investment subjects, like diversification, rebalancing, dollar-cost averaging, and indexing. Topics include discussions about saving, index bonds, diversification, asset allocation, retirement, rebalancing, dollar-cost averaging, investment mistakes, and more.						
Investing in Income Properties	FP6757	12	79.00	35.00		
This course will help you understand real estate investment using a straightforward approach and easy-to-understand explanations. The course explains: the Big Six formula; how to find the right property; using your IRA to invest; the benefit of leverage; overcoming fear; real estate vs. stocks; how to convert rentals to condos; financing options, types of income properties, and much more.						
Personal Financial Planning for Accountants	FP7697	25	149.00	75.00		
This course teaches you all the major areas in personal financial planning, including planning and managing personal finances, making purchase decisions, insuring resources, investing financial resources, and controlling your financial future. Covers time value calculations, banking, budgeting, career planning, insurance, home buying, consumer credit cards and money management, investment planning, retirement planning, and estate planning.						

Financial Planning						
Title	Course #	Hours	Price	Extra Tests		
Principles of Wealth ManagementFP97341069.0030.00Principles of Wealth Management examines the financial planning discipline, including its need, as evidenced by the U.S. poverty rate, the U.S. savings rate, the lack of financial retirement readiness and the ever-increasing cost of higher education. The course details the principal steps in developing a financial plan, the critical issues in managing and protecting wealth, the products and concepts 						
Real Estate Financing and Investing	FP7908	6	59.00	20.00		
This course covers both financing and investing in real estate. The first section deals with two major aspects of real estate financing: (1) financial instruments and (2) the means of financing. It examines the financial side of the lending process. The second section deals with investing in real estate. Topics include: the advantages and pitfalls of real estate investing, how to value an income-producing property, how to use leverage and increase return, and buying a home.						
Social Security, Medicare and Pensions	FP5733	20	119.00	60.00		
Social Security, Medicare and PensionsFP573320119.0060.00Help your clients get the most retirement and pension income and the best medical coverage. This course will teach you: the basic premises of Social Security; the specific requirements for qualifying to receive retirement, disability, dependents and survivors benefits; what work credits are; how bene- fits are calculated; how working while receiving benefits will affect the amount of benefits; how to appeal any denied claims; how to fill out and file every important document; how to define the "break- even point"; what SSI considers counted income and not counted income; what SSI considers assets and not counted assets; how to differentiate between immediate annuity and deferred annuity; how to figure the amount of federal CSRS or FERS retirement annuities; and much more.119.0060.00						

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Computers & S	oftware			
Title	Course #	Hours	Price	Extra Tests
Disaster Recovery Planning	CC4464	6	59.00	20.00
Even a well-run company can be brought down by a dis	aster, such as	a fire or fl	ood. In the	Disaster
Recovery Planning course, we describe how to identify r	risk areas and	create and	l test a plai	n for how
to deal with them. Topics covered include risk analysis,	developing a	recovery s	trategy, cri	isis man-
agement, disaster recovery priorities, and dozens of best	practices for n	nitigating a	II kinds of c	disasters.
This is the go-to guide for setting up a disaster recovery	plan.			
E-Commerce: Application and Technology	CC7133	6	59.00	20.00
The combination of growth in the commercial utilization	of the internet,	the rapid	changes in	technol-
ogy, and the complexity of management has expanded the	ne scope of the	duties of b	ousiness m	anagers.
This course covers all aspects of electronic commerce:				
specific technologies. It also addresses steps to move b		, e-comme	erce strate	gies, and
the concerns of business managers such as security issue	Jes.			
Excel Charts and Visualizations	CC4101	2	19.00	12.00
It can be difficult to convey the meaning derived from a s	preadsheet, e	specially w	hen there	are large
amounts of data involved. An excellent solution is to use	the charts and	d other dat	a visualiza	tion tools
contained within Excel. In the Excel Charts and Visualization	ations course,	we discus	s how to cr	eate and
modify charts, the many types of charts and when they a	re most applic	able, adva	inced chart	ing prac-
tices, sparkline graphics, custom formatting codes, shap	es, icons, and	dashboar	d concepts	every-
thing you need to achieve the best possible presentation	S.			
Excel Data Analysis Tools	CC4103	2	19.00	12.00
It can be difficult to extract any meaningful information	from the large	amounts of	of data sto	red in an
Excel worksheet, or to sort through multi-variable proble	ems. The Exce	el Data An	alysis Tool	ls course
provides a number of solutions to these issues by show	ing how to use	PivotTable	es, what-if	analysis,
data tables, goal seeking, and the Scenario Manager a	nd Solver tools	s. This cou	urse reveal	s how to
extract the maximum amount of usable information from	m large data s	ets, as we	ell as provi	de ready
solutions to seemingly intractable analysis problems.				
Excel Data Management	CC4105	2	19.00	12.00
A central concern when using Excel is whether the date	ta being used	is sufficier	ntly clean a	and well-
organized to be useful for further analysis. In the Excel	Data Manager	nent cours	e, we cove	er the im-
porting of data from other sources, cleaning it, validating	data at the p	pint of data	a entry, pro	tecting it
from unauthorized changes, and organizing it properly. Th	ne outcome is r	nuch more	reliable da	ita, which
improves the quality of any subsequent analyses conduc	ted on the data	а.		
Excel Formulas and Functions	CC4107	3	29.00	15.00
Excel is an essential spreadsheet tool for the accountan		greatest p		
one should have a detailed understanding of how to use f	-			
and Functions course, we discuss the mechanics of cor				
the functions that apply to common business problems, s	-			•
calculations, and calculating depreciation. The course			-	-
sheets.				-

