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The brand you trust.
The training you need.

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- + CPE Libraries
- + Diversity Equity & Inclusion (DEI)
- + New on-demand courses
- + Corporate courses
- + Expanded webcast calendar
- + Flash and nano courses
- + Certificate programs
- + In-house training options

FALL 2023

Welcome to Becker.



Your partner in
professional growth.

What matters most in learning? At Becker, we believe it's the quality of content – and our instructors – that sets us apart, supported by innovations in technology and constant customer dialogue. This has been the backbone of our CPE program and what has made us a global leader in accounting for more than 60 years.

We're also committed to providing all accounting professionals – from certified public adviser (CPAs) to certified management accountants (CMAs), advisors to analysts, unlicensed staff to independent practitioners – with CPE courses they need to stay current on the latest, most critical industry topics.

Don't take our word for it. Ask any of the people across the 2,900+ firms, corporations, government agencies, associations and alliances that have prepared for success with Becker across CPE, CPA Exam Review and CMA Exam Review.

They'll all tell you the same thing. In education, there's no name as professional or as proven as Becker.



Enhancing the CPE experience.

At Becker, we're committed to the needs of all accountants. This is why we continue to grow and evolve the CPE experience:



On-demand, webcast and in-house training options



700+ on-demand courses and 1,000+ webcasts annually, plus flash and nano formats



Consistent weekday and select weekend course options available*



Unparalleled lineup of instructors, speakers and subject matter experts



Content licensing, webinar conversion, university partnerships and more



Content to stay current on the latest legislation, rulings and announcements across tax, accounting and auditing, ethics, and more



Fully immersive learning management system (LMS) to provide a convenient and customizable learning experience

*CPE webcasts may not be available on major holidays. Scheduled dates and times are subject to change at the discretion of Becker.

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The benefits of Becker

Stay current in an evolving industry

Becker is a trusted source for accounting professionals, and this catalog is created to keep you updated on everything we provide our students. We offer a powerful combination of the right resources, such as 700+ on-demand titles and 1,000+ webcasts annually — all taught by expert instructors with decades of industry experience. Thousands of accounting firms, alliances, corporations and government agencies have all joined us to prepare their employees for a bright, rewarding path.

For CFOs and business leaders

- Becker offers the right resources and training to fit the needs of your organization and budget, including:**
- Technically accurate content that enhances accounting knowledge and builds job competencies
 - Learning capabilities that support a multimedia strategy for virtual training and development
 - Innovative services, such as webinar conversion of your events to NASBA-approved, on-demand self-study courses
 - Custom content creation and licensed content for companies needing live training materials for internal use
 - Flexible pricing models and payment terms with multiyear options
- Businesses love partnering with Becker because we make the process enjoyable and easy by providing:**
- An account manager who serves as the single point of contact to provide an elevated customer experience and to simplify the administrative process
 - Seamless integration with Learning Management System (LMS) platforms that use the industry standards of AICC and SCORM
 - Content options that include unlimited access to premium course content and complimentary compliance tracking
 - One of the most flexible webcast schedules on the market, with webcasts on most business days as well as evenings and most weekends*

*CPE webcasts may not be available on major holidays. Scheduled dates and times are subject to change at the discretion of Becker.

New on-demand courses added for Fall 2023

Here are the highlights of the newest on-demand courses.

Course	Field of study	Credits
2023 Accounting Update	Accounting	4.5
2023 Auditing and Accounting Update	Accounting	9
2023 SEC Update	Accounting	4
Accounting and Auditing Update – Q1 2023	Accounting	2
Accounting and Auditing Update – Q4 2022	Accounting	2
Accounting and Financial Reporting for Cryptocurrency and Other Digital Assets	Accounting	2
Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1	Accounting	2
Carve-Out Financial Statements, Part 1	Accounting	2
Carve-Out Financial Statements, Part 2	Accounting	2
Financial Instruments – Credit Losses (ASC 326)	Accounting	1.5
Financial Instruments – Credit Losses (ASU 2016-13)	Accounting	1.5
Financial Reporting Challenges – Q1 2023	Accounting	2
"Financial Reporting Challenges 2022 - Q4	Accounting	2
Not-For-Profit Accounting and Auditing Update - 2023	Accounting	2
SEC Comfort Letters	Accounting	2
SEC Quarterly Update – Q1 2023	Accounting	2
SEC Quarterly Update – Q4 2022	Accounting	2
Auditing Pandemic Funding	Auditing	2
How to Properly Prepare Audit Documentation and Workpapers, Part 1	Auditing	2
How to Properly Prepare Audit Documentation and Workpapers, Part 2	Auditing	2
2023 Yellow Book Update	Auditing (Governmental)	2
Why we do the things we do for enrolled agents	Behavioral Ethics	2
Change Management: Cultivating a Culture That Embraces Change	Business Management and Organization	1.5
Trends in Change Management – 2023	Business Management and Organization	2
Alteryx for Excel Users: Basic Programming Concepts	Computer Software & Applications	2

Course	Field of study	Credits
Python for Excel Users: A Gentle Introduction	Computer Software & Applications	2
Identity Theft Today	Finance	1
Alteryx: Data Manipulation and Descriptive Analytics	Information Technology	2
Cybersecurity Threats and Bad Actors	Information Technology	2
Helping Cyber Clients Build Resiliency	Information Technology	2
Bystander Training	Management Services	1
Women Lead with Confidence	Personal Development	2
Implementing a Competency Framework for Accountants	Personnel/Human Resources	1.5
Independence Requirements for Auditors	Regulatory Ethics	2
2022 Professional Ethics Update	Regulatory Ethics	2
Idaho Accountancy Act and Rules	Regulatory Ethics	2
IRS Circular 230	Regulatory Ethics	1.5
Mississippi Public Accountancy Law and Regulations	Regulatory Ethics	1
Managing Consulting Engagements: The Family Office	Specialized Knowledge	2.5
2023 Entity Specific Tax Update	Taxes	4
2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	4
Individual Taxes: Income and Deductions (2022 Returns)	Taxes	3
Intro to International: Foreign Tax Credit	Taxes	1
Outbound Reporting (Forms 5471, 8892, 8832, 8858 and 8865)	Taxes	3
Overview of Illinois State Taxes	Taxes	2
Pass-through Entity Tax Update – Q1 2023	Taxes	2
Pass-through Entity Tax Update – Q4 2022	Taxes	2
Preparing Form 1040 for Tax Year 2022	Taxes	3
State Tax Highlights – Q4 2022	Taxes	2
State Tax Highlights Q1 2023	Taxes	2
Taxes and Corporate Strategies: Considerations for Business Operations	Taxes	2

Instructors

Our expert instructors produce the highest-quality courses based upon accurate and up-to-date information, reinforced by decades of practical experience. This ensures the training your employees receive from Becker provides the most comprehensive learning experience available.



Ann Dzurinin, PhD, CPA

Dr. Ann C. Dzurinin is the KPMG Endowed Professor of Accountancy at Northern Illinois University. She earned her B.S. from Fairleigh Dickinson University, her MBA from New York University and her Ph.D. from the University of South Florida. Ann is a CPA (NJ) with 15 years of experience in both public and corporate accounting. Ann conducts behavioral research in management accounting decision-making and the ways in which accounting information systems interact with those decisions. Her publications include Issues in Accounting Education, Journal of Information Systems, Journal of Business Ethics, Management Accounting Quarterly, Journal of Corporate Accounting and Finance and the Journal of Accounting Education.



Bethmara Kessler, CFE

Bethmara Kessler is a highly sought-after speaker and instructor who engages and inspires global audiences to think differently about their work. She is the former Head of Integrated Global Services for the Campbell Soup Company and has over 30 years of experience in leadership roles in audit, risk management, information technology, and corporate investigations. Bethmara is a CFE and received a Bachelor of Business Administration in accounting from Baruch College. Bethmara has also been recognized for her leadership and impact, including being named to the Top 100 Leading LGBT Executives for three years by the Financial Times and being recognized as one of New Jersey's Best 50 Women in Business by NJBIZ.



Evelyn Grammar

Evelyn Grammar is a human resource professional with more than 30 years of instructional design and training experience. She develops and delivers targeted learning programs for many industries. Evelyn holds an MS in Organizational Dynamics from the University of Pennsylvania. She now lives in Hamilton, NJ with her husband, Spud. Evelyn has worked closely with the American Institute of CPAs (AICPA), General Electric (GE), American International Group (AIG), Lockheed Martin and MUFG Americas (part of Mitsubishi UFJ Financial Group), just to name a few.



Heather Luttrell, CPA

Heather is a CPA in the states of Tennessee and Georgia with 17 years of experience in corporate income tax. She began her career with PwC in Atlanta, where she practiced income tax accounting and compliance for clients in a variety of industries and served as an instructor for national ASC 740 associate series training. Heather has served as the tax director for public companies, including Regal Entertainment Group and, most recently, Scripps Networks Interactive. She holds a bachelor's degree in business administration and a master's degree of accountancy from the University of Tennessee.



Holly Hawk, PhD, CPA, CGMA

Holly Hawk is a Clinical Assistant Professor at Clemson University with extensive experience in the accounting industry. With a PhD in Higher Education from the University of Georgia and a background in Pricewaterhouse Coopers and TD Bank, Holly brings a wealth of expertise to her teaching of Analytics for Accounting Decision Making and Accounting Information Systems at Clemson. She is an active member of various organizations and committees, including the AICPA Academic Executive Committee and the American Accounting Association, where she is on the leadership team for the Southeast Region Program Committee. Holly has also been recognized for her achievements, including being named to the "40 under 40" by the CPA Practice Advisor for two years in a row and receiving the Emerging Scholars Leader Award from the 2018 Innovation in Teaching Conference.



Jacob Shortt, CPA

Jacob Shortt, CPA, is an Assistant Professor of Practice in Accounting and Information Systems (ACIS) at Virginia Tech. Jacob graduated from Virginia Tech with both his Bachelors and Masters in Accounting and Information Systems. Jacob is a licensed CPA in North Carolina who started his career in audit at PwC. He then joined the risk advisory consulting practice of Dixon Hughes Goodman LLP working in the banking practice as a lead consultant. In addition to risk advisory services, he also conducted internal and external corporate trainings. Jacob worked as the cash and investments manager at Carolinas HealthCare System and most recently, Jacob worked as a regulatory advisor at Bank of America. His teaching passions are Accounting Analytics, Information Systems and Intermediate Accounting. In addition to his teaching responsibilities for the ACIS Department at Virginia Tech, he has also taught in both the Executive and Online MBA programs. Through Virginia Tech outreach he teaches in a Data Analytics Certificate program and has taught in the Virginia Tech India program coordinating with the NMIMS University in Mumbai and the Institute of Technology Kharagpur.



Jennifer F. Louis, CPA

Jennifer has more than 25 years of experience in designing high-quality training programs in a variety of technical and soft-skills topics necessary for professional and organizational success. In 2003, she founded Emergent Solutions Group LLC, where she focuses on designing and delivering practical and engaging accounting and auditing training. Jennifer started her career in auditing for Deloitte. She graduated summa cum laude from Marymount University with a bachelor's degree in accounting.



Jina Etienne, CPA, CGMA

Jina Etienne, CPA, has a 32+ year career as an entrepreneur, business consultant and C-Suite leader. After a 21 year career in public accounting, including 17 years running her own CPA firm, she shifted to serving the profession as a Director at the American Institute of CPAs then President & CEO of the National Association of Black Accountants, Inc. She went on to become the first national leader for D&I at Grant Thornton, the 6th largest CPA firm in the United States. Today, she runs her own D&I consultancy practice specializing inclusive leadership and development, implicit bias and conscious communications, cultural sensitivity and awareness, and empowering authenticity and fostering belonging. She also provides 1-on-1 coaching executives, business leaders and entrepreneurs to help them improve workplace relationships, team performance and interpersonal effectiveness to lead an increasingly diverse workforce through self-awareness and mindfulness.



John Stevko, CPA

John has more than 40 years of experience as a tax practitioner, national seminar instructor, writer and business owner. He began his career at a Big 4 public accounting firm before founding a local CPA firm in Beaverton, Oregon. At the same time, John began speaking at Gear Up tax seminars, eventually becoming a managing partner in the business. He has lectured on tax law and health care reform at national conferences and in-house for top 100 CPA firms and the banking industry.



Julie McGinty, CPA, MACC

Julie McGinty has served as subject matter expert for Becker since 2016, working on CPA exam review for REG and most recently as a presenter of CPE courses. Julie is a Senior Lecturer at the University of Georgia. She teaches federal taxation classes at the graduate level. She holds a bachelor’s and master’s degree in accounting from the University of Georgia. In addition to teaching, Julie is a sales & use tax consultant, advising businesses on nexus, product taxability and compliance issues. Julie also serves as president of the board of directors for the Athens Area Diaper Bank, which distributes more than 400,000 diapers each year to babies at risk of diaper need.



Mark Sheldon, PhD, CPA, CISA

Dr. Sheldon’s professional background includes working in academia as well as in public accounting. He started his career working for PwC in the Risk Assurance practice, with a focus on auditing the information technology environments used to generate financial statements along with attestation work of third-party service organizations (i.e., System and Organization Control (SOC) reports). When working at Virginia Tech and John Carroll University, he taught accounting undergraduate/graduate courses on Financial Accounting, Managerial Accounting, Accounting Information Systems and Information Systems Control and Assurance. His academic research focuses on the impact of blockchain on the accounting profession, assurance of non-financial information, and codes of professional conduct. He holds a Ph.D. in Accounting and Information Systems from Virginia Tech, a Master of Accountancy from Miami University and a BS in Accounting from Miami University.



Marsha Parker, PhD

Dr. Parker is Director of Corp IT Services for HR Technologies at AmerisourceBergen and currently leads the transformation of learning systems and platforms for the Global Talent organization. Previously she was a data and analytics leader at Ford Motor Company and lead the transformation of digital services and platforms for the Global Talent organization. With 10+ years in the field of instructional design and analytics, she is an experienced performance strategist, instructional designer, data scientist and leadership coach. Dr. Parker is a thought leader in analyzing learning trends, creating data-driven organizations, and building internal people capability. She received her Ph.D. from Wayne State University (2014) in Instructional Technology & Design and is a recognized speaker in the field of digital learning. Dr. Parker also serves as adjunct faculty at LaSalle University and is a lead researcher on a Ford-funded, post-doctoral study at Purdue University.



Mary Walsh, JD, LL.M, CPA

Mary C. Walsh, J.D., LL.M, CPA Mary C. Walsh is an IRS Appeals Officer (International) in Miami, FL. She was formerly a Tax CPE Manager for Becker Professional Education. She has a B.A. (English) from UMASS/Amherst, a J.D. from the University of Connecticut School of Law, an LL.M (Taxation) from the Boston University School of Law, and a Master of Accounting / MBA from the Northeastern University Graduate School of Professional Accounting. She is licensed as an attorney in Massachusetts and a CPA in Florida. She resides in Jupiter, FL. Ms. Walsh, native New Englander, has over fifteen years of experience in public accounting (including eight years in the “Big 4”). For fourteen years, she was an Instructor at Florida Atlantic University (FAU) teaching graduate and undergraduate Tax and Managerial Accounting. She is a co-author of Bloomberg BNA Portfolio 750-2nd: Corporate Overview. Her specialty is Tax Research.



Matt Pickard, PhD

Matt Pickard, Ph.D. earned a B.S. in Computer Science, an MBA from Brigham Young University and a Ph.D. in Management Information Systems from the University of Arizona. Before moving to Illinois to be a Professor of Accounting Data and Analytics at Northern Illinois University, he worked at the University of New Mexico, where he taught accounting information systems and developed the accounting data and analytics curriculum. He has provided data and analytics training for a variety of organizations, including the City of Santa Fe, Sandia National Labs, the Information Systems Audit and Control Association (ISACA) Albuquerque Chapter and the Illinois Society of Association Executives. His MIS Ph.D. had a heavy data mining and analytics emphasis and was the start of his love for data and analytics. He finds data fascinating and is both overwhelmed and exhilarated to be living in this information age.



Maya Bordeaux, JD, MBA

Maya A. Bordeaux is the Chief People & Culture Officer at ATPCO, a global travel technology company that supports 440 airlines worldwide. She is also the founder of Lead With Love Consulting LLC, a human resources and diversity consultancy. Maya has extensive human resources knowledge, with expertise in strategic leadership, culture transformations, employee engagement, talent management, and diversity, equity, and inclusion. She has held HR leadership positions with reputable brands such as McDonald’s Corporation, NorthShore University HealthSystem, and University of Chicago Medical Center. Maya holds a Juris Doctor and MBA from Loyola University Chicago and a Bachelor of Applied Sciences from San Diego State University. She is licensed to practice law in Illinois and dedicates significant time to public service as a volunteer and Director on non-profit and for-profit boards, providing pro bono legal counsel, and as an accomplished public speaker.



Melissa Critcher, CPA

Melissa has extensive experience in auditing and accounting, which includes the manufacturing, professional services, health care and retail industries, with a specialization in employee benefit plans. Her practice concentrates on auditing employee benefit plans and consulting with CPA firms and plan sponsors. She has served as a member of the NCACPA board of directors and as a committee member for the NCACPA Accounting and Attestation Committee.



Michael Brown, CPA, CGMA, CMA

Mike Brown’s extensive accounting experience in a variety of industries has earned him a place as a leader in the accounting community. For nearly 15 years, Mike has been a senior national instructor with Becker, proving his commitment to student success and displaying his passion for teaching. Just since February 2019, Mike has taught Becker’s CPA and CMA Exam Review courses and CPE courses to 167,000 students. A graduate of the University of Virginia with both bachelor’s and master’s degrees, Mike is also an adjunct professor of accounting at Franklin University.



Reza Barkhi, PhD

Dr. Barkhi has more than twenty years of experience in academic as well as periodic consulting for various industries. He focuses on teaching and research that crosses Information Systems and Technologies, Accounting applications of Human Decision and Judgement and electronically mediated distributed group decision making. His current research emphases are in the areas of technology-supported group decision and judgment, distributed decision making, Blockchain & smart contracts, and behavioral information systems.





Stan Pollock, CPA

Stan earned his bachelor’s degree in business administration from California State University, Northridge in 1980. He now runs a two-office tax, accounting and consulting practice in Oakland and San Francisco focused on high-net-worth individuals and small businesses—providing personalized expert financial and tax guidance. Stan has taught continuing education courses across the country for more than 10 years. He previously taught accounting courses across Southern California.



Stephanie Morris, CPA

Stephanie Morris has twenty years of experience teaching financial, managerial, governmental/not for profit and tax accounting. She is a Senior Lecturer of Accounting at Mercer University in the Stetson Hatcher School of Business. Stephanie is a Certified Public Accountant and provides tax preparation and accounting consulting to individuals and businesses. She also works as a Subject Matter Expert in the area of taxation for Becker. Stephanie earned a Master of Accountancy with a focus in taxation from the University of Georgia and a Bachelor’s of Business Administration in Accounting from Mercer University, both summa cum laude. She is a member of the Georgia Society of CPAs and the Georgia Association of Accounting Educators.



Tara Fisher, CPA

Tara Fisher is an independent tax consultant with nearly 20 years of experience practicing international tax. She has worked for the U.S. Congress Joint Committee on Taxation, the national tax practice of PwC, the University of Pittsburgh and American University in Washington, D.C. Tara is a licensed CPA with undergraduate and graduate degrees from the University of Virginia.



Timothy F. Gearty, CPA, MBA, JD

Tim Gearty, CPA, MBA, JD, CGMA, is known as the “Dean of CPA Review” and is passionate about helping young accounting professionals pass the CPA Exam and providing CPE to help accountants advance their careers. He has been a veteran Becker instructor since 1999 and has received various accolades over the course of his career, including being ranked #4 on NJBIZ’s Accounting Power 50 list in 2020. Tim is currently a managing partner of CPA firm Gearty & McIntyre, LLP, CPAs and holds a BS in Accounting from Fairleigh Dickinson University, an MBA in Finance and Law Degree (JD) from Seton Hall University. When he’s not teaching, Tim enjoys golfing and basketball and says that if he weren’t a Becker instructor, he would be a movie director. Tim recommends that any CPA student believe in their own ability and that accountants should “never fear a challenge - it is an opportunity to grow and improve.”



Tom Cox, CPA

Tom has nearly 20 years of experience as the CFO of a nonprofit community mental health center, along with 10 years at EY, where he was an audit manager specializing in governmental and nonprofit accounting and auditing. He has presented on a variety of accounting and auditing topics at seminars sponsored by the AICPA, NABA and the Florida Institute of CPAs.



Wayne Winston, PhD

Wayne is a visiting professor at Wake Forest University and professor emeritus of decision sciences at the Kelley School of Business at Indiana University, where he’s won more than 40 teaching awards. He has written more than a dozen books on topics including marketing analytics, data analysis and decision-making, operations research, practical management science, Excel 2016 data analysis, and business modeling and Mathematics and has consulted for global organizations, including the NBA’s Dallas Mavericks and New York Knicks.

“Becker CPE not only provides our employees with the knowledge they need, but the instructors provide real-life examples that they can apply to everyday business situations.”

– Timothy Weir, Learning & Development Manager

“It is critical that our employees keep current on today's issues and regulations to ensure they provide the best service for their clients.”

– Timothy Weir, Learning & Development Manager

“The Data and Analytics program gives a solid foundation in understanding the use of big data in the business world.

Through visualization, storytelling and other metrics, the Data and Analytics program will add additional tools to any user’s business skill set to better utilize data in a corporate environment.”

– Timothy Weir, Learning & Development Manager



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“Becker has the best content around and it's updated continuously.” – Gerard, Becker Customer	PRIME	SELECT	ESSENTIALS
CPE subscription length	1 year	1 year	90 days
Premium courses	130+	20+*	N/A
State-specific ethics courses	45+	45+	N/A
Webcasts with live Q&A**	1,000+	480+	480+
On-demand courses	700+	570+	475+
Unlimited credit consumption	✓	✓	✓
Downloadable course content	✓	✓	✓
Compliance tracker by state	✓		
Partial credit for webcasts***	✓	✓	✓
All webcasts include nights & weekends	✓		
All update courses – tax, A&A, ethics, etc.	✓		

**8-hour premium courses include Federal Tax Update and Annual Accounting and Auditing Update, available in webcast only.*

***Annual projection*

****Partial credit for webcasts is earned based on the number of participation pop-ups that are clicked during the webcast. You have to click at least 3 participation pop-ups first to earn 1 CPE credit. Then, credits are awarded in .2 increments up to the total amount of CPE for the webcast.*

On-demand course catalog



On-demand courses to fit your needs

Becker offers 700+ on-demand courses totaling 1,000+ CPE credit hours and featuring video, audio and text formats. All courses are taught by one of our industry-expert instructors.

Features include:

- 24/7 access
- 18+ different fields of study, including taxes, accounting, auditing, information technology, personal development and more
- Downloadable materials for each course

Visit becker.com/cpe/catalog to view all of the courses available.

Accounting		
Course	Description	Credits
2023 Accounting Update	<ul style="list-style-type: none">Recent guidance issued by the FASB for accounting and reporting.Common accounting and financial reporting issues for the fair presentation of financial statements.	4.5
2023 Auditing and Accounting Update	<ul style="list-style-type: none">Recent guidance issued by the FASB for accounting and reporting.Common accounting and financial reporting issues for the fair presentation of financial statements.Recent guidance issued by the AICPA for financial statement audits.Recent guidance issued by the AICPA for SSARS and SSAE engagements.Recent changes related to professional standards and quality management.	9
2023 SEC Update	<ul style="list-style-type: none">Certain Proposed, Amended, and Final Rules as issued by the SEC.Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements.How the SEC Division of Enforcement has addressed certain alleged violations of securities laws.Highlights from the SEC/PCAOB/AICPA Annual Conference.	4
Accounting and Auditing for Going Concern	Exploration of requirements of ASU 2014-15 concerning an entity’s going concern, the definition of substantial doubt and going-concern determination rules issued by the AICPA and the PCAOB; compares U.S. standards to international standards.	2
Accounting and Auditing Update - Q2 2023	<ul style="list-style-type: none">Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.	2
Accounting and Auditing Update – Q1 2023	<ul style="list-style-type: none">Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.	2
Accounting and Auditing Update – Q2 2022	Get ready for the second quarter! Learn about current developments at the FASB, SEC, and PCAOB. Understand areas of challenge for the auditor and audit committees.	2
Accounting and Auditing Update – Q3 2022	Get ready for the third quarter! Learn about current developments at the FASB, SEC, and PCAOB. Understand areas of challenge for the auditor and audit committees.	2
Accounting and Auditing Update – Q4 2022	<ul style="list-style-type: none">Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.Changes within the SEC and PCAOB, including new and proposed accounting and reporting rules and amendments issued by the commission.Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.	2
Accounting and Financial Reporting for Cryptocurrency and Other Digital Assets	<ul style="list-style-type: none">Common issues related to initial recognition and measurement, subsequent measurement or derecognition, presentation, and disclosure of cryptocurrency and other digital assets.Feedback from the AICPA’s Digital Assets Working Group intended to assist financial statement preparers and auditors with addressing these digital records.	2
Accounting Changes and Error Corrections (ASC 250)	In-depth coverage of accounting changes (including definition and scope of various types of changes), primary considerations for error corrections and illustrated examples of how to apply ASC 250.	2
Accounting for Convertible Debt Instruments and Contracts in an Entity’s Own Equity	Stay in the know. Learn about amendments to the accounting and disclosure requirements for convertible instruments under ASU 2020-06.	2
Accounting for Debt Modifications	Acquire knowledge of the fundamental principles underlying ASC 470-50: Debt Modifications and Extinguishments and ASC 470-60: Debt-Troubled Restructuring by Debtors.	2

Accounting		
Course	Description	Credits
Accounting for Derivative Financial Instruments and Hedging Activities (ASC 815)	This course summarizes how to account for hedging and derivatives activities and ensure compliance with the new standard.	2.5
Accounting for Equity Instruments	Review of accounting for equity securities and related ownership interests within the scope of ASC 321. Applying the net asset value practical expedient for qualifying investments and applying the modified cost alternative method of accounting for certain investments. Equity method accounting for investments in other entities in which there is significant influence. Review current common presentation and disclosure requirements and other considerations, such as when to consolidate another entity.	2
Accounting for Income Taxes (ASC 740): Overview and Special Issues	If you want to increase your knowledge of tax accounting, tune in to this course, which provides an overview of accounting for income taxes, including the basics of preparing a tax provision and even covering some of the more complex requirements of ASC 740.	1.5
Accounting for Stock Options & Other Stock-Based Compensation (ASC 718)	Coverage of the formulas, objectives and requirements of share-based compensation; practical examples and models showing real-world applications; valuation considerations; the vesting period; compensation expense; income tax accounting; and earnings-per-share calculations.	1.5
Accounting for Stock-Based Compensation	Master the rules for accounting and the requirements for financial reporting for stock-based compensation for employees and nonemployees, including recent GAAP updates and simplified alternatives available to nonpublic entities.	3
Accounting for Variable Interest Entities	This course covers U.S. GAAP requirements related to accounting and financial reporting for variable interest entities. Defining variable interest entities and primary beneficiaries. Quantitative and qualitative factors in determining when to consolidate a nonvoting interest entity.	3
Activity-Based Costing to Manage Capacity	Discussion on the use of activity-based costing as a costing approach and the steps involved in developing an activity-based costing system.	1.5
Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1	<ul style="list-style-type: none"> Bankruptcy law. The bankruptcy process. Issues and implications of Chapter 11 bankruptcies. 	2
NEW Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 2	<ul style="list-style-type: none"> Bankruptcy law The bankruptcy process Issues and implications of Chapter 11 bankruptcies Financial reporting examples 	2
Advanced Derivative and Hedge Accounting Concepts	Summary of advanced guidance related to complex derivative and hedge accounting accompanied by illustrative examples.	3
AICPA Valuation and Consulting Standards	Introduction to Statement on Standards for Consulting Services (SSCS) No. 1, Consulting Services: Definitions and Standards (AICPA, Professional Standards, CS sec. 100).	2
Asset Retirement and Environmental Obligations (ASC 410)	Take this course to learn about the recognition and measurement of an asset retirement obligation, the presentation of asset retirement obligations, and concepts related to environmental remediation obligations.	3
NEW PREM ASU's Effective for 2022 Year Ends	<ul style="list-style-type: none"> ASUs effective for 2022 year-ends Public and private company standards effective 	1.5
NEW PREM ASU's Issued in 2022	ASUs issued in 2022 by the FASB	1
Becoming an Expert Witness	Appreciation of what is an expert witness and the reasons to consider becoming an expert witness. The preparation process and the range of matters on which accountants are asked to provide expert witness testimony.	1.5

Accounting		
Course	Description	Credits
Building a Persuasive Case	An understanding of the role of persuasion in the accounting profession. The psychological and business motivations of accountants and clients during negotiations and the persuasive principles and tactics available for use by the accountant during his or her work. Identification of ethical problems that can arise and their avoidance.	2
Business Combinations and Consolidations, Part 1 (ASC 805 & 810)	This course covers when to use consolidated statements and when not to and how to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments.	1
Business Combinations and Consolidations, Part 2 (ASC 805 & 810)	Know when to use consolidated statements and how to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments.	2
Business Combinations and Goodwill	Coverage of identifying the buyer; determining the acquisition date; recognizing and measuring the assets acquired, the liabilities assumed and the noncontrolling interest; recognizing goodwill or bargain purchase gain; determining the consideration transferred; and proper treatment of special considerations.	2
Business Restructuring, Part 1	Understand the differences between the acquisition (or disposition) of a business versus an asset. Highlight the accounting and reporting requirements for impairment losses on long-lived assets, intangible assets, goodwill and investments that may be associated with a business restructuring. Review the accounting and reporting requirements for exit and disposal activities associated with a business restructuring.	2
Business Restructuring, Part 2	Review of the business restructuring concepts discussed in Part 1 and a more detailed review of the discussion of contract termination costs. Gain insights into the financial accounting and reporting for the presentation of discontinued operations. Highlight the accounting guidance for the deconsolidation of subsidiaries and variable interest entities.	2
Carve-Out Financial Statements, Part 1	<ul style="list-style-type: none"> What are carve-out entity financial statements. The accounting requirements related to carve-out entity financial statements. Items to consider in the preparation of carve-out entity financial statements. Disclosures related to carve-out financial statements. 	2
Carve-Out Financial Statements, Part 2	<ul style="list-style-type: none"> The accounting requirements related to carve-out entity financial statements. Items to consider in the preparation of carve-out entity financial statements. 	2
Common Disclosures for Nonpublic Entities	Overview of general disclosures about the entity and its environment and common critical information that supplements the face financial statements. The course will also highlight risks and uncertainties through robust footnotes and will cover tailoring disclosures to the nature, size and complexity of the entity to provide useful information for economic decisions.	3
Comprehensive Income	This course will include the following: the rules governing comprehensive income contained in ASC 220, coverage of recognition and initial measurement, subsequent measurement and reclassifications, and presentation and disclosure requirements. A series of interactive examples meant for users to practice the application of the standards governing comprehensive income.	2
Consolidation of VIEs, Part 1 (ASC 810)	This two-part program will walk participants through real-world examples and case studies and enable them to determine when a company has a variable interest in another entity, to establish that the other entity is a variable interest entity and to detect the criteria used to identify the primary beneficiary.	2.5
Consolidation of VIEs, Part 2 (ASC 810)	This two-part program will walk participants through real-world examples and case studies and enable them to determine when a company has a variable interest in another entity, to establish that the other entity is a variable interest entity and to detect the criteria used to identify the primary beneficiary.	2
Construction Industry – Advanced Topics	Identify accounting and reporting processes for joint ventures. Recognize proper financial statement presentation.	1

Accounting			
	Course	Description	Credits
PREM			
	Construction Industry Overall Landscape	An overview of the nature of construction contractors and the significant roles they play in the economy and the many facets of the industry; the features of the business environment, including characteristics common to contractors; types of contracts; contract modifications and changes; the bonding and surety process, joint ventures; and financial reporting impact. The project management process that governs construction accounting and general management, including the management objective and numerous functions.	1.5
PREM	Coronavirus (COVID-19) impact – What every accountant should know	The continuing pandemic has accounting impacts. You will identify the accounting, presentation, and disclosure requirements of GAAP financial statements and special purpose frameworks, recognize internal control considerations, and helpful tips for satisfying internal and external reporting requirements.	2
	Cracking the Codification: U.S. GAAP Research Made Easy	Understanding of FASB Accounting Standards Codification and how to use the codification in real-world applications.	1.5
	Debt – Accounting and Financial Reporting Risks	Discussion of debt subject to classification and an overview of debt with conversion options and other special debt considerations.	3.5
	Disclosure & Sustainability Reporting: An SEC Overview	Understanding of SEC rules governing fair disclosure and non-GAAP financial measures; overview of sustainability reporting.	1.5
	Earnings Per Share (ASC 260)	Become an expert on earnings per share (EPS). You will learn where and how to report EPS in the financial statements, why you include it in the financials, how you can calculate EPS, and how you can analyze EPS disclosures.	3
	Equity (ASC 505)	An overview of the definition and scope of elements classified as components of equity as well as general guidance related to equity. Pertinent rights, privileges and terms associated with various securities outstanding. Applicable accounting and reporting requirements for stock dividends and stock splits, treasury stock transactions, and spinoff and reverse spinoff transactions. Illustrated examples of how to apply ASC 505, accounting for equity.	2.5
PREM	Essentials for Businesses Receiving Government Assistance	Do you work at or audit a company receiving government assistance? You will learn about the common types of government assistance, accounting and reporting policy elections, and compliance audit requirements that may apply to entities not considered within Single Audit and Uniform Guidance Subpart F scope.	2
	Evaluating the Quality of Earnings	A review of impact of presentation and biased accounting. The related steps in evaluation of financial reporting quality. The quantitative tools to assess earnings quality and controlling earnings management and low-quality financial reporting.	1
	Examining the New Lease Accounting Standard	Tune in to hear about the leasing standard (ASC 842). Master accounting and financial reporting for leases, and become aware of common issues and best practices for a successful implementation.	2
	FASB's Disclosure Framework Project	Examines background of the disclosure framework, board considerations related to the disclosure framework, decision questions for the board related to the disclosure framework, ASUs issued as a result of the framework project and assessment of the materiality of disclosures.	2
	Financial Instruments – Credit Losses (ASC 326)	<ul style="list-style-type: none"> • Concepts related to accounting for credit losses under ASC 326. • The credit loss model for available-for-sale (AFS) debt securities and debt securities held at amortized cost. 	1.5
	Financial Instruments – Recognition and Measurement	In-depth coverage of major changes to accounting for financial instruments under ASU 2016-01.	1
	Financial Instruments: Derivatives & Hedging	Background on why ASU was issued, changes to presentation and disclosure, and simplifications permitted by the new standard.	1.5
NEW PREM	Financial Reporting Challenges - Q2 2023	<ul style="list-style-type: none"> • Global and national economic issues and their impact on financial reporting • New accounting pronouncements that may have a major effect on your business • Miscellaneous issues that need to be considered for year-end financial reporting 	2

Accounting			
	Course	Description	Credits
	Financial Reporting Challenges 2023 – Q1	<ul style="list-style-type: none"> • Global and national economic issues, such as inflation and rising interest rates, and their impact on financial reporting. • New accounting pronouncements and projects that may have a major effect on your business. • Miscellaneous issues that need to be considered for year-end financial reporting. 	2
	Financial Reporting Challenges 2022 – Q2	Get ready for the quarter's financial reporting challenges, including understanding the ramifications of climate-related disclosures, global economic trends (inflation, supply-chain issues, Russian sanctions), the current status of special purpose acquisition companies, and related accounting issues.	2
	Financial Reporting Challenges 2022 – Q3	Learn about financial reporting challenges such as climate-related disclosures, global economic trends, SPACs, and the shortage of accountants. Identify accounting firms' and other companies' responses and specific actions taken in exiting Russia.	2
	Financial Reporting Challenges 2022 – Q4	<ul style="list-style-type: none"> • Global and national economic issues and their impact on financial reporting and accounting. • The Inflation Reduction Act. • Why SPACs have lost their luster. • Updates from the FASB. • Accounting firm issues. • Other items that need to be considered for year-end financial reporting. 	2
	Financial Reporting Framework for Small- & Medium-Sized Entities	Summary of general concepts and principles; common statement of financial position line items, both current and long term; and risks and uncertainties.	3
	Forecasting for the Start-up Business	Overview of expenses and revenue for a start-up business plan and costing techniques for determining expenses for a start-up business.	3
	Foreign Currency Accounting (ASC 830)	Introduction to the functional currency approach using current (translation) and temporal (remeasurement) methods to translate assets, expenses, and gains and losses in compliance with GAAP.	2
	Forensic Accounting	A summary of the definition of forensic accounting, how forensic accounting differs from traditional accounting, the benefits of developing forensic accounting skills and incorporating them into your organization, and the tools and techniques that can be used in the detection of fraud.	2
	Foundations of Business Combinations and Noncontrolling Interests	Review the concepts related to accounting for business combinations under ASC 805 and consolidations under ASC 810. Course provides an understanding of the critical issues and of the relevant guidance.	3.5
	Fraud in Your Practice	Coverage includes various types of fraud to watch for, fraud in financial statements—the why and the how, fraud in relation to tax returns, and the importance of internal controls in preventing fraud.	2
	GAAP Financial Statements (ASC 205-235)	Covers general requirements for financial statement reporting applicable to all reporting entities in accordance with GAAP, specific GAAP rules with regard to presentation of the financial statements, SEC accounting rules applicable to the preparation and inclusion of financial statements in Form 10-K (annual report) and Form 10-Q (quarterly report).	1.5
	Gross-to-Net Revenue Adjustments for the Pharmaceutical Industry	Understand the general principles of the 5-Step Model for recognition of revenue under ASC 606; the components of gross-to-net adjustments to revenue for pharmaceutical and biotech companies, including returns, chargebacks, rebates and other adjustments; plus certain specialized issues in accounting for revenue recognition in the life sciences industry.	2.5
	How ESG-Related Matters Impact Financial Statements and Audits	ESG matters! You will learn about the increasing importance of environmental, social, and governance matters in financial statements and annual reports, the evolving guidance from standard setters, and the risks of material misstatements emerging from these matters.	2

Accounting			
Course	Description		Credits
NEW	Impairment of Long-Lived Assets	<ul style="list-style-type: none"> The typical assets subject to impairment, including finite- and indefinite-lived assets and the process for calculating the impairment loss Judgements used in evaluating goodwill for impairment 	2
	Impairment of Tangibles, Intangibles and Goodwill	Review of assets subject to impairment testing. Calculation of impairment for definite and indefinite intangibles. Difference between calculation of impairments associated with goodwill versus intangibles other than goodwill. The differences between GAAP and IFRS with respect to the calculation and reporting of impairment losses.	2
	Impairment of Tangibles, Intangibles and Goodwill (Effective for SEC Filers)	This course will cover assets subject to impairment testing, how to calculate the impairment of fixed assets with both definite and indefinite lives, and how to calculate the impairment of intangible assets intangible assets other than goodwill.	1.5
	Inspecting the Annual Report, Part 1	Provides insight into collecting annual report data from the SEC and a company's website. Learn required components of an annual report and analytical tools to research and review financial filings. Includes case study of annual report analysis using Starbucks' fiscal year 2018 10-K as an example.	2
	Inspecting the Annual Report, Part 2	Study how to apply horizontal, vertical and ratio analyses to financial statements. Overview of calculating key liquidity, leverage, profitability and efficiency ratios and conducting cash flow analysis.	2
	Interim Reporting (ASC 270)	Summary of accounting and disclosure principles for interim financial reporting for entities other than publicly traded companies and the unique requirements for interim financial reporting for publicly traded companies.	2
	Introduction to Bookkeeping	Learn bookkeeping basics for small businesses and common bookkeeping systems available for small businesses.	2
PREM	Introduction to Derivatives and Hedge Accounting	Overview of introductory accounting guidance related to derivatives and hedge accounting, with an emphasis on nonpublic entities, accompanied by illustrative examples.	3
	Introduction to Financial Reporting Quality	Introduction to financial reporting quality with identification of variations, quality indicators, financial statement comparisons, earnings quality and stock valuation.	1.5
	Introduction to Financing an Entity Using Equity Instruments	This course covers common stock issuance and subsequent accounting, recording dividends, special considerations for freestanding and embedded equity-linked instruments, accounting for debt with options to convert into equity instruments, and preferred stock issuance and subsequent accounting.	3.5
	Inventory: Techniques to Manage, Account for and Value	Inventory management and valuation is one of the most critical functions of any business. Explore methodologies that are utilized in managing, costing and valuing inventory.	2
	Lease Accounting: Mastering the Requirements	Summary of FASB's accounting standard update for leases (topic 842) and key differences between ASC 842 and the IASB's new lease accounting standard, IFRS 16, leases.	2.5
	Liabilities (ASC 400-480)	Covers the definition and scope of various types of liabilities; the nature, types, valuation, disclosure and recognition of liabilities; and the primary considerations for accounting for liabilities. Illustrated examples of how to apply FASB ASC 405-480, accounting for liabilities.	3.5
	Liquidation Basis of Accounting (ASC 205-30)	Overview of ASU 2013-07 presentation of financial statements (ASC 205): the liquidation basis of accounting and ASU 2014-15 going concern.	1.5
	Managing the Company's Cash and Credit	Study the factors and considerations in establishing credit terms and financial ratios commonly used to make credit decisions, and evaluate annual debt covenant compliance. Course identifies practices related to cash collections and cash management.	1.5
	Mastering Accounting for Income Taxes (ASC 740)	Summary of foundational knowledge and critical strategies surrounding ASC 740. Identification of intraperiod and interperiod tax allocation. Relevant issues pertaining to accounting for income taxes.	2