Computers & Software						
Title	Course #	Hours	Price	Extra Tests		
Information Security for CPAs	CC4109	1	19.00	12.00		
Hackers have many methods for breaking through the se	ecurity surroun	iding a CP	A firm's inf	ormation		
systems. The Information Security for CPAs course desc	ribes the ways	in which h	ackers can	attack a		
computer system, as well as the many ways in which a C	PA firm can p	rotect its s	ystems froi	m attack.		
The course also addresses the FTC Safeguards Rule, w	hich applies to	tax return	preparers.			
Introduction to Excel	CC4112	3	29.00	15.00		
as tracking the contents of accounts and conducting financial analyses. However, Excel is a massive program with hundreds of commands and quirky formatting options. In Introduction to Excel, we cover the basics of setting up and populating an Excel worksheet, as well as producing well-organized outputs. Topics covered include the menu system, formatting, named styles, templates, and a variety of printing options.						
QuickBooks Online	CC6261	16	109.00	50.00		
QuickBooks OnlineCC626116109.0050.00QuickBooks Online provides the best and most current information for those looking to get the most out of the leading QuickBooks Online software. This course walks you through each and every step of creating an invoice or credit memo, recording a sale, paying bills, setting up and managing your inventory, and tracking your business checkbook and credit cards. It also includes: new updates on 						