Accounting			
Course	Description		Credits
	Meeting SEC Disclosure Requirements: Compensation Discussion and Analysis	Gain a solid understanding of the many elements and requirements of the Compensation Discussion and Analysis as we explain the required disclosures, along with guidance on how to obtain the required information effectively and efficiently. Participants will receive guidance and recommendations that help ensure compliance and minimize the likelihood of receiving comments from the SEC.	1
	Meeting SEC Disclosure Requirements: Management's Discussion & Analysis of Financial Condition and Results of Operations, Part 1	Discussion of current MD&A issues, with expert guidance that will clarify complex issues related to preparing MD&A disclosures.	2
	Meeting SEC Disclosure Requirements: Management's Discussion & Analysis of Financial Condition and Results of Operations, Part 2	Coverage of the compliance with SEC regulations and guidelines, which is critical and applies to the management's discussion and analysis section of an entity's annual financial report. Discussion on current MD&A compliance and the guidance that will clarify many of the complex issues related to preparing MD&A disclosures.	1
	Meeting SEC Disclosure Requirements: Management's Discussion & Analysis of Financial Condition and Results of Operations, Part 3	This course goes over the compliance SEC regulations and guidelines, which is critical and applies to the management's discussion and analysis section of an entity's annual financial report. Discussion on current MD&A compliance and the guidance that will clarify many of the complex issues related to preparing MD&A disclosures.	1
	Merger and Acquisition Due Diligence	Explanation of the processes behind a merger or acquisition. Identification of the key personnel who are involved in a merger or acquisition. The methods and techniques used to assess the fair value of the target company and the due diligence procedures that need to be considered.	2
	Non-GAAP Financial Measures	An overview of the background and history of non-GAAP financial measures, guidance and interpretations related to non-GAAP financial measures, SEC comment letter examples, other developments in pro forma financial reporting, and best practices in non-GAAP reporting.	1.5
	Nonmonetary Transactions	This course reviews monetary and nonmonetary transactions, including how to determine whether a nonmonetary transaction has commercial substance to it and how to account for it and the tax issues related to nonmonetary transactions according to Internal Revenue Code sections 1031 and 1032.	2.5
	Not-For-Profit Accounting and Auditing Update – 2023	<ul style="list-style-type: none"> New nonprofit accounting standards. Yellow Book independence. COVID-related accounting. Gifts-in-kind. 	2
	Not-for-Profit Entities: Financial Statement Presentation (ASU 2016-14)	Discussions of the history and overview of ASU 2016-14 and the types of entities affected by ASU 2016-14; identification of major changes to net asset classifications, liquidity disclosure, and reporting and expense classification.	1.5
	Opening a New Chapter: Fresh-Start Accounting and Subsequent Events	Review of fresh-start accounting (ASC 852) and subsequent events (ASC 855).	1.5
	Other Comprehensive Bases of Accounting (OCBOA)	This course covers what qualifies as a comprehensive basis of accounting other than GAAP, differentiating the advantages and disadvantages of using a special purpose framework, describing the major accounting and financial reporting differences between special purpose frameworks and GAAP, and describing the impact on audit and other attest reports on financial statements prepared using a special purpose framework.	3.5
	Pension Accounting & Reporting Requirements (ASC 715 & 712)	Coverage of accounting and reporting of pension and other postretirement benefits.	1

Accounting		
Course	Description	Credits
	Understand the events and background that led to the changes in credit loss reporting. Institutions affected and required adoption time frame of the new standard. Core provisions of the current expected credit loss standard and amendments and methodology application.	1.5
	Overview of basic format and presentation of the statement of cash flows, definition of cash and cash equivalents, disclosure of noncash activities, proper classification of cash flow activities, and common complex cash flow issues, such as stock compensation, derivatives, business combinations, leases and other matters.	3
PREM	You will recognize significant differential factors for private company reporting, the impact of ASUs issued by consensus of the PCC, and the impact of the PCC as an advisory body.	2
	Review of history of private company reporting movements. Private Company Council and related ASUs. Differences between U.S. GAAP and AICPA Financial Reporting Framework for SMEs and the international option for IFRS and SMEs.	3
	Covers the applicability and elements of quality control. Basic considerations when reviewing the work of others. Objectives and definitions of quality control standards for nonissuer engagements under QC section 10 and related requirements.	1
	Summary of the application of PCAOB's QC section 20 to an issuer engagement. Review of the system of quality control and policies and procedures. Understanding of the administration of a quality control system.	1
	This course covers the monitoring process and the contributory inspection procedures for monitoring. Review of internal compliance, possible need for external inspection and usage of peer review in substitution of monitoring.	1
	Overview of how to apply the PCAOB's QC section 40 to an attest engagement. The system of quality control and personnel management element of quality control. Competencies expected in the performance of accounting, auditing and attestation engagements. Review of the Uniform Accountancy Act competency requirements.	1
	Recap of membership requirements per SEC practice sections. Identification of the types of quality control standards that are included in the SEC practice section requirements of membership.	1
	Understand the recent updates to guidance for reporting discontinued operations and disclosing disposals of property, plants and equipment. Explore how and why the definition of discontinued operations was changed. Gain an understanding of how to present financial statements and disclose disposals of property, plants and equipment as required under the updated guidance.	2
PREM	Review of the revenue recognition standard jointly issued by the FASB and IASB. Deep dive into accounting standards updates released since the issuance of the converged standard and clarification on the new guidance.	2
	In-depth coverage of key disclosures required under ASC 606.	2
	Summarizes performance obligations, collectability from uninsured patients or patients with copayments and deductibles, third-party settlements, risk sharing arrangements, and financial statement disclosures.	1
	High-level overview of the basic revenue recognition principles of ASC 606 and in-depth analysis and specific examples of how the new revenue recognition guidance shall be applied to entities that operate in the technology industry.	1
	Learn the fundamentals of this challenging accounting standard. You will identify the principles and the five-step model of Accounting Standard Codification (ASC) 606 and learn to avoid the traps related to recognizing revenue in the delivery of products and services.	2

Accounting		
Course	Description	Credits
	<ul style="list-style-type: none"> The legacy GAAP accounting standards that previously applied to software revenue recognition Revenue recognition principles applicable to entities who sell and license software. The principles of revenue recognition for vendors who provide software-as-a-service How entities account for and report capitalized software costs and the related expensing of software costs 	2
	<ul style="list-style-type: none"> The purpose of comfort letters in the underwriting process. The information that is typically included in a comfort letter. The parties involved in the comfort letter process: who prepares a comfort letter, who uses a comfort letter, and how a comfort letter is used. The guidelines and standards applicable to comfort letters. 	2
	A summation of IPOs, including the pros and cons of going public, the process of bringing a company to market, the role of the independent auditor, and other professionals and case studies of IPOs.	2
	<ul style="list-style-type: none"> Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements Certain Proposed, Amended, and Final Rules as issued by the SEC How the SEC Division of Enforcement has addressed certain alleged violations of securities laws Current trends in SEC comment letters Certain PCAOB issues related to audit quality 	2
	<ul style="list-style-type: none"> Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements. Certain Proposed, Amended, and Final Rules as issued by the SEC. Recent developments regarding cryptocurrency. How the SEC Division of Enforcement has addressed certain alleged violations of securities laws. Certain PCAOB issues related to audit quality. 	2
	Stay abreast of SEC changes for Q2. You will learn about personnel changes, proposed, amended, and final rules, comment letters, and SEC Division of Enforcement actions.	2
	Stay abreast of SEC changes for Q3. You will learn about personnel changes, proposed, amended, and final rules, comment letters, SEC Division of Enforcement actions, and proposed rule-making on climate-related disclosures.	2
	<ul style="list-style-type: none"> Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements. Certain Proposed, Amended, and Final Rules as issued by the SEC. How the SEC Division of Enforcement has addressed certain alleged violations of securities laws. Results of the last year of the SEC's comment letters and the implication for registrants. 	2
	Overview of the SEC's role in information reporting requirements of public companies and the purpose, requirements and deadlines of required filings.	2
	Outline of auditor's role in the process of SEC reporting; statutory sources of the auditor's obligations in the SEC reporting process, including the Securities Act of 1933, the Securities Exchange Act of 1934 and the Sarbanes-Oxley Act of 2002; and the PCAOB's role with respect to auditors and accounting standards.	1.5
	Review of the various roles inherent in corporate governance, various concepts related to the auditor's role in SEC reporting, the complex SEC reporting rules in Regulation S-X, the information contained in Regulation A+, and the methods of research available and the sources of guidance issued by the SEC.	1.5
	Overview of accounting standards applicable to identification and disclosure of reportable segments, terminology relevant to segment reporting, and implementation issues related to reportable segments.	2

Accounting		
Course	Description	Credits
Special Purpose Acquisition Companies (SPACs)	Introduction to the concept of a Special Purpose Acquisition Company (SPAC). Understand how SPACs are formed to raise capital for an eventual business combination. Identify the accounting and financial reporting requirements of a SPAC.	2
Standard Costing	Recap of standard costing, including how standard costing is used and a detailed overview of variance analysis using standard costs, current trends and examples.	2.5
Statement of Cash Flows (ASC 230)	An overview of the statement of cash flows as a required U.S. GAAP financial statement that requires knowledge of ASC 230 and the significant but sometimes subtle differences between net income; cash flow; and operating, investing and financing activities. Factors that produce accurate and timely cash statements, which provide information crucial to any company’s success. The three categories within a statement of cash flows: operating, investing and financing activities. A case study with journal entries and working schedules that provide an opportunity to practice real-world strategies while preparing a statement to completion.	2
Sustainability Accounting and Integrated Reporting	Summary of the standards and conceptual framework behind sustainability accounting, including discussion of the Sustainability Accounting Standards Board, integrated reporting and industry standards.	2.5
PREM The COVID-19 Impact on Leases	Get coverage on the overall impact of COVID-19 on lease arrangements, ASC 840, lease modifications, ASC 842, lease concessions and other important considerations as a result of COVID-19.	2
PREM The GameStop Short Squeeze	Explanation of what happened with the trading stock of GameStop, including the various entities involved in the short sale squeeze. An understanding of the basics of short selling a stock and how it affects other types of stock and capital market transactions. Identification of the responses from various regulators to determine if there was any market manipulation.	1
NEW PREM Top Accounting, Financial Reporting, Operational and Compliance Challenges for Nonprofits	<ul style="list-style-type: none">• Special accounting and financial reporting considerations for nonprofits• Unique operational considerations for nonprofit management and those charged with governance to monitor• Compliance requirements commonly faced by nonprofits when providing external financial information	2
Transfers and Servicing of Financial Assets (ASC 860)	Overview of ASC 860, including recognizing what qualifies as a transfer of a financial asset, the control criteria for transfers of financial assets, how to account for sales-type transfers, how to account for finance-type transfers and disclosure requirements.	2
Transparency & Accuracy Through Fair Value Measurements (ASC 820)	Learn how different definitions and guidance in the measurement of fair value contribute to added complexity in generally accepted accounting principles (GAAP) and how practical insight into fair value measurements can help bring transparency and accuracy to an organization’s financial statements.	1.5
What Is Integrated Reporting?	Explore the rationale for the move to integrated reporting and how to create a corporate report using the IR format.	1.5
XBRL Today’s Language of Business Reporting	Overview of the Extensible Business Reporting Language (XBRL), its applications and how it is reshaping the way business information is reported.	2.5
Auditing		
Course	Description	Credits
NEW PREM 2022 GAAS Update	<ul style="list-style-type: none">• Audit evidence• Auditing accounting estimates• Risk assessment• Quality management• NOCLAR	2
NEW PREM 2023 Audit Update	<ul style="list-style-type: none">• Recent guidance issued by the AICPA for financial statement audits.• Recent guidance issued by the AICPA for SSARS and SSAE engagements.• Recent changes related to professional standards and quality management.	4

Auditing		
Course	Description	Credits
2023 Fraud Update	<ul style="list-style-type: none">• Fraud facts, trends, and cases• Reducing the fraudsters advantage• Diagnosing the health of hotlines• Managing third-party fraud risks• Finding red flags of fraud in the data• Building an anti-fraud road map	3
A Guide Through Common Audit Deficiencies	This course focuses on common audit deficiencies, risk assessment, documentation, estimates and internal controls.	2
Accountants’ Responsibilities Regarding Fraud, Part 1	This course will help you recognize the profile of employees who commit fraud. Learn the CPA’s responsibility relating to fraud as defined by SAS No. 99, Sarbanes-Oxley.	2
Accountants’ Responsibilities Regarding Fraud, Part 2	Learn the common motivations to commit fraud and the types of fraud, including financial statement fraud, asset misappropriation and billing fraud. Review the CPA’s responsibilities in detecting and preventing fraud.	2
AICPA Control Risk Assessment Requirements	Understand required audit procedures for assessing internal controls.	2
AICPA Cybersecurity Standards, Part 1	An overview of recent cybersecurity threats and the professional standard-setter response and guidance for performing and reporting on cybersecurity risk management program attestation engagements.	1
AICPA Cybersecurity Standards, Part 2	Outline of desirable elements for management’s description of an entity’s cybersecurity risk management program, relationship to COSO’s Internal Control–Integrated Framework and Control criteria that can be used to evaluate the effectiveness of an entity’s cybersecurity controls.	2
AICPA Documentation Requirements	Discussion of documentation standard requirements and the purposes of proper documentation.	2
AICPA Engagement Quality Control Review (EQCR)	Summation of quality control standards, audit requirements for EQCR and common deficiencies.	2
AICPA Risk Assessment Requirements	Review of risk assessment procedures the five components of internal control and documentation requirements.	2
An Executive Overview of SASes 134 – 143	Explanation of the changes to audit standards due to the issuance of SAS 134 through 143.	2
Analytical Procedures Used by Auditors	Summary of describing the definition and application of analytical procedures, using substantive analytic procedures to satisfy audit objectives, designing and performing substantive analytic procedures, strengthening substantive analytic procedures, performing overall final analytics on audit engagements, using analytic procedures on review engagements, and using analytic procedures to identify potential fraud and other matters.	3
Annual Update for Employee Benefit Plans	Gain mastery in employee benefit plan accounting, including learning about audit and accounting standards changes, best practices associated with audit areas, news from the Department of Labor, and common mistakes to avoid.	3.5
Asset Misappropriation Schemes	Exploration of asset misappropriation, including larceny, skimming fraudulent disbursements and embezzlement of client funds. Discussion of who is misappropriating assets and how to protect your company and clients.	1.5
Auditing Cash and Cash Equivalents	Learn the differences in cash and cash equivalents. Identification of internal control weaknesses. Audit procedures utilized for detection of material misstatement and financial statement presentation and disclosure requirements.	1
Audit Opinions: Understanding the Fundamentals from Standards to Reports	With corporate scandals ushering in the 21st century and the recent economic downturn, the auditor’s role has taken on heightened significance. Participants will obtain the background to conduct audits following generally accepted auditing standards (GAAS) and fairly present statements under generally accepted accounting principles (GAAP).	3

Auditing		
Course	Description	Credits
Audit Risk Assessment: The Do’s and Don’ts, Part 1	Recaps the sources of material misstatements and discusses the methodology to assess the risk of material misstatements and understand audit risk assessment documentation requirements.	2
Audit Risk Assessment: The Do’s and Don’ts, Part 2	Covers appropriate audit evidence and how to assess and respond to the risk of material misstatement. Exploration of appropriate procedures to detect material misstatements, including audit sampling and audit evidence evaluation.	2
Audit Sampling, Part 1: Introduction to Basic Sampling Concepts and Terms	Coverage of audit sampling and its definition, when audit sampling is valuable, audit sampling and audit evidence, sampling risk in statistical and nonstatistical sampling, the steps used to perform an audit sampling application, the audit risk model, and basic terms and concepts in sampling.	2.5
Audit Sampling, Part 2: Attribute Sampling for Tests of Controls and Selecting a Representative Sample	Study of attribute sampling and audit sampling, sample size determination, sample selection, issues relating to tests of controls, performing audit procedures and evaluating sampling results and documentation.	2
Audit Sampling, Part 3: Substantive Audit Sampling– An Introduction	Overview of determining the extent of further audit procedures, substantive audit sampling techniques and tolerable misstatement, audit implications of substantive test results, communications with management and governance, techniques for substantive detail test sampling, monetary unit sampling, and selecting a PPS sample.	2.5
Audit Sampling, Part 4: Classical Variables Sampling (CVS) Techniques	Discussion of classical statistical sampling, applying CVS sampling, the theory of classical statistical sampling, the audit application of this theory, the process of CVS statistical sampling, implementation of a classical statistical sample, variable sampling schematics for substantive sampling and emulating CVS using nonstatistical methods.	1.5
Auditing Accounts Receivable	A review of the audit risks associated with accounts receivable and how to assess those risks, areas for internal control weaknesses within the accounts receivable cycle, audit procedures used to detect material misstatement in accounts receivable, and financial statement presentation and disclosure requirements.	2
Auditing Cash and Cash Equivalents	Get ready to audit cash and cash equivalents! You will learn how to perform a risk assessment, assess internal controls, perform substantive audit procedures, and understand financial statement disclosures for cash.	1
Auditing Contingencies	Summary of audit risks associated with contingencies and how to assess those risks, areas for internal control weaknesses within the contingency valuations process, audit procedures used to identify and value material contingencies, and financial statement presentation and disclosure requirements.	2
Auditing Current Liabilities	Learn the audit risks associated with current liabilities and how to assess those risks, areas for internal control weaknesses within the payables cycle, audit procedures used to detect material misstatement in current liabilities, and financial statement presentation and disclosure requirements.	2
Auditing Employee Benefit Plans, Part 1	Discussion of rules and regulations from the IRS and DOL associated with employee benefit plans. Identification of audit and reporting requirements, risk assessment process and documentation, including internal controls. The linkage between the identified risks, assessed risks and detailed audit procedures. The unique attributes of employee benefit plans and the differences between an EBP audit and other financial statement audit engagements.	2.5
Auditing Employee Benefit Plans, Part 2	An outline of how to design audit procedures in direct response to assessed risk of material misstatement. The common audit procedures for employee benefit plan engagements. How the auditor should respond when operational and administrative errors are identified. Additional considerations, such as maintaining the plan’s qualified status, proper financial statement preparation, and reporting and common mistakes.	2.5
Auditing Fair Value	Overview of accounting for fair value, auditing estimates (AU-C 540) and audit strategies.	2

Auditing		
Course	Description	Credits
Auditing Inventory	Understand the audit risks associated with inventory and the assessment of those risks. Areas for internal control weaknesses within the inventory cycle. Audit procedures utilized to detect material misstatements associated with inventory and financial statement presentation and disclosure requirements.	1.5
Auditing Long-Term Liabilities	Coverage of audit risks associated with long-term liabilities and how to assess those risks, areas for internal control weaknesses within the payables cycle, audit procedures used to detect material misstatement in long-term liabilities, and financial statement presentation and disclosure requirements.	2
Auditing Pandemic Funding	<ul style="list-style-type: none">Pandemic-related funding made available to various types of entities, both for-profit and nonprofit, that could be subject to financial statement and/or compliance audit.Compliance audit requirements that either for-profit or nonprofit entities may be subject to.Tips for entities subject to compliance audits for the first time.	2
Auditing Prepaid Expenses	Recap of the audit risks associated with prepaid expenses and how to assess those risks.	1.5
Auditing Property, Plant and Equipment	Learn about the audit risks associated with property, plant and equipment and how to assess those risks and areas for internal control weaknesses within the property, plant and equipment cycle.	2
Auditing Revenue Recognition	Learn to audit revenue recognition, including the Revenue Recognition principles of ASC 606, the considerations in auditing revenue, specific matters related to auditing revenue as described in PCAOB Staff Audit Practice Alert No. 12 and PCAOB Staff Audit Practice Alert No. 15, and transition adjustments, transition disclosures, and fraud risk.	2.5
Auditing Typical Investments	Learn the audit risks associated with a typical investment portfolio and how to assess those risks.	2
Common Issues in Auditing Student Financial Assistance	Discussion of the single audit procedures to test compliance regarding student financial aid.	2
Comparing the Audit Standards – AICPA vs. PCAOB vs. International Standards	Covers the three primary audit standard-setting bodies. Compare and contrast the audit standard requirements of the AICPA, IAASB and PCAOB.	3
Compilations and Reviews – Avoiding Peer Review Deficiencies (Updated for SSARS 24)	Overview of the recent changes as a result of SSARS 24 related to preparation, compilation and review engagements; general ethical and quality control considerations; when each type of SSARS engagement applies; required procedures for each type of engagement; special purpose framework considerations; reporting and other required communication considerations; and minimum documentation requirements.	3
Completing the Audit	Do not leave your audit half-baked. Know the requirements to complete an audit, specifically, final test work procedures, financial statement review procedures, audit reporting, and analysis of subsequent events and related disclosures.	3
Corruption, Part 1	Identify the red flags and warning signs of corruption, including why it occurs, how to deter it, and how to detect it.	1.5
Corruption, Part 2	Learn about corruption, including the Foreign Corrupt Practices Act and the related penalties, trends, and enforcement, as well as proactive steps businesses can take to manage corruption risk.	2.5
Data Analytics Using IDEA: Audit Analytics	Become knowledgeable about audit data analytics. In this course, you will learn about the benefits and limitations of different kinds of audit data analytics and how to perform these analytics on structured and unstructured problems.	2
Drafting Audit Reports Under SAS No. 134 and PCAOB	This course is an overview of the types of financial statement audit opinions, common report modifications and explanatory language under the new standards, special reporting considerations (such as reporting on special purpose financial statements), preparing audit reports under PCAOB Auditing Standards and compliance with audit reporting requirements under Yellow Book and single audit engagements.	3

Auditing			
Course		Description	Credits
PREM	Employee Benefits, Part 2 – Defined Contribution Plans	Learn the differences between defined contribution and defined benefit plans and the components of net assets available for benefits. Discussion of the financial disclosures, audit considerations and tax filings, and requirements for a defined contribution plan.	2
	Employee Benefits, Part 3 – Defined Benefit Pension Plans	Summarizes operation, administration, reporting and auditing of defined benefit plans. Outline of key components of reporting, financial disclosures, audit considerations, effect of specific events and tax status of a defined benefit plan.	2.5
	Enhancing Audit Quality	The AICPA has an Enhancing Audit Quality Initiative. Understand what has been accomplished and what is left to do. Identify the fundamental principles of the AICPA's Statement on Quality Control Standards, and learn about recent developments in improving the quality of financial statements.	2
PREM	Evaluating Financial Statement Elements With Accounting Uncertainty	Identify areas of the financial statements that contain accounting or reporting uncertainty. Understand the proper accounting treatment of loss contingencies, accounting for areas of estimation, and evaluation of going concern. Consider the disclosure requirements of areas of uncertainty.	3
	Evaluating Internal Controls Post-Pandemic	Internal controls are crucial post-pandemic. Understand the critical role of information technology (IT) controls. Appreciate the importance of internal controls over financial reporting regardless of entity size or complexity. Identify best practices for designing, implementing and monitoring internal controls.	3
	Examination Engagements – Direct and Assertion-Based (SSAE 21)	Understand the differences and similarities between direct and assertion-based engagements. See requirements for obtaining reasonable assurance on the subject matter of an examination. Describe important reporting and communication requirements for examination engagements.	2
PREM	Financial Statement Fraud	Learn to identify financial statement fraud, and gain insight to help companies prevent the most damaging type of fraud.	2.5
	Fraud in Not-for-Profits	Study policies, procedures and practices to prevent fraud in a nonprofits. Learn common scams for committing fraud in the nonprofits industry.	1.5
	Fraud in the Construction Industry, Part 1	Outline of the nature of fraud in the construction industry. Understand fraud indicators and the existence and occurrence of fraud in the construction industry. Identify specific characteristics and behaviors of fraud in the construction industry.	1
PREM	Fraud in the Construction Industry, Part 2	Summary of various construction contract risks and construction fraud schemes. Appreciate the relationship between procurement and construction fraud. Identify perpetrator tactics associated with contract bidding.	1
PREM	Fraud in the Construction Industry, Part 3	Review the process of fraud investigation in the construction industry. Identify the documents used to investigate fraud occurrences. Discussion of the types of investigation interviews and the process of collecting and analyzing evidence for a fraud investigation.	1
PREM	Fraud in the Construction Industry, Part 4	Discussion of the impact of prevention and detection controls on combating fraud in the construction industry. Preventive techniques companies can utilize. Various auditing procedures specific to the construction industry.	1
	Fraud Investigation, Part 1	This course covers the existence of fraud and the circumstances that support the need for investigations and covers the elements of fraud investigation and inquiry. Learn investigation approaches, methods and techniques.	1
	Fraud Investigation, Part 2	Fraud investigations are challenging; learn how to identify concealment fraud, obtain documentary evidence, learn how perpetrators convert stolen funds, and learn the use of discovery sampling as an evidence-gathering technique.	1
	Fraud Investigation, Part 3	A summary of the interrogation plans, procedures and techniques concerning fraud. Identify the elements of crisis stages in fraud. Review witness inquiries and communication techniques, as well as detecting deceptive behavior in an interview and the preparation of the fraud report.	1.5

Auditing			
Course		Description	Credits
	Fundamental IT Auditing Concepts	Overview of the importance of IT-related controls and IT auditing; IT audit-related professional certifications; IT components and terms; IT organizational components; sources of criteria that may be applied during the course of an IT audit, including those that relate to overall IT operations; IT security and other specialized purpose types; and core aspects of the IT audit process, including planning, testing and reporting considerations.	2
	Going Concern Uncertainty	Learn the U.S. GAAP requirements regarding going concerns. Understand the auditor's responsibility, the audit procedures that need to be implemented and the resulting identification, if applicable, on the audit report. Review the impact of SAS No. 134, SSARS engagements and other important matters.	3
	Group Audit (AU-C 600)	Key coverage of the requirements of AU-C 600 when there are no component auditors, when making reference to component auditors and when assuming responsibility for component auditors.	1.5
PREM	How to Assess Internal Controls and Safeguard Assets	Introduction to the internal control process. Exploration of the practical perspective to ensure operational efficiency and effectiveness, financial reporting reliability, and compliance with laws and regulations.	2
	How to Properly Prepare Audit Documentation and Workpapers, Part 1	<ul style="list-style-type: none">Audit documentation and procedures, including planning and supervision, internal control, and substantive testing.Generally accepted auditing standards (GAAS).	2
	How to Properly Prepare Audit Documentation and Workpapers, Part 2	<ul style="list-style-type: none">Audit documentation and procedures, including planning and supervision, internal control, and substantive testing.Generally accepted auditing standards (GAAS).	2
	How to Properly Review Audit Documentation & Workpapers, Part 1	Gain working knowledge of the fundamental issues and processes necessary to review audit documentation and workpapers. Ensure review procedures comply with GAAS, and explore audit risk and management issues related to audit documentation.	2
	How to Properly Review Audit Documentation & Workpapers, Part 2	Learn the fundamental issues and the processes necessary to review audit documentation and workpapers. Ensure review procedures comply with GAAS, and explore audit documentation requirements and AU-C Sec. 530.	2
	Identifying and Communicating Internal Control Matters on an Audit	Discussion of the required communications related to internal control matters noted on a financial statement audit. Additional responsibilities when performing an integrated audit of internal controls. Properly classifying significant deficiencies and material weaknesses and the differences in audit requirements for public and nonpublic entities.	3.5
	Introduction to Audit Sampling	Overview of sampling terminology, attribute versus variable sampling, sample size, sample selection and common findings.	2
	Introduction to Employee Benefits, Part 1	Become a pro at the audit requirements for employee benefit plans! Learn to recognize the difference between defined contribution, defined benefit, and welfare benefit plans and identify the effect of government regulations on employee benefit plans.	2.5
	Leveraging Internal Control Frameworks for Success	Outline of COSO 2013, Green Book and benefits of internal control frameworks.	2
PREM	Major Changes to the Attestation Standards	Learn about major changes to the attestation standards: SSAE 19, SSAE 20, SSAE 21, SSAE 22; identify them and know when they go into effect.	1
	Managing Professional Liability Risk in Nonattest Services	Learn the differences between attest and nonattest services. Overview of the Code of Professional Conduct and other professional requirements relevant to nonattest services. Best practices for engaging, performing, documenting and communicating the results of nonattest engagements. Examine requirements specific to SSARS section 70 related to nonattest engagements to prepare financial statements.	3
	Mastering Audit Evidence Requirements Post-SAS 142 and SAS 144	You can master the audit evidence requirements. List recent changes to generally accepted auditing standards related to audit evidence. Explain how SAS 142 and SAS 144 clarified and enhanced financial statement audit requirements	2

Auditing		
Course	Description	Credits
Navigating System and Organization Control (SOC) Reports	Overview of the history and background of SOC reporting. The AICPA's determination of the need for SOC reporting. The components of SOC 1, SOC 2 and SOC 3 reports. Determine the appropriate SOC report for an organization. Review auditing SOC reports.	2
PCAOB Audit Standards, Part 1	Outline of auditing standards issued by the PCAOB and in-depth coverage of PCAOB auditing standards 1, 3, 4, 5, 6, 7, 8 and 9.	2
PCAOB Audit Standards, Part 2	Learn auditing standards issued by the PCAOB and in-depth coverage of PCAOB auditing standards 10, 11 and 12.	2
PCAOB Audit Standards, Part 3	Summary of auditing standards issued by the PCAOB and in-depth coverage of PCAOB auditing standards 13 and 14.	1.5
PCAOB Audit Standards, Part 4	This course covers auditing standards issued by the PCAOB and in-depth coverage of PCAOB auditing standards 15, 16, 17 and 18.	1.5
PREM PCAOB Inspection Reports for the Six Largest U.S. Firms	Identification of the PCAOB's strategic plan and goals under its new leadership. Its objectives in issuing the newly designed Inspection Report. Overview of the various audit deficiencies noted in the PCAOB Inspection Report of the six largest U.S. audit firms.	1.5
Planning for a Smooth Audit: How to Work With Your Auditors	Everyone wants a smooth audit. Understand the inner workings of the client-external auditor relationship, the general stages of the external audit, tools and techniques corporations can use throughout the audit process, and how the COVID-19 pandemic has been impacting this process.	2
Professional Judgment in Audit	Fine-tune your professional judgment audit skills, including identifying the components of an effective professional judgment process, common judgment tendencies, traps, and biases. Recognize possible strategies to avoid judgment tendencies and mitigate biases. Learn to document the decision-making process.	2
Professional Skepticism for Public Accountants	Outline of professional skepticism defined and differentiated from professional judgment, characteristics of sufficient appropriate audit evidence and relationship to audit risk, applying concepts to both audit and non-audit engagements, specific tips for enhancing the exercise of professional skepticism, real-life examples of applying professional skepticism, and relationship to responsibilities for fraud and noncompliance.	3.5
PREM Proposed Quality Management Standards – Major Changes Ahead	There are major changes ahead in the Quality Management Standards. Learn about these proposed changes to be prepared.	2
Remote Auditing	Appreciation for the considerations surrounding remote auditing. Identification of the best practices by the AICPA and practice aid vendors. GAAP considerations related to the COVID-19 environment.	2
Reporting on Subject Matters Other Than Historical Financial Statements	Review the most common attest engagements on subject matters other than historical financial statements and common threads between relevant attest standards contained in the SSARS and SSAE.	3
Required Auditor Communications	Overview of establishing the terms of engagement, fraud and noncompliance considerations, AU-C section 260, the auditor's communication with those charged with governance, communicating internal control related to matters identified in an audit, comparison to PCAOB, international audit standards and government audit standards.	3
Required Communications in an Audit	Summary of communications used by those charged with governance, communication of internal control deficiencies and additional Yellow Book considerations.	2
Root Cause Analysis, Part 1	This is Part 1 of a two-part course that will take a look at how to effectively use root cause analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how internal auditors can use RCA.	2

Auditing		
Course	Description	Credits
Root Cause Analysis, Part 2	This is Part 2 of a two-part course that will take a look at how to effectively use root cause analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how internal auditors can use RCA.	1.5
SAS 143: Auditing Estimates	Explanation of the changes to audit requirements for estimates as issued in SAS 143.	1
SSAE No. 19 – Agreed-Upon Procedures Engagements	This course covers the requirements of SSAE No. 19: Agreed-Upon Procedures Engagements and avoiding quality control challenges in these types of engagements.	2
SSARS 21	Identify general principles for engagements performed with SSARS 21, including objectives and requirements for preparation engagements, compilation engagements, and review engagements.	1.5
The Auditor's Responsibilities Relating to Other Information Included in Annual Reports	Review of SAS 137 and audit procedures for annual reports.	1
The Coronavirus (COVID-19): Navigating the Crisis With Internal Auditors	Discussion of the opportunities internal auditors have had to add value to organizations and to step into an advisory role during the COVID-19 pandemic. Identification of risk areas of organizations and how to address them during the pandemic and how auditors' roles will be affected as organizations recover and resume operations.	1.5
The Impact of Sarbanes-Oxley on Internal Controls	Recognize the purpose, definition, roles and responsibilities, and objectives of a system of internal controls, including the five components of internal control and the three dimensions of the internal control relationship. Identify the different categories of internal control over information systems. Define and recognize deficiencies in internal control.	2.5
The Life Cycle of the Internal Audit	Discussion of the purpose and importance of an internal audit. Steps that are involved in the life cycle of the internal audit. The impact of technology on internal audits and the risks addressed by internal auditors.	1
The New AICPA Auditor's Report	A look into key audit matters, trickle-down implications on other AU-C sections, and interplay with EOM, OM and report modifications.	2
The New Employee Benefit Plan (EBP) Auditor's Report	Review of the changes to the auditor's report for ERISA audits. Discussion of new terminology for EBP audits. The resulting changes to procedures as a result of the new standard.	2
Understanding and Applying SAS 142 — Audit Evidence	The Auditing Standards Board issued SAS 142 in July 2020. The standard provides expanded guidance on whether sufficient appropriate evidence has been obtained in an audit. The standard is updated to include a focus on more modern technologies used by those in industry as well as auditors when obtaining evidence. SAS 142 is effective for audits of periods ending on or after December 15, 2022.	1
Upcoming Peer Review, Part 1	Overview of the recent changes to the peer review standards, interpretations and other related guidance. This course summarizes these changes and will help with preparation for upcoming peer reviews.	1.5
Upcoming Peer Review, Part 2	Become familiar with the new quality control forms related to the review of the design of and compliance with a firm's system of quality control. Learn the differences between system and engagement reviews and differences in engagement selection by the peer reviewer.	1.5
Updated COSO Internal Control Framework	Gain practical familiarity with important updates to the Committee of Sponsoring Organizations framework to assess and improve internal control systems.	2

Auditing		
Course	Description	Credits
Use of Internal Auditors and Initial Audits	Examination of two areas recently updated by the AICPA when performing audits. First, we will look at how an auditor can use an internal auditor and what the requirements to use an internal auditor are. We'll then switch gears to discuss the requirements under the clarity standards for initial audits.	2
Use of Specialists and Auditing Estimates	This course examines the audit procedures required when using a specialist and the audit procedures required when auditing an estimate.	2
<div>PREM</div> What Is Changing in Risk Assessment	Overview of the described proposed changes to risk assessment under AICPA standards. Review of common deficiencies related to risk assessment and identification of risk assessment procedures.	2
Behavioral ethics		
Course	Description	Credits
Ethics – Integrity, a Foundation for Success	Learn how unethical behavior can ruin careers, bring debilitating fines to companies, and lead to prison terms for executives and others; how regulation and compliance influence the standards and expectations for ethical behavior; and how a sound understanding of ethical theory may help in identifying unethical employees or fraudulent behavior.	2
Expectations of Corporate Governance and Social Responsibility in Today’s World	Overview of agency theory and the role of the artificial person in corporate governance. Application of CSR and ESG. The success in CSR and ESG regarding the role of organized culture. Measurement of CSR and ESG success and recruitment of today’s BOD. Identification of impediments to achieving corporate governance ideals.	1.5
Leadership and Balance in Turbulent Times	Describe the conditions in which fear erodes ethics and integrity. Identify obstacles to change—personally, professionally and organizationally. Formulate strategies to improve positive energy and overcome resistance to change. Apply change management tools in a career or workplace.	2
Maintaining Professional Ethics in a Culture of Oversharing	Understand the implications of oversharing on social media and how to avoid it. Build a positive digital persona, understand the best practices for social media, and be in compliance with the AICPA Code of Professional Conduct guidelines.	1
<div>NEW</div> <div>PREM</div> Virginia Ethics 2023: Why do we do the things we do?	<ul style="list-style-type: none">• Background of the concepts of ethics, morals and values.• Ethical principles and why they matter.• Common ethical issues in accounting.• Contributors, rationalizations and moral disengagement.• Ethical dilemmas.• How to become an ethical leader. <p>This is an approved Virginia Board of Accountancy ethics course.</p>	2
Why Diversity Matters	Understand why diversity matters to everyone. Be able to explain why diverse teams: outperform homogenous teams, increases employee engagement, unlocks innovation, boosts company reputation and goodwill, and contributes to strong financial performance.	1
<div>PREM</div> Why Do We Do the Things We Do?	Differentiate between ethics, morals and values. Identify common ethical issues in accounting and the related contributing factors. Recognize the impact of rationalizations and the power of moral disengagement in ethics. Identify the steps necessary to become an ethical leader.	1.5
Why we do the things we do for enrolled agents	<ul style="list-style-type: none">• Background of the concepts of ethics, morals, and values.• Ethical principles and why they matter.• Common ethical issues in accounting.• Contributors, rationalizations, and moral disengagement.• Ethical dilemmas.• How to become an ethical leader.• IRS Circular 230.	2

Business law		
Course	Description	Credits
Contract Law for Accountants	Overview of how contracts can be defined as agreements that are enforceable in a court of law and the elements necessary for there to be an enforceable contract: agreement, consideration, legal capacity and legality. Explore available defenses that may result in the contract not being enforced and the rules of interpretation that courts use in enforcing the requirements of a contract. Learn how a contract must be performed, discharged or breached (not performed) and the legal and equitable remedies available to address a breach of contract.	2.5
Business management and organization		
Course	Description	Credits
Accounting Firm’s System of Quality Control, Part 1	Comprehensive review of the quality control (QC) standards with an emphasis on tailoring a QC system for your firm’s accounting and auditing practice. Create an environment focused on quality and continuous improvement through QC monitoring.	1
Accounting Firm’s System of Quality Control, Part 2	Examine policies and procedures for each of the six elements of a QC system (QCPP). Move beyond mere compliance to improve audit quality and increase profitability.	1
Best Practices for Hybrid Work	Beware some of mistakes made for return-to-work. Enjoy some of the best practices based on lessons learned: What are essential considerations for management, office(s), policies, health of workplace; essential considerations for employees, psychological safety, sensitivity to personal home commitments, flexibility; and essential considerations for work, agreements on work, deadlines, resources for a flexible work arrangement?	2
Change Management: Audit Your Change Implementation	Are you planning a change management program? Audit your implementation by identifying controls, assessing the quality of information generated by the program and establishing performance metrics to monitor the program. Keep your project from derailing and resulting in inadequate change management.	1.5
Change Management: Cultivating a culture that embraces change	<ul style="list-style-type: none">• Perceptions of change &ndash; the pros and cons.• Lessons learned about change from the COVID pandemic and the ongoing application.• Natural responses and how to tame human nature in response to change.• Resilience as a tool to overcome natural responses to change.• Workplace practices that support innovation and a positive change culture.	1.5
Client Management	Summary of building, developing and sustaining positive client relationships throughout a client’s life cycle. Focus on understanding client needs, developing skills in CPAs of all levels to serve client needs, and managing tasks and tools to develop additional work with existing clients and to attract new client relationships.	1.5
Consulting Skills: Development of Consulting Reports	The only tangible legacy of a consultancy project is the report you write. Your reputation rests on the quality of your observations and recommendations. The worst-case scenario is when a client hires another consultant to re-work a report. The quality of your report summarizes your work and affects a client’s decision to re-engage you or refer you to colleagues. You will learn the essentials of a consulting report, the components that ‘hit the mark’ for a client, and tips for sharing recommendations.	2.5
Consulting Skills: How to Conduct a Consulting Engagement	Too often, individuals think consulting is primarily about an ‘expert’ with multiple degrees and prestigious certifications advising high-powered CEOs on a strategy. Yet, in reality, that is far from the truth. Effective consultants have broad experience knowing how to ask the right questions, target objectives, determine strategies and tactics, and develop methodologies to implement a plan and measure its’ effectiveness. They know how to assess a situation, clarify expectations, articulate goals, and measure success.	2

Business management and organization		
Course	Description	Credits
Consulting Skills: How to Develop a product strategy	Whether internally or externally, consulting for a product or service development strategy works to align product development with corporate strategy to maximize revenue. It also serves to mitigate risks. You will learn about the role of the consultant in this process, how to develop a successful strategy and measurement tools, mitigate risk, improve the fit between products and target markets and create a stream of innovative offerings that disrupt the competition and delight clients.	2
Consulting Skills: How to Develop Customer Surveys	A key way to develop solid, lasting relationships with your customers is to ask them for feedback. But when do you ask? An excellent survey design look appealing and gets you the insights you need. The insights are correlated to the map of the customers' journey with you, your products, and your services.In this course you will also learn ways to respond to respondents (especially those who give you the gift of negative criticism).	2
Consulting Skills: Product and Service Innovation Processes	To expand into new markets, attract new customers, and continuously grow, you must innovate. The product innovation process includes finding the problems your customers have so that you can create valuable new products. Service innovation means changing the way you serve your customers so that they experience more excellent value (and bring in more revenue for your organization).	2
Delegation in a Small Firm	Explanation of the basic concepts of successful delegation. How to mindfully choose what to delegate and who to correctly delegate to. Discussion of successful steps in handing off a task. Understanding of the seven levels of delegation, and develop awareness of software that supports delegation.	1.5
Enhancing Reports With Visuals	Consulting reports vary drastically from project to project. However, at the core of a consulting report is information that provides an opinion or solution to an identified problem or issue. This course covers meaningful types of visuals used in consulting reports, best practices when incorporating visuals in reports, identifying commonly used software that assist in creating visuals, and utilizing a specific software to enhance visuals in reports.	2
Mining gold: Mapping your clients' decision journey with your firm	It is time to understand your clients' decision journey with your firm, including the fundamentals of creating a client journey map, identifying the firm's ideal clients, and recognizing the journey stages. Discover client touchpoints and tweak interactions to improve client acquisition and retention.	1
New Leader Assimilation	Explore the differences between leaders and managers and types of leadership styles. Learn leadership strategies to promote a positive culture, motivate others, enact change and address workplace challenges and ways to develop leadership skills in yourself and others.	1
Seeking Millennials and Generation Z	Discussion of characteristics of millennials and Generation Z and common life experiences of millennials and Generation Z. Learn strategies for recruiting, hiring and engaging millennials and Generation Z within an accounting firm workplace.	2
Taking Your Firm to the Next Level	As firms grow, they can hit a rut, see sales leveling off, find it hard to find employees or find their current staff is overwhelmed. This course teaches you how to assess your firm's current state and readiness to grow, differentiate between growth and scale, develop marketing strategies, and build a strategic plan.	1
Trends in Change Management – 2023	<ul style="list-style-type: none">What are trends, and how do they impact business and the workplace.Business trends, including sales, marketing, and customer service.Accounting trends.Human resources and management trends.Technology trends.Managing disruption.	2