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Management / Mar	ketinø /	HR		
	Korn 18 /			Extra
Title	Course #	Hours	Price	Tests
Business Strategy	MM4501	4	39.00	15.00
Many businesses have a difficult time differentiating ther				
clining profits and the risk of eventual failure. The Busines				
out a process of analyzing your business, its competit				
finely-honed strategy that stakes out a defensible compo				
ters as SWOT analysis, competitor analysis and five force				
options, scenario planning, dealing with disruptors, strat The course is a great tool for refining your planning proc		ation issue	es, and mu	ch more.
Coaching and Mentoring	MM4683	3	29.00	15.00
This course discusses how to engage in the coaching an		employees		
of these engagements are maximized. Topics include				
how to issue feedback, session preparation, different typ				
Contract Management	MM4503	6	59.00	20.00
A business that employs effective contract managers is	nore likely to b	e profitable	e, because	they can
minimize contract costs and ensure that deliverables are				
ment course, we explore all aspects of the contract man				
terms, contracting risks, and how to issue a well-writter				
dresses how to monitor contractor performance, inspec	t deliverables,	and close	out projec	ts, along
with several related topics.				
Developing and Managing Teams	MM4621	4	20 00	45 00
		•	39.00	15.00
This course covers when to use teams, why it is critical t and how to develop a high-performing team. Also not conflict resolution, and consensus building. Addresses r manage a team, self-directed teams, and the decision-n	o staff a team v es the importa nany additional	vith a mix o nce of em team topi	of personal otional inte cs, includin	ity types, elligence,
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Management / Mar	ketinø /	HR				
Title	Course #	Hours	Price	Extra Tests		
Guide to Family and Medical Leave	MM5185	18	119.00	50.00		
The federal Family and Medical Leave Act (FMLA) helps employees balance the demands of work and family. But the law can be hard for employers to apply in the real world, especially when it comes to tracking intermittent leave, completing the proper paperwork, and determining eligibility for different types of leave. This course covers everything you need to know about the FMLA, whether your workers are on-site or remote. It will help you determine: who is eligible for leave, what types of leave are covered, how much leave employees may take, how to comply with notice and other paperwork re- quirements, and more. Covers all of the latest changes to the FMLA, including those related to the COVID-19 pandemic, as well as changes to state family and medical leave laws.						
Human Resources Guidebook	MM4765	18	109.00	50.00		
This course describes how to plan for the appropriate staffing and skill levels in a business, as well as how to design jobs and tailor recruiting campaigns to attract the correct types of candidates. There is extensive coverage of employee development, including career development, training programs, and succession planning. The course also notes the many types of compensation and benefits, as well as their tax implications, and finishes with coverage of legal issues, including discrimination, related laws, and records management requirements.						
Identity Theft	MM7171	4	39.00	15.00		
Identity theft is a common type of fraud. Anyone can be targeted; from a household or a business, to a nation. Identity theft impacts not just the victims, but their families, friends, employers, and the organizations involved. There is a need for better education and awareness regarding the threat of identity theft. This course explains what identity theft is and how federal laws protect victims of identity theft. It discusses how criminals steal identities and addresses common schemes they use. It also helps you recognize warning signs and identify methods that secure your identity. Finally, the course discusses how businesses and organizations protect personal information collected and respond to data breaches. Real-life cases and tips to protect yourself against identity theft are included.						
Keeping Taxpayer Data Secure	MM9281	3	29.00	15.00		
In this course, tax preparers are introduced to the problem of cybercrime and its costs, offered methods that can be expected to reduce the chances of becoming a cybercrime victim, and informed of proper steps to take if they do become victims of cybercrime. This course examines cybercrime and discusses the extent of the cybercrime problem, potential costs to a tax preparer whose taxpayer data have been breached, best practices a tax preparer should implement to avoid becoming a victim of cyber crime, and what actions to take if taxpayer data has been breached.						
Negotiation	MM4738	5	39.00	20.00		
<b>Negotiation WiW4738 5 39.00 20.00</b> The Negotiation course provides an overview of the negotiation process. It introduces the basic negotiation concepts, including the best alternative to a negotiated agreement, the reservation price, and the zone of possible agreement. The course also notes the differences between distributive and integrative negotiations. It addresses the characteristics of a negotiator, how to prepare for a negotiation, and the types of tactics that can be used in a negotiation. Attention is also paid to dealing with failing negotiations, negotiations with employees and suppliers, and how to measure the effectiveness of negotiations.						