Communications and marketing		
Course	Description	Credits
Change Management: Making Strategy Happen	Many of us have had the experience of developing a well-thought-out plan or performance objectives, only to have the implementation fall flat. This course will provide you with the strategic and tactical framework to successfully implement change initiatives.	2
Coaching Employees for Better Results	Discover how to better coach and mentor staff to help them achieve their professional goals.	1.5
Collaborating to Build Your Personal and Professional Networks	This course provides guidance on defining the personal and professional role sets that define your network(s). Better understand the behavioral differences between traditional command and control skills and the collaboration and influence skills required for developing personal and professional networks.	1
Creating Effective Presentations	Learn from an expert presenter on how to best prepare and deliver a presentation.	1
Data Visualization	Discover how to visualize data effectively and choose the best format to analyze data for different situations. Learn how "rock stars" of data visualization turn boring information into beautiful and effective presentations.	1
Developing a Growth Mindset	Explore a growth mindset, fixed mindset and growth hacking. Identification of the steps in a growth mindset process and what to avoid as well as how to maintain a focus on developing a growth mindset.	1
Developing Client Rapport: Making Everyone a Match!	Get techniques to significantly reduce client problem-solving cycle time. This course teaches how to address and eliminate potential conflict before it occurs through understanding and applying the rapport communication cycle.	2
Developing Ideal Working Relationships	An overview of definitions from neurolinguistics as a foundation for rapport, the effects of broken rapport and broken trust, how people experience the world, how to read clues from others’ words, and how to match others’ physiology, voice and language.	1
Effective Business Communication	Learn the importance of clear and compelling communications in business settings. Topics include understanding differences among communicating with peers, subordinates, superiors and clients. Examples of common forms of business communications, when to use each method and best practices for email communications are covered.	1.5
Effective Business Writing for CPAs, Part 1	Prepare clear and logical written communication to convince others to do something or to give permission or communication to simply inform.	2
Effective Business Writing for CPAs, Part 2	Create clear and logical written communication to convince others to do something or to give permission or communication to simply inform.	2.5
Email Communications	This course covers the art of crafting meaningful emails that save time for both the sender and the recipient, avoid embarrassing and potentially costly snafus, and advance business objectives.	1.5
Executive Leadership Tools and Tactics, Part 1	Understand who you are and what motivates you to help effectively manage relationships and influence others.	2
Executive Leadership Tools and Tactics, Part 2	Grasp who you are and what motivates you to help effectively manage relationships and influence others.	1.5
Executive Presence	Learn key components of executive presence and where you need to step up your confidence and enhance your self-worth and capabilities.	2
Get Your Emails and Reports Read	Overview of the typical mistakes and complaints regarding emails and reports. Appreciation of the issue of information overload. Review best practices associated with planning emails and reports.	1.5
Getting New Clients	Learn to define a firm's value proposition. Understand how to describe a firm's ideal client. Prepare for a networking session. Differentiate marketing, advertising and public relations. Identify various referral strategies. Create KPIs for a firm's marketing strategies.	1

Communications and marketing		
Course	Description	Credits
Job Interviewing Skills	Identification of the most effective techniques regarding successful interviewing tactics, from the initial first stages to final subsequent follow-up. Review of effective resume writing, answering questions intelligently and with purpose.	2
Leadership – Others	This course helps users master powerful communication and create followership. After taking the course, users should also be able to recognize the different styles of communication, understand the possible limitations in each communication style, know how to build and/or restore trust, listen generously and understand the five modes of conflict.	2.5
Leadership – Self	Recognize how your leadership style is viewed by others, and become familiar with emotional intelligence; gain insight on how to flex your leadership style.	2
Leadership – Team	This course helps users listen better and with more empathy. After taking the course, users should be able to improve their communication with others by hearing them and interacting with what they hear through improved listening and increased empathy.	2
Leadership Skills	Exploration of nontraditional traits for effective leadership to become an exceptional leader.	2
Leveraging Social Media for Firm Success	Explore how social media began and its evolution to the present day and the duties of social media managers and how they cultivate a brand.	1
Meetings That Work	Learn how to hold effective meetings in the workplace, including self-assessment of soft skills strengths and weaknesses, setting expectations for meetings, and recognizing and addressing problems in meetings.	2
Negotiation Skills	Recognize how negotiations apply within the accounting career, including the basics of negotiation skills, the stages of successful negotiations and the interpersonal skills required to complete negotiations. Coverage includes methods for overcoming objections, counteracting negativity and reaching consensus during negotiations.	1.5
Networking Skills	Discussion of commonly accepted etiquette and practices for in-person business and accounting networking events. Topics covered include communication basics for professional networking via writing, the best uses for online platforms for networking, common networking challenges and tips to handle those challenges.	1.5
Promoting your Firm Online Using Brand Management	What is brand management and what does it do? Understand the difference between marketing, advertising and public relations. Be familiar with the components of branding. Discover the various online options for brand management. Create a brand management strategy for their firm. Measure impact and results and tweak the strategy for success.	1
Public Speaking and Presentation Skills	Examination of accountant presentations and speeches, including discussion of best practices for researching, planning and preparing presentations; techniques to handle distractions and unexpected problems; how to combat nervousness; and effective methods of sharing information (financial/accounting data) in presentations.	1.5
Role of the Leader in Talent Development	Engaging course on the critical skills needed by a leader in developing new talent.	2
Staying connected with your clients on social media	Stay connected with your clients on social media, including understanding marketing opportunities, the steps to launch social media strategy, and how to avoid common mistakes when using each of the five top social media platforms.	1
Storytelling With Data	Data storytelling is the art of telling a story using images, graphs, charts, infographics, data visualization or videos. Learn how to define a story and how to choose the best structure to craft your story.	1
Take Control: Use Conflict to Your Advantage	Identify conflict resolution styles, and learn how to manage conflict to produce positive outcomes.	1.5
The Art of High-Impact Conversations	Focus is on the steps one must take to lead high-impact conversations and why leaders need the skills to engage in high-impact conversations.	1.5

PREM

UPD

 Courses updated since Spring 2023

NEW

 Courses added since Spring 2023

PREM

 Premium courses

Communications and marketing		
Course	Description	Credits
The Change Bully: Workplace Bullies – What to Do and When to Move On	Overview of identification of bullying behavior. Review of The Change Bully Framework. How to manage and deal with a bully in the workplace environment.	1
The Ultimate Endorsement: Unleash the Power of You	Learn to acquire an executive presence, professional foundation and micro messaging to gain powerful support.	2
Computer software & applications		
Course	Description	Credits
Alteryx for Excel Users: Basic Programming Concepts	<ul style="list-style-type: none">Basic programming concepts found in programming languages like Excel and Alteryx.Data types in Excel and Alteryx.Reading and writing variables in Excel and Alteryx.Functions (formulas) in Excel and Alteryx.Loops in Excel and Alteryx.Conditional statements in Excel and Alteryx.	2
Alteryx for Excel Users: More Data Manipulation	<ul style="list-style-type: none">Importing dataData sortingData filteringData summarizationJoining data sets	2.5
Artificial Intelligence and Machine Learning – What's the Buzz?	Definition of and differentiation between artificial intelligence and machine learning and related buzzwords. The identification of problems associated with AI and ML and the types of models that address a specific business problem.	1
Introduction to SpreadJS: The Excel Alternate for the CPA Exam	<ul style="list-style-type: none">Why the CPA exam is shifting from Microsoft Excel to SpreadJSThe benefits of SpreadJSThe functionality provided by SpreadJSHow SpreadJS will be used in CPA Exam scenarios	1
Power BI: Creating Reports	Embrace the functionality provided by Power BI. Conceptualize questions and understand how to answer them in Power BI Desktop. Learn how to import data, differentiate between dimensions and measures, and analyze data using aggregations and filtering.	3
Power BI: Understanding Machine Learning Concepts	Welcome to an introductory course on Power PI, including how to download and install Power BI, the basics of importing data, and an overview on how to use machine learning to help with specific problems.	3
Python for Excel Users: A Gentle Introduction	<ul style="list-style-type: none">Basic programming concepts &ndash; variables, conditional statements, functions, and loops.Python and how its similar to and different from tools such as Excel, Tableau, and Alteryx.Python's capabilities for machine learning and data analytics.Reasons to learn and use Python.Setting up Python on your computer.	2
Tableau for Excel Users: Creating Reports	This course will provide an overview of the software Tableau and how it can be utilized to create effective reporting. The training will allow Excel users to transition seamlessly into the Tableau software via a walkthrough of the Tableau interface and features. This will include how to import data from Excel into Tableau, how to create formulas, implement filtering, and create simple yet effective visual reports. <ul style="list-style-type: none">How Excel users can use Tableau for reportingHow to import Excel data into Tableau for analysis and reportingThe interface and functionality provided by TableauHow to create reports with an effective, interactive and visual approach	2
Using Tableau for Audit Data Analytics	Master data visualization using the Tableau 2020 version. Learn how to create Tableau Worksheet for analysis, Tableau Story to describe findings, and Tableau Dashboard to compare and monitor different pieces of information. Understand the benefits and limitations of data visualization.	2
What Artificial Intelligence Brings to Excel that Makes Your Life Easier	Learn how Flash Fill works. The course illustrates various ways to employ Flash Fill to make data preparation faster and easier. Learn how Analyze Data (Excel Ideas) works. Analyze various ways to employ Ideas to quickly extract answer from data. Learn how to think critically about the answers Analyze Data provides.	1

PREM

UPD

 Courses updated since Spring 2023

NEW

 Courses added since Spring 2023

PREM

 Premium courses

Computer software

becker.com/cpe/catalog

Economics		
Course	Description	Credits
Macroeconomic Analysis: Bringing the Big Picture Into Focus, Part 1	Introduction to the business cycle, fiscal policy, money and banking systems, monetary policy, and economic stabilization and a detailed examination of the foundations of modern macroeconomics and differing economic models.	2.5
Macroeconomic Analysis: Bringing the Big Picture Into Focus, Part 2	Continuation of the business cycle, fiscal policy, money and banking systems, monetary policy, and economic stabilization. Critical examination of conflicting economic models and theories.	2.5
Microeconomic Analysis: Understanding the Effect on Supply and Demand, Part 1	Gain a practical understanding of the basic forces in economics: the laws of supply and demand, shortages and surpluses, and the relationship between time and the market adjustment process.	3
Microeconomic Analysis: Understanding the Effect on Supply and Demand, Part 2	Obtain a practical understanding of the basic forces in economics, including an examination of competitive market structures, supply and demand, capital markets and interest rates.	3
Finance		
Course	Description	Credits
Application of Financial Statement Analysis in Equity Valuation	Learn the types of financial statement analyses and why they are important. Appreciate the different types of equity valuation methods and their significance and what information they provide.	2
Application of Financial Statement Analysis in Forecasting	Gain an understanding of the development of financial forecasts and the tools used to create them. The role of nonfinancial data in financial forecasting. The challenges in developing accurate financial forecasts.	2
Application of Process Costing to the Manufacturing Industry	Learn about cost accounting, specifically process costing, in the manufacturing industry. Understand the various process costing methods, identify special situations in process costing, and perform the related calculations for manufactured product costs.	2.5
Budgeting Behavioral Issues: Techniques to Properly Align Your Organization	Understand how to align management and organizational goals. Explore the associated budgeting, performance evaluation and reporting behavioral issues.	3
Capital Budgeting: The Tools to Enhance Shareholder Value, Part 1	Learn the right techniques and tools to ensure an effective and accurate capital budgeting process that safeguards the future, strengthens balance sheets and enhances shareholder value. In Part 1, participants will obtain a practical overview and application of the capital budgeting process and focus on cash flow and investment decision criteria.	3
Capital Budgeting: The Tools to Enhance Shareholder Value, Part 2	Know the right techniques and tools to ensure an effective and accurate capital budgeting process that safeguards the future, strengthens balance sheets and enhances shareholder value. In Part 2, participants focus on required rate of return, risk analysis, optimal capital budgeting and capital rationing, and real options.	2.5
Capital Investment: Cash Flow Analysis in Capital Budgeting	Master cash flow analysis in capital budgeting. Recognize the basic terms, concepts and steps involved in the capital budgeting process for making investment decisions. Evaluate cash flows using various techniques and models for forecasting, asset expansion and asset replacement projects.	3
Capital Investment: Real Options in Capital Budgeting	Understand the use of real options in capital budgeting. This course will explore the types of real options, the valuation of real options and the application of real option analysis to business investment decisions.	2.5
Capital Investment: Risk Analysis in Capital Budgeting	Always remember risk analysis in capital budgeting. Understand the inherent risks and strategies for incorporating risk analysis into the capital investment decision-making process.	3
Capital Structure With COVID-19 (Coronavirus) Implications: What Do You Need to Know?	Coverage of the importance of determining how investments are financed. How capital structure decisions assist in maximizing firm value. The basic concepts of and fundamental decisions on managing capital structures.	3

Finance		
Course	Description	Credits
Corporate Distribution Decisions: Dividend Versus Share Repurchases	Learn company decisions regarding distributions to shareholders. The different types of dividend policies and the selection process. The reason for possible repurchase of company stock and the implications of the COVID-19 pandemic on distributions to shareholders.	2.5
Cost Control and Management for Service Industries	Know the trends in cost controls and management in the service industries. Learn about the budgeting process, the job costing system and activity-based costing as it applies to this industry. Recognize the implications of the COVID-19 pandemic on cost controls and management.	2
Cost Management: Material Costs and Labor Costs	Identify recent trends in material and labor cost management. Understand the related internal controls and accounting. Learn about the key characteristics that are unique to material and labor costs.	2
Estimating the Optimal Capital Structure	An overview of the definition of capital structure. An analysis of the different theories related to capital structure. Identification of an optimal capital structure and application of accepted theories and tools. Recognition of the impact of the COVID-19 pandemic on decisions regarding optimal capital structure.	2.5
Explaining Financial Results to Non-Financial Managers	This course provides an overview of financial statement analysis. Get a better understanding of the connection between accounting and business operations and how to use financial statements in making business decisions.	2
Financial Planning and Analysis With Analytical Capabilities	Use analysis and data analytics in financial planning. First, learn the basics of financial planning and analysis. Second, build on the basics to perform data analytics techniques for business projections and capital investments.	2
Financial Statement Analysis: Cash Flow and Operations	Gain knowledge on how to analyze operations from both an accrual and cash perspective. Take a deeper dive into the statement of cash flows. Evaluate various income and expense concepts used to present, understand and evaluate operations, and understand the implications of COVID-19 pandemic.	2
Financial Statement Analysis: Financing Activities	Analysis of financing activities can help diagnose a company’s health. Learn how to perform financial statement analysis of financing activities. Recognize the implications of debt and equity financing. Understand the differences between GAAP and IFRS principles related to financing activities.	2
Financial Statement Analysis: Investing Activities	Perform financial statement analysis on investing activities. Learn about accounting for investments in long-term assets and intercompany investments, and consider the differences between GAAP and IFRS. Identify COVID-19 pandemic impacts on investment activity.	2
Financial Statement Analysis: Liquidity and Solvency	Defines liquidity and solvency and their impact on financial statement analysis. A review of the application of both liquidity and solvency ratios and their differences in financial statement analysis.	2
Financial Statement Analysis: Profitability and Growth	Addresses the issues that affect the profitability of shareholders’ investments and growth of their investments. Learn how to calculate and analyze both investment profitability and growth. Discuss the implications for investors of the Great Recession and the COVID-19 pandemic.	2
Financial Statement Analysis: Understanding the Numbers	Understand the numbers using financial statement analysis, including identifying the objectives for internal and external users of financials, performing ratio analysis (liquidity, profitability, activity, and solvency), and recognizing the limitations of this analysis.	
Financial Therapy and the CPA	A look into the financial therapy industry, including what financial therapy is and who practices financial therapy. Course provides insight into the resources and ethical support available for a CPA and the certification process.	2
Identity Theft Prevention	Explore ways to stay a step ahead of this ever-changing crime by taking effective preventive measures. Learn how to put your life back in order if you do fall victim.	1
Identity Theft Today	<ul style="list-style-type: none"> How identity thieves can take your money, destroy your credit, and ruin your reputation. Ways to stay a step ahead of this ever-changing crime by taking effective preventative measures. How to put your life back in order if you do fall victim. 	1

Finance		
	Course	DescriptionCredits
	Investment Decision: Techniques to Determine the Optimal Allocation of Resources	Deepen your understanding and application of financial tools that assist organizations in allocation of resources.3
PREM	Managing Manufacturing Overhead Costs	Learn how to manage manufacturing overhead costs. Recognize the types of costs and cost behavior patterns. Calculate costs using activity-based costing. Identify areas where the COVID-19 pandemic impacts manufacturers.2
PREM	Multinational Corporate Finance: Direct Foreign Investment	Could direct foreign investment be a business opportunity? Understand basic foreign investment concepts and trends, reasons to consider direct foreign investment, host country impacts, and how to assess potential investment opportunities.2
PREM	Multinational Corporate Finance: International Capital Budgeting	Tune into the many facets of international capital budgeting. Multinational corporate finance teams should know the process of capital budgeting, decision-making on investments, valuation methods and analysis of real options in an international setting.3
PREM	Multinational Corporate Finance: Liability and Financing Management	Multinational corporate finance, learn about liability and financing management. This course will cover capital budgeting and structure decision-making by multinational corporations, including short-term and long-term debt financing. Understand the COVID-19 pandemic impact on international debt financing decisions.2.5
	Personal Financial Planning	Recognize the primary reasons to make personal financial plans. Learn how to establish and use a budget and plan for retirement, college and taxes. Identify the issues associated with estate planning.2
PREM	Short-Term Financing and Working Capital Management: Cash and Liquidity	An overview of short-term financing decisions and recognizing the impact of working capital management decisions on operations. Identify the areas in which the COVID-19 pandemic impacts short-term financing and working capital.2.5
PREM	Special Topics in Capital Formation: Derivatives and Hybrid Financing	Discover why companies use alternative financing options. Recognize the various types of derivatives and hybrid financing, the pros and cons of using this financing, and how the COVID-19 pandemic has impacted these types of financing.3
PREM	Special Topics in Capital Formation: Leases and Intermediate-Term Financing	Distinguishment of the different types of leases. Identify alternatives to leasing, and discuss the pros and cons of leasing versus other intermediate-term financing methods. Review the tax implications as well as the impact of COVID-19.2.5
PREM	Special Topics in Strategic Cost Management	Get a greater understanding of strategic cost management and its use in business. This course has real-world examples, definitions of key terms, advantages and limitations, and implications of the COVID-19 pandemic.2.5
PREM	Strategic Cost Management: Techniques and Technologies	An overview of the definition, importance and purpose of strategic cost management. The techniques used and technological advances and applications of strategic cost management. Review of examples of strategic cost management in action and the implications of COVID-19.2
	Taxes and Corporate Strategies: Compensation and Retirement Planning	Compensation plans can provide a strategic advantage. Recognize the different types, the employer and employee tax effects, and tax and nontax considerations in structuring plans. Compensation, pension and retirement plans are covered.2.5
PREM	Taxes and Corporate Strategies: Decisions for Acquisitions and Divestitures	An overview of methods involved in corporate M&A and divestiture activity and the inner workings of taxable and tax-free corporate acquisitions. A look at the major tax issues associated with M&As and divestitures and the implications of COVID-19.3
PREM	Taxes and Corporate Strategies: Multinational Investment Decisions	Recognize terms and trends related to multinational investments, including the effects of COVID-19, components of the U.S. multinational tax system, and tax strategy and incentives for multinational investment decisions.3.5
PREM	The Future of the Finance Function – Controllershship in a Digital Economy	Examine the finance function in the modern era. How to adapt the finance function to the digital economy. Identify the associated current and future technologies and the cybersecurity threats to the finance function.2
NEW PREM	The Future of the Finance Function in a Digital Economy	<ul style="list-style-type: none">The finance function in the modern eraAdapting the finance function to the digital economyCurrent and future technologies for the finance functionCybersecurity threats to the finance function

Finance		
	Course	DescriptionCredits
	The New Controllershship: Keys to Boosting Financial Performance, Part 1	Overview of organizational management to allow for change to occur, modern, dynamic management techniques, planning and reorganizing old ways of budgeting to work in today’s new environment, risk management and avoidance, and productive and increased efficiencies.1
	The New Controllershship: Keys to Boosting Financial Performance, Part 2	A summation of benchmarking and how to use it to measure control, cash management in modern-day society, electronic systems and cloud computing and predicting the movement of future interest rates.1
	Working Capital and Supply Chain Management With COVID-19 (Coronavirus) Implications	An overview of the various factors that can impact supply chain management. The consideration of companies’ working capital and concerns relating to the management of accounts receivable, inventory and accounts payable. The impact of and mitigation of COVID-19 on working capital and the supply chain.2.5
Government		
	Course	DescriptionCredits
	2023 Yellow Book Update	<ul style="list-style-type: none">Scope and nature of Government Auditing Standards (Yellow Book).Yellow Book general standards, including independence.Requirements for performing a financial statement audit performed in accordance with generally accepted auditing standards and Yellow Book.Reporting and communication requirements of a financial statement audit performed under Yellow Book.Differences in audit objectives and reporting requirements for various Yellow Book engagements, including performance audits. 2
	Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions)	Overview of government revenue recognition rules and GAAP requirements.3
	Annual GASB Update	Stay up to date on GASB changes in the current year. Learn about recently proposed and issued GASB statements and relevant changes to GAAP.2
	Common Audit Deficiencies: Governmental Audits	Overview of common audit deficiencies for governmental entities, the Yellow Book and single audit.2
	Enterprise Risk Management in the Federal Government (OMB Circular A-123)	Gain perspective on how federal agencies are to implement enterprise risk management into their strategic planning and consideration of internal control in accordance with OMB Circular A-123.2
	Evaluating the Effectiveness of Not-for-Profit Entities	Exploration of the unique financial characteristics of nonprofits organized for charitable purposes and the economic warning signs of financial weakness threatening service delivery.2.5
	FASAB: Introduction to Federal Accounting and Reporting	Get an introduction to federal accounting and reporting, including identifying the federal departments that develop accounting principles, the financial reporting and accounting theory published by the Federal Financial Accounting Standards Advisory Board (FASAB), and the account structure of the U.S. Standard General Ledger. Learn bookkeeping procedures to dual-track accounting requirements from transactions through the financial statements.4
	Federal Appropriation Principles – An Overview	Examination of federal appropriation principles and processes.1.5
	Federal Government Contracting – An Introduction	Gain a practical and relevant understanding of the federal government contracting environment.2
	Federal Government Contracting – Contract Fraud	Obtain a practical and relevant understanding of the potential for fraud in the federal government contracting environment.1.5
	Federal Government Contracting – Unallowable Costs	Participants will gain a practical and relevant understanding of accounting for unallowable cost under federal government contracts.2.5

Government		
Course	Description	Credits
Fraud and Abuse in Nonprofit and Government Environments	Overview of the fraud environment, fraud triangle and common types of fraud; results of recent fraud surveys; concerns that are unique to governmental and nonprofit entity environments; tips for better cybersecurity risk management; and the auditor’s responsibility for fraud.	2.5
NEW PREM Fraud and Abuse in Nonprofit and Government Environments	<ul style="list-style-type: none">• The fraud environment• The fraud triangle and common types of fraud• Results of recent fraud surveys• Unique concerns to governmental and non-profit entity environments• Tips for better cybersecurity risk management• The auditors responsibility for fraud	2
GAO Green Book – Government Internal Control Standards	Gain practical familiarity with the adaptation of the Committee of Sponsoring Organizations (COSO) framework in federal settings, the Green Book.	3
GASB 84 – Fiduciary Activities	Overview of GASB 84 and the decision-making process for identifying fiduciary activities and related reporting.	1
GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements	GASB 94 clarifies the definitions and financial reporting requirements for Public-Private and Public-Public Partnerships and Availability Payment Arrangements. Identify the accounting for these different arrangements.	2
PREM GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	Identify subscription-based information technology arrangements and related financial reporting.	1
GASB Disclosure Framework Issued	The GASB has proposals to improve the effectiveness of note disclosures in government financial statements. Learn about the GASB Conceptual Framework: Disclosure Framework, and describe the proposed changes.	1
GASB Other Postemployment Benefits (OPEB)	This course will cover the following: GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, and GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.	2
GASB Statement 87: Leases	Outline of lessee accounting and lessor accounting.	2
Housing and Urban Development: An Auditing Introduction	Assigned to an auditing engagement on Housing and Urban Development? Learn to identify Housing and Urban Development (HUD)/Federal Housing Administration (FHA) mortgage programs, define GAGAS (Generally Accepted Government Auditing Standards/Yellow Book), recognize the similarities and differences between the AICPA Code of Professional Conduct and GAGAS ethics, and more!	3
HUD Audits for Financial Service Institutions	Go over current regulations of the U.S. Department of Housing and Urban Development (HUD) lending environment, appropriate sources of information, and guidance and review of HUD forms and procedures.	3
Improper Payments: Legislation and Mitigation	In-depth coverage of trends and causes of improper payments. Coverage of key legislation and guidance to educate the public to help eliminate and recover improper payments.	2
Intermediate Governmental Accounting	An overview of the process used to convert fund financial statements to government-wide financial statements while defining the underlying internal control and financial reporting principles that underpin that process.	2.5
Internal Control Considerations – Focus on Nonprofits and Governmental Entities	Summary of the objectives, components and principles of internal control. Includes coverage of special considerations for internal control over compliance with federal awards and the auditor's responsibilities related to internal control.	3
Introduction to Federal Accounting and Reporting	Learn about inventory management, and explore the methodologies utilized in managing, costing and valuing inventory.	3.5
Introduction to Federal Grants	This introduction to federal grants covers the different types, governing regulations and the grant life cycle. It will cover government-wide grant guidance issued by the OMB, cost principles governing costs incurred in the performance of grants, and complexities surrounding the Single Audit Act and the audit process.	5

Government		
Course	Description	Credits
Introduction to Government/ Fund Accounting	Gain a practical and relevant understanding of the issues involved with government financial statements. Exploration of GAAP relationship to government accounting and financial reports, government fund accounting, government consolidated financial statements and analysis of government financial statements.	4
Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets	ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, provides new guidance for nonprofits on how they present and disclose their gifts in kind. The new standard focuses on providing transparency on the use of the nonfinancial assets by nonprofits as well as how fair value was measured. ASU 2020-07 is effective for annual periods beginning after June 15, 2021. Early implementation is permitted.	1
New Accounting Guidance on Not-for-Profit Revenue Recognition	Introduction to ASC 606 and ASU 2018-08.	2
Not-for-Profit Accounting and Reporting: An Introduction	Summation of accounting and reporting functions in the nonprofit world, including the practical aspects of financial statements and revenue recognition. Exploration of anecdotal examples and relevant scenarios related to asset transfers, unique issues presented by artwork capitalization, split interest agreements, investments, fixed assets and fund accounting.	3
Performance Audits Under the Yellow Book	Understand the requirements of the Government Auditing Standards (Yellow Book) applicable to performance audits. Explain the objectives of performance audits and how they differ from other attest engagements.	4
Proposed Changes to the GASB Financial Reporting Model	This course provides an overview of proposed changes to the GASB Financial Reporting Model. Recognize the key elements of these changes.	1
Revenue & Expenses: Proposed Changes for Governmental Entities	Stay up to date on proposed GASB changes to revenue and expense recognition. This course is for those who work in or with governmental entities.	1
Risk Management in the Public Sector	In-depth coverage of the enterprise risk management (ERM) framework and discussion of techniques to improve risk management. Coverage of the critical differences between private and public sector risk management and tools to maximize your ability to apply appropriate techniques.	3
Single Audit Quality – Focus on Designing and Performing Tests of Control and Compliance	Review of the primary regulations and regulatory bodies, the relevance of AU-C 935, compliance audits to a single audit, internal control and compliance auditor responsibilities, allowable cost and allocable cost testing, subrecipient monitoring testing requirements, sampling considerations, single audit reporting highlights, and audit documentation.	2
Single Audit Quality – Focus on Risk Assessment, Evaluating Results and Reporting	Overview of major players and relevant guidance, AU-C 935, compliance audits, single audit applicability, major program determination, internal control and compliance responsibilities, and Yellow Book and single audit reporting requirements.	3
Uniform Guidance Update	Get updated on Uniform Guidance, including the impact of COVID-19 on Single Audits, the 2022 Compliance Supplement, common Yellow Book deficiencies relating to independence, and the Yellow Book Discussion Paper.	2
What’s Going On at the Not-for-Profit Advisory Committee	The Not-for-Profit Advisory Committee (NAC) works with the FASB to share input from the not-for-profit sector. Learn about the impact of the NAC on standard-setting, recent feedback to the FASB, and the impacts of changes in financial reporting on not-for-profit entities.	2
Yellow Book and Single Audit Update – 2023	<ul style="list-style-type: none">• Scope and nature of Government Auditing Standards (Yellow Book), including general standards, independence, and competence.• Requirements for performing a financial statement audit and preparing related reports and communications in accordance with generally accepted auditing standards and Yellow Book.• Requirements associated with Uniform Guidance for Federal Awards, including performing a financial statement audit and preparing related reports and communications in accordance with the Single Audit Act.• Highlighted changes to the Office of Management and Budgets Compliance Supplement.• Implications of the GREAT Act.	1.5

Government		
Course	Description	Credits
	Generally Accepted Government Auditing Standards (GAGAS) provide a sturdy and solid framework for conducting high-quality financial audits of government entities and other entities that receive government awards. This course explains those standards and how they can assist auditors with objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report and distribute these important financial audit results.	3
	Recap of the 2018 Yellow Book independence rules and 2018 Yellow Book quality control changes.	2
PREM	Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)	3.5
Information technology		
Course	Description	Credits
PREM	Alteryx: Data Manipulation and Descriptive Analytics	2
PREM	Bitcoin: Key Concepts to Understand About the Original Blockchain	1.5
PREM	Blockchain and IT Governance	1.5
PREM	Blockchain Assurance and COSO and COBIT Standards	1.5
PREM	Bridging the Gap Between Understanding and Applying Data Analytics	2.5
PREM	Building Your Business in the Cloud	1.5
	Understanding of the details and requirements of the CCPA for businesses and consumer rights. Identification of companies and clients that are subjected to the CCPA. How to be in compliance with the CCPA. The economic impact of the CCPA on different industries and the costs associated with compliance.	2
PREM	Controllership and IT Management	2.5
PREM	Cyber Never Sleeps: How to Prevent and Protect Your Organization	2
PREM	Cybersecurity Preparedness for Industry CPAs	3

Information technology		
Course	Description	Credits
	<ul style="list-style-type: none">Trends in the cybersecurity landscape.Characteristics, traits, and motivations of bad actors.Top cyber methods used by company insiders that threaten organizations.Top cyber methods used by company outsiders that threaten organizations.Common consulting engagements that help clients understand their cybersecurity vulnerabilities and risks.	2
	Recap of information security and the role of the cybersecurity professional. Discussion of the components of a cybersecurity program and the risks associated with B.Y.O.D., IoT and third-party access. Review the importance of cybersecurity training for employees.	2
	Examine the history and types of hacking. Review famous hacking cases in the financial services sector. Discuss preventive strategies and the importance of building an incident response plan.	2
	Defines social engineering and why it works. Discussion of the six key principles of influence and the types of social engineering. Review historical social engineering laws and cases and their prevention. Presentment of tips to avoid becoming a victim.	2
	Appreciating the importance of the impact of technology on privacy. The need for data privacy and data security. The resulting privacy laws and data protection compliance issues. Identification of privacy risk assessment frameworks.	2
	Overview of how the increase in data and data analysis tools is changing the skills needed in the accounting profession; how to apply the business analytics cycle to identify questions, identify and prepare data, perform analyses and communicate results; how descriptive, predictive and prescriptive analytics are used in business; and how decision-making can be enhanced using data analytics in auditing, financial, managerial and tax accounting.	1
	An appreciation of remote work and how to create the elements for a successful remote work environment. Identification of the types of virtual teams and the advantages and disadvantages of each. Review of the necessary tools needed for virtual teamwork.	1
	Exploration of the dynamics of technology in business. How technology can help or hinder effective functioning and growth of a company. Development of the mindset to leverage technology for profitability and productivity and how to harness it for successful outcomes.	1
	<ul style="list-style-type: none">Cybersecurity and cyber resiliency.Ownership, oversight, and governance of cyber resilience in organizations.The NIST cybersecurity and cyber resilience frameworks.A risk management framework and corresponding set of actions that build cyber resiliency.Strategic questions to help clients assess alignment and capabilities around the organizational management of cyber risks.	2
	Identification of various identity theft schemes. Learn about common mistakes made by individuals in failing to protect their identities. Review tips for protecting your identity and guidance for fixing problems related to identity theft.	2
	An introduction to cybersecurity concepts such as risk management and treatments and security concepts. A review of best practices for securing data and other critical organizational infrastructure. Review of payment card data security standards and assessment of an organization’s maturity level. Discussion of examples of cybersecurity threats and vulnerabilities and how to prepare and implement a security plan.	3.5
	Learn the definition of net neutrality, the history of net neutrality, legal actions involving Comcast and Verizon, FCC rulemaking on net neutrality under Presidents Obama and Trump, the economic implications of net neutrality, and the future of net neutrality.	1

Information technology			
	Course	Description	Credits
PREM	Performing and Interpreting Data Analytics	Identification of the common data analytics tools in Microsoft Excel. How to prepare and interpret descriptive analytics, diagnostic analytics, predictive analytics, prescriptive analytics and correlation. Learn to identify issues related to outliers and model assumptions.	3
PREM	Smart Contracts on the Blockchain	Discussion of distributed ledger concepts, with a focus on smart contracts and blockchain. Learn the benefits, challenges and trade-offs of using smart contracts.	2.5
PREM	Technology ABC – Artificial Intelligence, Blockchain and Cybercrime	Overview of artificial intelligence and its uses. Discussion on blockchain and virtual currencies, including methods to combat cybercrime and enhance security.	2
PREM	The Decentralized Autonomous Organization: Key Concepts on the Future of Blockchain-Based Corporations	Identify the historical context of decentralized autonomous organizations (DAOs), the key characteristics of a DAO, the concepts that allow blockchain and smart contracts to enable decentralization and autonomy in organizations, and concepts that allow fast adaptation and experimentation in DAOs. Consider emerging regulatory issues involving DAOs.	1
PREM	The Oracle Problem: When Blockchain Smart Contracts Rely on External Data	This course will cover the blockchain oracle problem, differentiating between oracles and data sources and describing the risks introduced to the blockchain ecosystem when smart contracts rely on oracles.	1
	Understanding Blockchain Technology	The basics of blockchain. Applications of blockchain to virtual currencies. Applications of blockchain to other types of transactions. Investments in blockchain technology. Regulatory responses to the use of blockchain.	1.5
Management services			
	Course	Description	Credits
	Bystander Training	<ul style="list-style-type: none">What is a bystander?What is harassment?What is unconscious bias, and what role does it play in harassment?How do I safely and appropriately get involved in a situation?	1
	Change Management	Learn the definition of change management and the change management process. Walk-through of the roles, tools and best practices in change management.	1
	Change Management: Trends in 2022	This course will differentiate between the types of “normal” experienced by businesses (i.e., normal, new normal and next normal) and the associated challenges with moving through the changes. It will provide action items for success in addressing leadership issues, employee expectations and client expectations in a post-pandemic environment.	2
	Characteristics of an Effective Organization: Success Inside and Out	Get best practices of companies that build success from the inside out with their decision-making processes, the way they manage and motivate people, and the styles of their leaders.	2.5
	Conflict Management: Using Conflict to Your Advantage	Explore what conflict is, the five modes of conflict, what conflict mode you use most/least often and what conflict mode to use in different situations.	1
	Considering an ESOP	Discover the purposes for which ESOPs can be used along with the benefits and disadvantages of ESOPs.	2
	Developing Business in the Professional Services Industry	Understand the values and beliefs required to effectively develop new business. Identification of a process and tools for strategic accomplishment. Appreciation of the planned account development (PAD) process. Review of the client discussion process (CDP) and key skills. Review of continual opportunities.	2
	Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation	Learn how proper control and performance evaluation techniques can ensure companywide success when applied to operations, marketing and finance.	3

Management services			
	Course	Description	Credits
	Enterprise Risk Management – Integrating With Strategy & Performance, Part 1	Overview of the definition of enterprise risk management; key enterprise risk management concepts, including strategy, risk profile, risk appetite, performance and business context; the components and principles of enterprise risk management and their supporting principles; and the details of the governance and culture component of enterprise risk management and supporting principles.	2
	Enterprise Risk Management – Integrating With Strategy & Performance, Part 2	Overview of the components and principles of enterprise risk management; the techniques used to define risk appetite and evaluate alternative strategies; the techniques used to identify, evaluate and respond to risk; linking risk management results to ongoing strategy development; steps taken to review and revise the application of enterprise risk management components and principles; and techniques to effectively communicate that review on an ongoing basis.	2
	Leading Through Emotional Intelligence	Understanding of emotional intelligence and how it is the ability to relate to people, manage difficult situations, and influence and inspire others. The reasons that one should develop this skill set and the resulting benefits, both professionally and personally. Recognition of triggers for oneself and how to best control your emotions and thus be more influential.	2
	Management Keys to Success, Leadership, Continued Improvement and Self-Management	Learn new leadership techniques, positions and methods of problem-solving. Course provides guidance on how to motivate today’s workers and how to negotiate with others about change.	2.5
	Management Keys to Success: Culture and Leadership	Discussion of why some organizations are more successful than others. Learn how a finance professional can best navigate the new-style organization and influence its success.	2
	Management Keys to Success: Hiring the Best Personalities	Discover the importance of strong hiring procedures and how to differentiate between technical skills and people skills. This course provides insight on how to motivate to keep the best people.	1
	Managing a Virtual Team	Virtual teams have increased. This course will include research on high-performing virtual teams, techniques that enhance performance, tips on leading virtually, the challenges of remote team members and engaging the whole team during virtual meetings.	2
	Project Management: Be a People-Savvy Leader Throughout	People are integral to the success of a project. Appreciate what it means to lead people, how to grow your circle of influence to gain broader access to achieve project goals and how to use tools to support decision-making.	1.5
	Project Management: Begin a Project with Strong Goals and Support	Learn the benefits of a strong project kickoff and how to summarize goals and priorities for a project.	1.5
	Project Management: Build a Strong Team with Communication	Know how to build a strong team and how to recognize, handle and avoid conflicts on a project team.	1.5
	Project Management: Close Strongly With Customers and the Team	Learn how to finish a project strongly. Learn techniques for judging that the deliverables of a project are ready to go to customers. Consider the appropriate transition of project deliverables to support teams. Celebrate completion and solicit feedback.	2
	Project Management: Identifying and Handling Project Risks	Recap of what project risk is and when a team should consider it during a project. Techniques for identifying risks to a project’s success and for assessing whether and how much each risk could hurt a project. Review ways to avoid or lessen the likelihood and/or severity of a risk occurring and how to proactively address ongoing risks throughout a project.	2
	Project Management: Manage the Project to Get It All Done	Manage the big picture and the details of a project. Focus on the major components of managing a project, and set up techniques for monitoring work and goals. Establish expectations and keep up robust communication.	1.5
	Project Management: Plan the Work, Resources, Budget, Timeline	An overview of how to successfully start the planning of a project. How to identify all the cross-functional work of a project. How to collaboratively create and evolve a project timeline, budget and procurement plan. How to assess the team’s estimates, make trade-offs and evolve to an agreed-upon plan for the project.	2

Management services	Management services		
	Course	Description	Credits
	Project Management: Practical Project Management (for any effort)	Review the life cycle of stages for a team to organize a project and collaborate throughout. Discover the philosophy of a "just enough, just right" approach and the foundational tenets that determine project success.	1.5
	Services Selling – You are the Product	What’s different about selling services from selling products? Learn to build the values, beliefs, and behaviors needed to sell services effectively. Understand how to make connections with others that lead to new business opportunities. This course will teach you how to create a personal value proposition, give tips on how to conduct client or prospect conversations to pursue identified opportunities, and expand relationships over time.	1
	Sexual Harassment – Creating a Safe and Positive Workplace	Events and trends associated with sexual harassment in the workplace. Review model sexual harassment prevention policies and appropriate training requirements and contents. Learn next steps for enacting ongoing cultural change. Note: New York state requires employers to provide employees with sexual harassment prevention training fulfilling set requirements. This course covers all New York state requirements with the exception of the employer–employee interactive portion. New York employers should be prepared to address questions raised by employees, including those specific to their industries, questions about the organization’s reporting process and questions about how hypothetical cases would be handled.	2
	PREM Sexual Harassment – Creating a Safe and Positive Workplace (CA)	Explore Title VII of the Civil Rights Act of 1964 and FEHA provisions and case law principles concerning the prohibition against and the prevention of sexual harassment, discrimination and retaliation in the workplace. Review the current events and trends and the employers’ responsibilities for establishing and maintaining a safe work environment. Discuss next steps for enacting ongoing cultural change to eliminate workplace harassment.	2
	PREM Sexual Harassment – Creating a Safe and Positive Workplace (IL)	Review of Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act (IHRA) and various case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment and retaliation in the workplace. Current trends in legislation. Employees’ rights and employers’ responsibilities under federal and Illinois law. Identification of strategies for preventing workplace discrimination and harassment and creating a safe workplace environment.	2
	PREM Sexual Harassment – Creating a Safe and Positive Workplace (ME)	An overview of Title VII of the Civil Rights Act of 1964 in conjunction with the Maine Human Rights Act. Discussion regarding the different types of workplace sexual harassment in Maine specifically. Review of current trends, events and legislation surrounding this topic and employees’ rights versus employers’ responsibilities. Summary of strategies for preventing sexual harassment and creating a safe workplace environment.	2
	PREM Sexual Harassment – Creating a Safe and Positive Workplace (NY Employee Focused)	Overview of Title VII of the Civil Rights Act of 1964, the New York State Human Rights Law, the New York City Human Rights Law and case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment and retaliation. Also covers the different types of workplace discrimination and harassment in both New York state and New York City, employees’ rights, employers’ responsibilities, and strategies for preventing workplace discrimination and harassment.	2
	Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 1	Learn how strategic analysis, strategic and tactical plans, and the budgeting process interact. Explore underlying core concepts and the process of successful planning and budgeting. Part 1 examines corporate planning, budgeting and forecasting processes.	3
	Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 2	Know how strategic analysis, strategic and tactical plans, and the budgeting process interact. Explore underlying core concepts and the process of successful planning and budgeting. Part 2 applies formulas and realistic examples to illustrate effective budgeting systems in today’s world.	3