Management / Mar	keting /	HR				
				Extra		
Title	Course #	Hours	Price	Tests		
Performance Appraisals	MM4836	2	19.00	12.00		
Performance Appraisals Managers need to provide fair and accurate performance is sometimes muddled and stressful. The Performance a scribing every step in the appraisal process, including ployee, the performance discussion, and how to handle the dresses the performance appraisal review form and the types of performance review models and the situations in it describes how to mitigate some negative aspects of the to create a more effective and less stressful performance Project Management This course discusses all aspects of project management uated, and selected. It also addresses all phases of pro- schedule tasks, and how to make trade-offs between the les many other subjects as well, including change manag- reporting, and project management at the enterprise level	appraisals to Appraisals cou preparatory w the more diffic e development which they ar e process. In e evaluation pr MM4733 t. It explores h ject planning, various project ement, project	their emplo irse provid ork by the ult topics. plan, as we re most app short, the occess. 14 ow project the use of t constrain estimating	byees, but i es guidance manager The course well as the plicable. In course can <b>99.00</b> is are initia CPM and ts. The cou g, risk mana	the result ce by de- and em- e also ad- different addition, be used 40.00 ted, eval- PERT to urse tack- agement,		
of team development and management. In total, the cour	se is intended	to introduc				
project manager, as well as to refine the skills of a more	experienced o MM4622	ne. 4	39.00	15.00		
Recruiting and Hiring		•				
This course shows how to create a job specification and most highly qualified candidates for a position. The cou preliminary screening activities, how to conduct an inter- ence checking process. The course also notes how to e addresses how to handle counteroffers, and several relation pate it Management	rse also descr view, and the l evaluate candi	ibes gene best way to	ral hiring p o manage cribes the	rinciples, the refer- job offer,		
Retail Management			99.00	40.00		
In the Retail Management course, we address every aspect of the management of a retail business, including strategic planning, how to determine the best store locations, merchandise optimization, and price setting. The course also addresses the organizational structure of a retailer, which promotions to employ, and how to measure financial and operational results. In short, this course is intended to be the go-to guide for anyone who wants to start up a retail business or improve the operations of an existing one.						
Sexual Harassment Awareness (Illinois)	MM7111	1	19.00	15.00		
Licensed CPAs in Illinois are required to complete one hour of sexual harassment prevention train- ing in order to be eligible for license renewal. After completing this course, you will be able to identify Illinois laws that offer employees protections against sexual harassment and recognize workplace behaviors that may constitute sexual harassment.						
Succession Planning	MM4844	3	29.00	15.00		
The Succession Planning course describes every aspect steps involved in operating the program, and ways to addresses training systems for employees targeted for cession planning for the chief executive officer position, determine the performance of the program.	enhance its e advancement,	ffectivenes special iss	s. The cousues relate	urse also d to suc-		

Personal Devel	opmont					
Title	Course #	Hours	Price	Extra Tests		
7 Habits of Effective CFOs	PD4733	1	19.00	12.00		
The 7 Habits of Effective CFOs course discusses the t should address in order to be as effective as possible. Th including financial analysis, cutting back failing or substa and how to deal with risk. The course also notes how the of a typical CFO job description.	e suggestions andard operati ese recommen	cover a br ons, bottle	oad range neck mana	of topics, agement, contents		
7 Habits of Effective Controllers	PD4732	1	19.00	12.00		
The 7 Habits of Effective Controllers course discusses the top seven tasks that a controller should address in order to be as effective as possible. The suggestions cover a broad range of topics, including how to develop a system for eliminating transaction errors, the alternatives for eliminating reports, and how to point out financial problems to management. The course also notes how these recommendations vary from the contents of a typical controller job description.						
Conflict Management	PD4841	4	39.00	15.00		
The Conflict Management course discusses the causes of conflict, the choices available for how to deal with it, how to assess a conflict, and how to work through a conversation to resolve the issue. The course also addresses specific conflict situations and how they can be resolved, as well as the use of dispute resolution systems.						
How to Run a Meeting	PD4799	2	19.00	12.00		
This course reveals how to use proper preparation and p ceed, every time. It discusses the proper sequence of e also notes the different types of decision-making process the attributes of the ideal meeting leader.	events to follow	v that lead	up to a m	eeting. It		
The Busy Leader's Handbook	PD6355	12	79.00	35.00		
This course is packed with proven best practices, tools, tips, and tactics for engaging employees, revitalizing cultures, delighting customers, and building high-performance companies. Short, succinct, and accessible, each chapter offers helpful advice for meeting common business challenges. Plus, the strategies, approaches, and tactics are designed to be put into action immediately. Bestselling author, businessman, visionary, and entrepreneur Quint Studer draws on his 30 plus years of experience in helping organizations of all sizes and leaders at every level reach peak performance. This course overflows with practical advice to help you make smart leadership decisions.						
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Our study-with-a-friend program lets you purchase e By sharing a course with one or more colleagues, yo	extra test boo	klets for a	reat low n	ricos		

- ✤ You can order as many extra test booklets as you like.
- \* Each person completes the test and submits the answer sheet independently.
- ✤ Each person receives a separate Certificate of Completion.
- ★ The grading fee is included in the cost of the extra test booklet.
- ★ The only thing you share is the text for the course.

### Our courses are accepted for CPAs, EAs, and OTRPs

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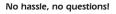
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Spring 2024



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