Management services	Management services		
	Course	Description	Credits
	Techniques for project scope and time management	Learn project scope and time management techniques, including defining project scope, the project time parameters, and the detailed work schedule. Recognize typical threats to the project schedule and the potential for scope creep.	2.5
	Why Incorporate Environmental, Social and Corporate Governance (ESG)	Appreciate the background and importance of environmental, social and corporate governance (ESG). Understand the related financial statement disclosures and trends in how investors are evaluating these disclosures.	2
	Personal development		
	Course	Description	Credits
	10 Habits of Highly Successful Careers	Explore habits you can work on to advance in your career. Identify tasks you should be working on and questions you should ask yourself in taking ownership of your career and when you should request help from others to ensure you are getting guidance and proper advice.	2
	Adaptive and Transformative Leadership	Discussion regarding the competencies for adaptive leadership. Identify competencies for transformational leadership. Learn about the elements of a successful culture for growth and innovation.	1
	Becoming a Highly Effective Performer! Making the Best of YOUR Time!	What is difficult about managing your time? This course teaches the distinction between distractions and procrastination and how to set priorities.	1.5
	Becoming a Manager	Delve into the definition of the manager role. The values and beliefs needed to be a great manager. Identification of a new range of skills for managers and the goals, process and skills of delegating and providing feedback effectively. Review examples and the recommended action planning process for applying program learning to the job.	2
Personal development	Behavioral Interviewing	This course covers the types of interviews an employer may conduct and the differentiating value of behavioral interviewing. Course participants will learn about the processes of preparing for and conducting a behavioral interview, as well as using behavioral interviewing to assess experienced and inexperienced candidate skills.	1.5
	Being a Trusted Advisor	Understand the importance of building trust with clients, prospects and internal stakeholders. Appreciate the values and beliefs of being a trusted advisor. Review the critical skills, such as listening, partnership flexibility and emotional intelligence. Delve into the tactics for developing new business, such as networking, prospect pursuit and proposals. Learn to achieve a trusted advisor culture in your department.	2
	Careers in Accounting	Practical overview of accounting’s specialized areas, with a discussion of the varied roles of an accountant by organization and function. Course includes sample job descriptions with an insider’s look at jobs in accounting.	2
	Critical Thinking – The Key to Success in Any Job	Discussion of what top skills and attributes employers are looking for. Learn what critical thinking is, why it is important and the steps of critical thinking. The development of critical thinking skills in others and yourself.	1
	Diagnosing Your Organization	Summary of the nonfinancial organizational diagnosis processes and the reasons to conduct a nonfinancial organizational assessment. Identification of the criteria for selecting the nonfinancial organizational assessment team, both internally and externally. An overview of popular nonfinancial assessment models and nonfinancial organizational analysis models.	1
	Establishing a Successful Mentoring Program	Review the components of successful mentoring programs and best practices.	2
	Finding a Better Work-Life Balance	Discourse on the causes and dangers of work-life imbalance and strategies for achieving balance between work and life.	2.5
	Fostering a Culture of Ownership	Overview of the definitions of responsibility, accountability, entitlement, employee satisfaction, employee engagement, culture and ownership, essential elements of a culture of ownership and building a culture of ownership.	1

Personal development		
Course	Description	Credits
Fostering a Culture of Premier Client Experience (CX)	Discussion of the definitions and latest research on best practices in client experiences. Understanding of the levels of CX and the components of CX competency. Identification of troubleshooting problems in your CX, traits of top CX-focused leaders and how to accelerate the CX advantage.	2
Getting “UP!” Supercharging Your Energy	Learn about the time management trap and the energy supercharger model in this course. Discover how you can boost physical, intellectual and emotional energy, and get energy-building tips and tricks.	2
Help Your New Hires Hit the Ground Running	Understand the importance of onboarding, orientation, assimilation and creating an organizational culture. This course showcases the important research on this topic. Review of the critical need to assimilate new leaders and new team members and specific strategies for the first 90 days.	2
How to Support and Engage Your Team During a Crisis	Review of the risks associated with a crisis and how to create a crisis management plan and response team; best practices for in-person and remote work during a crisis that focuses on communication, schedules, management and technology use; methods of motivating in-person and remote employees using time management, stress management, recognition, team building and cross-training; and how companies can act as a resource for employees during difficult times, establish a support network, and prioritize health and safety.	2
PREM Implementing a Competency Framework for Accountants	<ul style="list-style-type: none">• The basic elements of a competency.• Steps in developing a competency framework.• Current CPA competency model.• Process to create a training and development framework.• How to assess proficiency.• Components of the individual development plan.	1.5
It’s Worse Than You Thought: A Leadership Mindset to Flourish in Tough Times	Outline of the techniques and tips leaders can use to navigate the stormy waters of COVID-19-created change, how to take advantage of the opportunities change brings to flourish in the post-pandemic world and how to spark outside-the-box creativity that will set you and your organization apart in an economy that demands bold new approaches to address emerging problems.	2
Launching a Winning Team	Learn what a team-based organization is and how a team-based organization differs from a hierarchy-based organization.	1
Leading vs. Managing: What to Do When and With Whom	Learn the practical differences between leading and managing. Know when to apply leader and manager behaviors for achieving successful business and personal outcomes. Discover the questions leaders and managers must ask.	1
PREM Leading With Empathy	Empathy is a driver of relationship-oriented success in business and positively impacts the bottom line. Learn what empathy is and why it matters, common barriers to empathy, and how to develop empathy.	1
Lessons Learned Working From Home	Define the home office components. Identify elements of balancing isolation and social interaction. Identify your additional jobs for working from home. Name the elements of a work schedule for productivity.	1
Managing With Courage	Understand the concept of courage in the workplace. Recognize personal skills that support or undermine managerial courage. Come to appreciate the impact and need to develop personal habits that enhance managerial courage, and be able to coach others.	1
Managing Your Career Using the 70-20-10 Rule	Overview of best practices in career development, including research on time-tested guidelines for successfully developing managers into leaders. Study the 70-20-10 rule for career development and the self-assessment process of a career development plan.	1.5
Motivating Remote Workers	Summation of the definitions and theories of motivation, discussion on the passion pyramid, and tips for managers to foster a culture of virtual collaboration.	1
Motivators: Understanding What Drives Your Behaviors, and What Drives Others’ Behaviors	Recognize what drives behavior, including the Universal Seven Motivators and their dimensions, the strengths and limitations of each of the Universal Seven Motivators, and the importance of self-awareness.	1

Personal development		
Course	Description	Credits
Myths and Realities of Working From Home	Review of the research on working from home, the myths and realities about the home workspace, the myths and realities about the remote worker, and the myths and realities about remote work productivity.	1
No Easy Choices: Decision-making Under Stress	Overview of the art and science of making better decisions (especially now in the wake of COVID-19-created stress), opening your eyes and your colleagues’ eyes to the blind spots that can lead to bad decisions, and pushing through the barrier of fear so you can make the tough choices that lead to a better future for you and others.	2
Performance Management Essentials	Learn the elements of the performance management cycle and the process for planning the timeline of activities. Learn the do’s and don’ts of performance management.	1
Power of Positivity	Explore the different forms of positivity and how to apply positivity to your life and career.	2
Problem-Solving	Discussion on how to identify real problems, not just the symptoms, and how to help analyze the issues.	1
Psychological Safety: Creating Safe Places for Employees to Thrive	Create a safe place for employees to thrive, including recognizing the concept of psychological safety, the impacts of microaggressive behavior, the strategies to remove microaggressions from teams, and applying concepts to help build a safe space.	1
Resilience: Bouncing Back From Major Setbacks	Why do we care about resilience? This course will explain what it is, its importance, and how to build it personally and professionally. It will also cover the different forms of resilience—personal versus professional and individual versus corporate.	1.5
Serving on a Board: What a CPA Needs to Know	Course provides general information about board service for both corporate and nonprofit entities. Coverage of governance considerations for board members and professional benefits to the CPA of serving on a board.	2
Stimulating Innovative Thinking in Your Team	Overview of the definitions of creativity and innovation, innovative team processes, tools for creating solutions, and adoption of innovative solutions.	1
Strategic Thinking	Learn to define strategy and strategic thinking. Review the definition of competitive advantage and the models and tools for developing strategies. Discussion of core competencies for strategic thinking for a competitive advantage.	1
Stress Management at Work	Manage stress at work, including recognizing stress symptoms, the workplace stress triggers, the emotional and physical impacts, the coping skills to alleviate stress in the workplace, and how to create a healthy work environment.	2
Talent Management and Succession Planning	Discussion regarding talent management. Defines succession planning. Identification of the four types of critical success factors (CSF). Review of the elements of the nine-box grid.	1
The Future of the Accounting and Tax Profession	Learn about the future of the accounting and tax professions, including the industry outlook, the challenges, strategies to prepare for challenges, and investments to make in personnel.	1
The Millennial Leaders	Recognize the characteristics of millennial leaders, and identify the leadership roles they are taking. Identify the different leadership preferences and styles of millennial leaders and the skills required to succeed in the workforce of tomorrow.	1.5
The Power of Personalities at Work	Every company has a diverse range of people with different perspectives, skills and experiences. This course identifies the different personality types and their corresponding motivational drives, common frustrations and communication styles. Apply techniques for using personality assessments to resolve workplace issues and create compatible teams.	2
The Power of Using Compelling Questions	Overview of what a question is, why they should be used, questions to ask during strategy development, and thoughts on problem-solving, decision-making, creativity, interpersonal communications and personal career success.	1

Personal development		
Course	Description	Credits
The Truth About Multitasking	Discover why multitasking has become the norm in the accounting profession. A review of the latest research on the impact of both multitasking and multicomunication on outcomes and workplace performance. Determination of when it is and is not effective. Identification of alternatives to multitasking and multicomunication. Discussion of healthy multitasking tips for times when it is unavoidable.	1
Time Management for Professionals	Explore causes of time-wasters in the workplace, common and effective time management systems, productivity-enhancing techniques, holding productive meetings and creating a culture of productivity in the workplace.	2
Training and Developing Employees Using a Competency Framework	Learn the elements of a competency framework and the steps involved in developing a training and development plan.	1.5
Transitioning From Buddy to Boss	Review the essential roles and skills of an independent contributor, a manager and a leader. This course takes you through the progression of learning, from self-development to managing your team.	1.5
Turning Around a Dysfunctional Team	Coverage includes the major causes of dysfunction in a team, how to evaluate leadership influence (if any) on the team's dysfunction, the steps to resolve team dysfunction and managing the dynamics of virtual team dysfunction.	1
Who Needs Conflict Anyway? Reframing to Avoid and Mitigate Conflict	Take this course to learn that conflict is not about you, strategies to avoid conflict and how to handle damage control.	1
Women Lead with Confidence	<ul style="list-style-type: none">• The confidence gap.• Elements of confidence.• Techniques to develop confidence.• Actions to take to reinforce confidence.• How to encourage and develop women to be leaders.	2
Regulatory ethics		
Course	Description	Credits
<div>PREM</div> 2022 Professional Ethics Update	<ul style="list-style-type: none">• Recent regulatory ethics changes including an overview of the Code of Professional Conduct and the Conceptual Framework.• Exposure drafts and final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA.• The status of PEEC's 3-year plan.	2
A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs	This course discusses the power of choices and stresses the importance of ethical behavior for CPAs. The course covers the Texas Rules of Professional Conduct and is designed to satisfy the ethics requirements of §523.130 for the Texas State Board of Public Accountancy.	4
AICPA's Ethics Codification Project	Outlines history, purpose and organization of AICPA's Ethics Codification. Discussion includes the key changes implemented and an explanation of the conceptual framework approach to the new codification. Concrete examples illustrate how to use the new codification and research features available online.	2
<div>NEW</div> <div>PREM</div> Annual Professional Ethics Update 2023	Recent regulatory ethics changes Final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA	2
<div>PREM</div> Anti-retaliation: What You Need to Know	Outlines the current climate, events and trends associated with workplace retaliation and its prevention. Identifies the issues regarding disclosure/whistleblowing (related to CPAs) and model anti-retaliation policies.	1.5
Arizona Ethics	Explores the foundations of ethical behavior and the standards established by the AICPA Code of Professional Conduct. Emphasis is placed on the role of integrity and its importance in preparing deliverables and in interactions with colleagues and clients. Check with your state board of accountancy to determine if this course will meet your ethics CPE requirement.	4

Regulatory ethics		
Course	Description	Credits
California Ethics	Explores the foundations of ethical behavior and the standards established by the AICPA Code of Professional Conduct. Emphasis is placed on the role of integrity and its importance in preparing deliverables and in interactions with colleagues and clients. Check with your state board of accountancy to determine if this course will meet your ethics CPE requirement.	4
Colorado Ethics	Overview of the AICPA Code of Professional Conduct, the state-specific rules governing professional conduct in Colorado, and the processes, procedures and governing bodies responsible for enforcing the rules applicable to those engaged in the practice of public accounting in Colorado.	4
Colorado Rules & Regulations	Summation of the governing bodies responsible for enforcing the rules and regulations applicable to public accountants in Colorado, the state-specific rules governing professional conduct in Colorado, and the processes and procedures applicable to those engaged in the practice of public accountancy in Colorado. This course provides the CPA with guidance on identifying and navigating ethical situations.	2
Creating a Culture of Integrity	Outline of definition of integrity and its importance in the workplace. How to build a culture of integrity and review of incorporation of the five-step process to achievement. Strategies for balancing integrity with business challenges.	2
Delaware Ethics	Overview of the AICPA Code of Professional Conduct, the state-specific rules governing professional conduct in Delaware, and the processes, procedures and governing bodies responsible for enforcing the rules applicable to those engaged in the practice of public accounting in Delaware.	4
Ethical Foundations	This course demonstrates not only how unethical behavior can ruin careers, bring debilitating expenses and fines to any company, and lead to prison terms for executives and others, but also how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.	1
Ethics – Understanding and Applying the Ethics, Integrity, and the AICPA Code of Professional Conduct	<div>This course will cover the AICPA Code of Professional Conduct and its applicability for accounting professionals and the role of the Securities and Exchange Commission. This course will result in 2 qualifying CPE credits for general ethics in the following states:</div> <div><div>Alabama Ethics</div><div>Montana Ethics</div><div>Kansas Ethics</div><div>North Carolina Ethics</div><div>Kentucky Ethics</div><div>South Carolina Ethics</div><div>Missouri Ethics</div></div>	2
Ethics – Understanding and Applying the AICPA Code of Professional Conduct	<div>This course will cover the AICPA Code of Professional Conduct and its applicability for accounting professionals and also covers ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230. This course will result in 3 qualifying CPE credits for general ethics in the following states and territories:</div> <div><div>Arkansas Ethics</div><div>Puerto Rico Ethics</div><div>Michigan Ethics</div><div>Wisconsin Ethics</div></div>	
Ethics and Professional Conduct for CPAs in Florida (approval 0020313)	Introduction to the foundations of ethical behavior, including examinations of ethical dilemmas with behavioral insight and guidance into real-world situations. Outline of the AICPA Code of Professional Conduct, including specific requirements for CPAs licensed in the state of Florida. Course approved to meet the ethics requirement in the state of Florida.	1

Regulatory ethics				
Course		Description		Credits
	Ethics, Integrity and the AICPA Code of Professional Conduct (Expanded Version)	This is an expanded version of our course titled Ethics, Integrity, and the AICPA Code of Professional Conduct. It will cover the AICPA Code of Professional Conduct, ethical standards addressed by the International Ethics Standards Board for Accountants, and IRS Circular 230.		
		Individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.		
		This course will result in 4 qualifying CPE credits for general ethics in the following states and territories:		
		Alaska Ethics	Indiana Ethics	New Hampshire Ethics
		California Ethics	Iowa Ethics	New Mexico Ethics
		Colorado Ethics	Maine Ethics	North Dakota Ethics
		Connecticut Ethics	Maryland Ethics	Oklahoma Ethics
		Washington DC Ethics	Massachusetts Ethics	Pennsylvania Ethics
		Guam Ethics Ethics	Minnesota Ethics	Rhode Island Ethics
		Hawaii Ethics Ethics	Nebraska Ethics	Vermont Ethics
		Idaho Ethics	Nevada Ethics	West Virginia Ethics
		Illinois Ethics		
PREM	Government Ethics and Independence	Review of contemporary rules that govern ethical behavior and independence in government environment. Check with your state board of accountancy to determine whether this course will meet your ethics CPE requirement.		2
	Idaho Accountancy Act and Rules	<ul style="list-style-type: none">Rules and regulations applicable to Idaho CPAs.The Idaho Accountancy Act applicable to Idaho CPAs.Licensing requirements applicable to Idaho CPAs and accounting firms.Processes and procedures applicable to those engaged in the practice of public accountancy in Idaho, including ethical foundations.		2
PREM	Independence – Historical Insights and Today’s Rules	Critical coverage of the most current ethics and independence rules to help accounting professionals maintain objectivity in the always-changing profession.		3
	Independence Requirements for Auditors	The requirements for independence included in the AICPA’s Code of Professional Conduct		2.5
	Independence Technical Overview	High-level overview of the independence rules from the American Institute of Certified Public Accountants, the independence rules from the SEC, the independence rules from the Public Company Accounting Oversight Board, the IRS independent tax return preparer rule and if additional coverage of independence rules by the GAO and IFAC is desired. Becker’s course titled Independence Technical Update discusses the independence rules of these organizations.		1.5
	Independence Update – AICPA, GAGAS & PCAOB	Summary of the independence requirements for AICPA, PCAOB and GAGAS.		2
	Indiana Ethics	Explores the foundations of ethical behavior and the standards established by the AICPA Code of Professional Conduct. Emphasis is placed on the role of integrity and its importance in preparing deliverables and in interactions with colleagues and clients. Check with your state board of accountancy to determine if this course will meet your ethics CPE requirement.		4
	IRS Circular 230	<ul style="list-style-type: none">The history of the issuance of Circular 230 by the Treasury Department.The authority granted to, and responsibilities of, the Office of Professional Responsibility.The parties subject to Circular 230.The current requirements regarding Circular 230 applicable to tax practitioners.		1.5
	Louisiana Ethics	Satisfy your ethics requirement, Louisiana CPAs, including learning about the regulatory agencies overseeing accountancy, the AICPA Code of Professional Conduct, the Louisiana Board Rules, and the similarities and differences between regulatory guidance.		3
NEW PREM	Mississippi Public Accountancy Law and Regulations	Mississippi’s Public Accountancy Law and Regulations		1

Regulatory ethics				
Course		Description		Credits
	Navigating the International Code of Ethics for Professional Accountants	This course will cover the international ethics environment and the applicable regulations and the International Ethics Standards Board for Accountants.		1.5
	New York Ethics	Coverage of laws and regulations as promulgated by the New York State Board for Public Accountancy. Summary of AICPA’s ethical guidance and the codification of ethical standards.		4
	NOCLAR: Ethics & Audit Requirements	Responding to Noncompliance With Laws and Regulations [1.180.010 and 2.180.010] SAS 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations		1
	Ohio – Professional Standards and Responsibilities	Deep dive into Ohio-approved statutes, board rules and regulations. Review of the rules for practicing as a CPA in Ohio and the rules of professional conduct, ethical guidance, and the disciplinary process under Ohio state statutes and the AICPA Code of Professional Conduct. Appreciate the ethical standards addressed by the SEC and PCAOB.		3
	Ohio Ethics	Recognize the foundations for ethical behavior by applying the AICPA Code of Professional Conduct.		3
	Oregon Ethics	Oregon-approved ethics course that provides coverage of the scope and nature of the statutes adopted by the Oregon legislature, the rules and policies set forth by the Oregon Board of Accountancy, the process by which those rules and policies are adopted by the board, and case studies, case law and examples related to the laws and rules governing accountants in Oregon.		4
	Standards for Tennessee CPAs: State Specific Ethics	Overview of the importance of ethics, the purpose of the board, license requirements, continuing professional education, peer review, what’s new, rules of professional conduct, complaint process and enforcement case examples.		2
	The Role of the Whistleblower	Examination of the role of whistleblowing in the workplace. Historic overview of famous cases and their outcomes. Review of the laws in existence for protection of whistleblowing cases and related programs, procedures and concepts.		1
	Utah Ethics	Introduction to the ethical standards and guidelines established by the AICPA Code of Professional Conduct.		3
	Utah ethics – Certified Public Accountant Licensing Act and Associated Rule	Utah CPAs meet your one-hour CPE requirement on Utah-specific rules and regulations. Learn about continuing professional education requirements, the Utah Certified Public Accountant Licensing Act, and the Certified Public Accountant Licensing Act Rule.		1
	Washington State Ethics 2023	Overview of the AICPA Code of Professional Conduct; the state-specific rules governing professional conduct in Washington, including the 2020 Washington state ethics requirements; and recent legislative changes. Ethical standards addressed by the International Ethics Board for Accountants and IRS Circular 230.		4
	West Virginia Ethics	Explores the foundations of ethical behavior and the standards established by the AICPA Code of Professional Conduct. Emphasis is placed on the role of integrity and its importance in preparing deliverables and in interactions with colleagues and clients. Check with your state board of accountancy to determine if this course will meet your ethics CPE requirement.		4
	Wyoming Ethics	Wyoming-approved ethics course that provides guidance in accordance with statutes, board rules and regulations on practicing as a CPA in Wyoming. Focuses on Wyoming rules of professional conduct, ethical guidance and display process as well as the AICPA Code of Professional Conduct. Also reviews the ethical standards addressed by the SEC and PCAOB.		4

Specialized knowledge

Course	Description	Credits
A Sampling of Industries and Sectors, Part 1	Learn current trends in the different industries and the basic components of the most common industries in the marketplace.	2.5
A Sampling of Industries and Sectors, Part 2	Identify current trends in the different industries and the basic components of the most common industries in the marketplace.	2
Business Owners’ Response to COVID-19	Learn about business responses to COVID-19, including the variety of government resources for businesses and individuals, employment acts that may affect employers, tax relief and incentives offered under the CARES Act, the Consolidated Appropriations Act, and the American Rescue Plan.	2
Business Valuation Approaches, Methods & Procedures, Part 1	Overview of income, market and asset-based business valuation approaches. Part 1 focuses on the income and market approaches.	2
Business Valuation Approaches, Methods & Procedures, Part 2	Review of income, market and asset-based business valuation approaches. Part 2 focuses on the asset-based approach.	2
Business Valuation Discounts and Premiums	A look into the world of discounts and premiums and the valuation impact of control premiums and minority interest discounts. Overview of the usage of marketability and liquidity discounts and discussion of lesser-applied discounts by valuers.	4
Business Valuation Special Considerations	Summary of appraisers’ common valuation methods, overview of most common special valuation scenarios, and issues and the right techniques to apply in unique situations.	2.5
Business Valuation: Introduction to Fair Value Measurement, Part 1	Understand the concepts, history and current usage of fair value and how the fair value option interplays with the fair value measurement standard.	1.5
Business Valuation: Introduction to Fair Value Measurement, Part 2	Learn the rules for fair value in connection with assets and liabilities, and gain an appreciation of the pros and cons of the fair value regime.	2
Business Valuation: Valuing Intangibles, Part 1	This course provides an introduction to intangibles and their impact on financial statements.	1.5
Business Valuation: Valuing Intangibles, Part 2	Covers valuation techniques for brands and customer relations, purchase price allocations, goodwill, and impairments.	1.5
Cost of Capital, Part 1	Learn to grasp the full meaning of the cost of capital and the fundamental cost of equity mechanics.	1.5
Cost of Capital, Part 2	Get advanced techniques in calculating the cost of equity, the cost of debt, the preferred stock and weighted average cost of capital calculations, and routine mistakes in the calculation of the cost of capital.	1.5
Crowdfunding	Overview of raising funds from investors via crowdfunding, SEC regulations regarding crowdfunding and accounting, and tax implications for crowdfunding. Course includes real-life anecdotes of crowdfunding in action.	1
Developing Powerful Business Acumen	Review of business acumen definitions and importance, key components of business acumen, and strategies for building business acumen in an accounting firm.	1.5
Introduction to Business Valuation	Recognize the basics of business valuations. Learn to start engagements the right way and how to gather and analyze data for a successful conclusion.	1.5
Introduction to Software Development and Software-as-a-Service (SaaS) Companies	Learn what you need to know about software development and software-as-a-service (SaaS) companies, including a brief history on each type, real-world examples, key industry terms, business models, revenue streams and financial reporting considerations.	2
Leadership: Based on the Book "LEAD...for God’s Sake!"	A conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book "LEAD...for God’s Sake!" The book is a parable for finding the heart of leadership.	1.5

Specialized knowledge

Course	Description	Credits
Managing Consulting Engagements: The Family Office	<ul style="list-style-type: none">What is a family office?The purpose, role, and work of a family office.Types and costs of family offices.Family office best practices.Tools, resources, and examples.	2.5
Overview of the Business Valuation Profession and Current Events	Outline of the profession of business valuation and business valuation methodologies. Learn types of engagements, engagement reports, research source, databases and current events and happenings.	3.5
Understanding the Fundamentals of Investments – A Guide for Accountants	Overview of the securities market, the financial firms providing services to individual investors, and the agencies providing oversight of securities markets and investment professionals. Study the various types of investment securities (stocks, bonds, mutual funds, exchange-traded funds, stock options) and the risk-return characteristics of each. Discover the principles and tools of investment analysis and selection of suitable investments: the risk-profile questionnaire, asset allocation, style box, benchmarks and the efficient frontier.	3
Taxes		
Course	Description	Credits
2021 Social Security and Medicare Tax Update	Get an update on recent changes in Social Security and Medicare taxes. This course will explain the various types of Social Security and Medicare benefits and the related tax issues and planning strategies, as well as any recent guidance.	2.5
2023 Entity Specific Tax Update	<ul style="list-style-type: none">Final regulations, tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs).Compliance issues and other considerations related to business entities.	4
2023 Tax Update for Individuals (for the 2022 Filing Season)	<ul style="list-style-type: none">Key issues to be aware of as you head into busy season, including the impact of recent and proposed legislation.Rulings, announcements, and court cases affecting individual and pass-through entity taxation.The best strategies to comply with the ever-changing tax laws used in preparing individual and pass-through entity tax filings.Tax season procedures that have and have not worked since the pandemic and related legislative changes (and which ones to continue using going forward).	4
A Focus on Special Topics for S Corporations – Revocation, Termination & Reorganization	Explore the fundamental differences in the ways S corporations can be terminated. The tax implications when entities cease to be an S corporation or when they terminate by voluntary revocation. The regulations governing redemptions, liquidations and reorganizations.	2
Advanced Individual Tax – Schedule C	Overview of the following topics and includes tax law changes resulting from the Tax Cuts and Jobs Act: what type of entity reports on schedule C, specific deductions on schedule C, treatment of business assets on schedule C, retirement and health insurance options for the sole proprietor, and application of the payroll tax and self-employment tax.	2.5
Amending Business Income Tax Returns: Why, When and How	Know how to file amended business tax returns, including appropriate forms to file for C corporations, S corporations, partnerships and proprietorships seeking to amend a filed return.	1
An Introduction to Charitable Conservation Contributions	An overview of the what, why and who of charitable conservation contributions. Key criteria and terms for claiming this deduction. Conservation easements, including syndicated conservation easements. Documentation and relevant forms to support the deduction.	1.5
An Introduction to the R&D Tax Credit	Summary of the history and purpose of the R&D tax credit, the general requirements to qualify for the credit, the methods of utilizing the credit, calculations and filing requirements, and the effect of the Tax Cuts and Jobs Act on the R&D credit.	2
An Introduction to the R&D Tax Credit for Pharmaceutical Companies	Do you work in the pharmaceutical space? Learn about research and development credit and its potential tax benefits. Grasp the underlying purpose for this credit by understanding its history, the documentation requirements, the definition of qualifying activities and how the credit is relevant to the pharmaceutical industry.	2

	Taxes		
	Course	Description	Credits
PREM	An Introduction to the R&D Tax Credit for Tech Companies	Innovative industries such as the tech industry can derive tax benefits for research and development work. This course explains the requirements to secure this potential tax benefit by applying it to the tech industry.	2
PREM	Analysis of Section 199A Final Regulations: What Every Tax Practitioner Needs to Know for Busy Season	This course provides detailed coverage on section 199A. Gain an understanding of when real estate qualifies for the deduction, what service businesses qualify and what other items affect the calculation of the deduction.	3
	Analyzing Personal Casualty Gains and Losses	Master your understanding of personal casualty gains and losses! Learn to define and calculate casualty and disaster-related gains and losses, apply involuntary conversion rules, and understand the reporting requirements.	2
PREM	Base Erosion and Anti-Abuse Tax	An overview of the background and policy methodology, computations, and filing requirements.	2
	Being Employment Tax Savvy	Review of employment tax fundamentals, specifically focused on employers' obligations. Learn withholding and remittance requirements, penalties for failure to withhold appropriate amounts, and tax consequences for certain employee benefits.	2
	Best Tips for Operating an S Corporation	Summary of S corporations, including discussion of corporate and shareholder eligibility the decision to make election, and the pros and cons of S corporations.	2
PREM	Biden Administration Tax Proposals	Appreciation of how tax policies affect an economy. A summary of the highlights of President Biden’s tax proposals that will affect corporations, individuals and estates.	1
	Capital Assets and Preparing Schedule D	Defining and characterizing capital assets, calculating the tax on capital assets and evaluating the tax effects from the disposal of capital assets.	2
	Capital Gains and Losses: The Fundamentals (Updated for TCJA 2017)	Outline of capital gains and losses, capital assets and capital gains taxation, the nuances and complications of section 1231, and the critical issues related to continually fluctuating capital gains taxes.	1
	Compliance Issues of Sales and Use Tax in the United States – Part 1	Three courses on U.S. sales and use tax provide a comprehensive overview of the sales and use tax system in the United States. This is Part 1 of course two, focusing on which transactions are taxable, who bears the taxes, which location are the sales taxed, requirements for licensing and registration, how the taxes are calculated, what the tax base is, which rate to use, and compliance requirements.	3
	Compliance Issues of Sales and Use Tax in the United States – Part 2	Three courses on U.S. sales and use tax provide a comprehensive overview of the sales and use tax system in the United States. This is Part 2 of course two, focusing on the consequences of noncompliance and how taxpayers respond to audits by tax administrations.	2.5
	Controlled Foreign Corporations	Improve your knowledge of controlled foreign corporations, including their background and policy objectives, the characteristics of controlled foreign corporations and how their shareholders are taxed, identifying Subpart F income, and reporting requirements.	3
PREM	Coronavirus (COVID-19): Reducing Income Taxes for Small Businesses	Recap of how business owners perceive tax planning, the most effective ways to approach tax planning, specific tools and techniques of tax planning, and relevant tax-saving approaches.	2
PREM	Coronavirus (COVID-19): The Section 163(j) Business Interest Expense	Summary of the calculation of the section 163(j) limitation and modifications under the CARES Act; definitions of "interest expense" and "adjusted taxable income"; application to corporate and partnership taxpayers; the exceptions to the limitation for small businesses, real estate businesses and farming businesses; Form 8990; and other selected topics, including select international aspects.	1.5
	Corporate and Pass-Through Entity Taxation, Part 1	Outline of fundamental differences between the corporate or partnership entity for doing business (and how this impacts tax return preparation for 2019 returns) and reporting of K-1 items for pass-through entities for 2019 tax returns	2
	Corporate Distributions: The Tax Treatment of Dividends, Redemptions and Liquidations (Updated for TCJA 2017)	Overview of the tax rules and regulations governing dividends, redemptions and liquidations.	1.5

Taxes

	Taxes		
	Course	Description	Credits
	Corporate Earnings and Profits: An Overview	Recap of the basics on what corporate earnings and profits are and how a computation works.	1
	Corporate Taxation and Preparation Strategies, Part 1	Summary of the formation of C and S corporations, taxation of C and S corporations, distributions by C and S corporations, liquidation of C and S corporations and preparation of C and S corporation tax returns.	2
	Corporate Taxation and Preparation Strategies, Part 2	Outline of the formation of C and S corporations, taxation of C and S corporations, distributions by C and S corporations, liquidation of C and S corporations, and preparation of C and S corporation tax returns.	2
	Corporate Taxation Strategies: Fundamentals of Reorganizations	Review of corporate reorganizations, including techniques, limitations and tax consequences, to help corporate reorganizations proceed smoothly.	2
	COVID-19: Maximizing the Use of Net Operating Losses	Overview of Internal Revenue Code regulations related to net operating losses the limitations placed on a single corporation and maximization of the use of losses as permitted in the code.	1.5
PREM			
	Critical Coverage of Tax Provisions in Post-CARES COVID-19 Legislation	Covers the key tax provisions of the Consolidated Appropriations Act of 2021 and the American Rescue Plan. Gain an appreciation of the recent IRS notices pertaining to COVID-19 legislation.	2
	Debt and Capital Basis for S Corporations	Review of basis in general, and S corporation basis specifically, and calculation of stock basis and debt basis.	2
	Debtor and Creditor Income Taxation	An overview of cancellation of debt income. Tax code, related regulations, IRS rulings and case law and how they have shaped this increasingly complex area of tax law. Critical terms and concepts and a valuable historical view that puts the issue in perspective today.	1.5
PREM			
	Dissecting the Internal Revenue Code	Learn the basic concepts of the Internal Revenue Code and revisions that have been made.	1.5
	Earned Income Tax Credit: Rules and Common Pitfalls	Summary of the history and purpose of the EIC, the rules to follow and documentation required to claim the EIC, assessing the potential for fraudulent EIC claims and liabilities for tax preparers, determining the correct amount of the EIC, and special situations that can arise with the EIC.	1
	Employer Provisions of the Families First Coronavirus Response Act	Recap of the employer provisions for paid sick leave and paid family and medical leave under the Families First Coronavirus Response Act; how employees qualify for sick pay and family and medical leave benefits; how employers calculate sick leave and family and medical leave tax credits (including case studies and examples); and answers to a select group of frequently asked questions on how the FFCRA is applied in practice.	1
PREM			
	Energy Efficiency Federal Tax Credits and Incentives	An overview of the reasons for offering energy efficiency federal tax credits, credits that are available for individuals and credits that are available for businesses. Examples of completed tax forms.	1
	Estate and Gift Taxes, Part 1	An outline of the estate and gift tax system with a comparison between current tax law and anticipated future law changes, as well as the complex and constantly changing rules that govern estate and gift taxes.	1
	Estate and Gift Taxes, Part 2	A review of the tax systems that govern the transfer of wealth at death and the estate and gift tax system.	1
	Estate and Gift Taxes, Part 3	This course covers the generation-skipping transfer tax, the knowledge and practical experience needed to navigate through the complex and constantly changing rules that govern estate and gift taxes, and the income tax treatment of trusts and estates.	2
	Expatriation – Individuals and Corporations	Recap of U.S. tax provisions related to U.S. individuals working abroad, U.S. tax provisions related to U.S. individuals who relinquish their citizenship and U.S. tax provisions related to U.S. companies that become expatriated entities.	2

Taxes

Taxes			
	Course	Description	Credits
NEW			
	Federal Corporate Tax: Section 351 Overview	<ul style="list-style-type: none">The general rules of property exchangesThe basic requirements of Section 351Receipt of bootAssumption of liabilitiesInvestment companies and ;busting Section 351Calculations (including a comprehensive example)Filing and record keeping	2.5
NEW	Federal Corporate Tax: Distributions (Dividends, Redemptions and Liquidations)	The tax rules and regulations governing dividends, redemptions, and liquidations	2
NEW	Federal corporate tax: Overview of reorganizations	<ul style="list-style-type: none">IRC Section 368 reorganizational structuresThe tax benefits afforded by IRC Section 368Statutory and non-statutory reorganization requirements	2.5
	Federal Tax Accounting – Part 1 Cash and Accrual Methods of Accounting (Updated for TCJA 2017)	Outline of the differences between federal tax rules and financial accounting in computing income and deductions, the cash and accrual methods of tax accounting under the federal code, and how disputed amounts are handled for those two methods.	1
	Federal Tax Accounting – Part 2 Deferred Payment Sales	Coverage of the tax treatment for deferred payment sales, including coverage of the installment method of accounting.	1.5
	Federal Tax Accounting – Part 3 Inventory (Updated for TCJA 2017)	Overview of the ways in which the federal tax code, treasury regulations and case law have shaped inventory accounting for U.S. companies today and which practices are acceptable and which are not.	1.5
	Federal Tax Accounting, Part 4 – Transactional Issues and Net Operating Loss	Overview of the case law that now governs transactional issues and practical insight into net operating loss concepts and computations.	1.5
	Federal Tax Implications for the Trucking Industry	This course will be an overview of tax issues important to the trucking industry, including applicable deductions, entity-type considerations, the excise tax, the fuel tax and the heavy highway vehicle use tax.	1.5
PREM	Federal Taxation of Bitcoin & Virtual Currencies	Overview of the digital currency Bitcoin and the federal taxation treatment of transactions using Bitcoin.	1.5
	Filing Form 709 – How to Report Federal Gift Tax	Summary of gift tax basics, including transfers and individuals subject to the gift tax; specific gift tax exclusions, including the medical and educational exclusions; valuation of gifts for tax purposes (with special note of carryover basis); Form 709 to report and calculate the gift tax; and gift tax planning strategies.	1.5
PREM	Filing Form 990: Implications for Higher Education Institutions	Explore the implications of the CARES Act and the Tax Cuts and Jobs Act on nonprofits in regard to the purpose and reporting components of Form 990 as well as best practices.	2
	Filing Form 1041 – Reporting Income Tax of Trusts and Estates	Become proficient at tax compliance for trusts and estates. This course starts with an overview of the formation, usage and termination of trusts and estates and then covers how to populate and file Form 1041.	2.5
	Foreign Account Tax Compliance Act (FATCA)	Understand the background and technical requirements of the Foreign Account Tax Compliance Act.	1
	Foreign Currency Transactions	Gain an understanding of important considerations when investing outside the United States. Explore foreign currency translation rules and basic foreign currency transactions.	2
	Foreign Tax Credit (Final Regulations 2020)	Get an overview of the worldwide tax system versus the territorial tax system, and then drill down on the foreign tax credit and how it interacts with other international tax rules and mitigates double taxation.	2
	Foreign-Derived Intangible Income (FDII) Rules	The Tax Cuts and Jobs Act changed international tax, specifically foreign-derived intangible income (FDII). Stay on top of the FDII rules and regulations, and meet your tax compliance obligations.	2
Taxes			
60	becker.com/cpe/catalog	UPD Courses updated since Spring 2023	NEW Courses added since Spring 2023
		PREM Premium courses	

Taxes			
	Course	Description	Credits
	Form 990 Reporting (With COVID-19 Implications)	Recap of the implications of the CARES Act and the the Tax Cuts and Jobs Act on nonprofits, the purpose of Form 990, Form 990’s filing requirements, schedules of Form 990 and best practices when preparing Form 990.	1.5
	Form 1040 Walk-through	Learn the rationale surrounding the changes in Form 1040 for 2018, and recognize the new, numbered schedules that accompany Form 1040 for 2018. Apply recent changes in income tax law in the Tax Cuts and Jobs Act to Form 1040 for 2018 and related schedules and forms.	2
	Fundamentals of Consolidated Returns	Overview of corporate motivations for filing a consolidated return, requirements for electing to file a consolidated return, and computations of consolidated groups, including taxable income, intercompany transactions and net operating loss limitations.	2
	Fundamentals of Equity-Based Compensation	Learn the basics of equity compensation, the common terms used when discussing equity compensation and key characteristics that define each type of equity compensation.	2
	Fundamentals of International Tax	Overview of policies designed to achieve tax neutrality and mitigate double taxation, policies applicable to outbound taxation, policies introduced under the TCJA to curb base erosion and profit shifting, policies applicable to inbound taxation, and policies tied to global tax issues.	4.5
	Fundamentals of Sales and Use Tax in the United States	Three courses on U.S. sales and use tax provide a comprehensive overview of the sales and use tax system in the United States. This is Part One of the course, focusing on addressing the nature and purpose of sales and use taxation, the implications of U.S. constitutional issues on sales and use tax, and what nexus is and why it does (or doesn't) matter.	2.5
	Fundamentals of State and Local Taxation	Get the basics of state and local taxes and the common types of state and local taxes; state nexus requirements and factor presence in nexus; basics of the voluntary disclosure agreement offered by most states; state apportionment, including apportionment factors and apportionment methods; federal and state tax differences for income tax purposes; state filing requirements for pass-through entities; and evolving state and local tax law, including the Wayfair decision and the impact it has had on state sales tax.	2
	GILTI Final Regulations (2020)	This course will cover the background and policy of these provisions, the methodology and computations, and filing requirements.	2
	Global Tax Policy – Rules Targeting Base Erosion and Profit Shifting (BEPS)	Overview of the OECD BEPS Initiative, the digital economy, hybrid arrangements and harmful tax practices. Gain an understanding of treaty policy and provisions, transfer pricing rules, and U.S. tax rules that limit base erosion and profit shifting.	3
	How the CARES Act Impacts Retirement Planning	Recognize the impacts of the CARES Act on retirement assets and on those who are self-employed. How it impacts small business owners and strategies to preserve the value of their businesses. Recognize other planning strategies that affect retirement assets.	1
	How to Successfully Change Your State Residency to Reduce Taxes	Understand the state tax rates and the best places to retire. Explore where the work is. Understand how to become a resident (and a non-resident). Identify dual residency taxation traps. Understand physical presence.	2
	How to Understand Subchapter K	Walk through the code sections that are relevant for subchapter K, and learn the implications of talking with clients and preparing returns.	2
	Impact of the Final Section 199A Regulations on Forms 1065 and 1120-S	Gain knowledge of the provisions contained in the final section 199A regulations, related revenue procedures and safe harbor election under 199A. Discussion on the decisions the preparer must make and the decisions the preparer and client must make when applying 199A. Learn what to look for when preparing 2018 returns and planning for 2019.	2
	Inbound Taxation	An overview of the taxation of a foreign person’s business and nonbusiness income. An understanding of special inbound tax provisions, including FIRPTA and the branch profits tax. Review the impact of base erosion provisions and how statutory law interacts with global tax policy.	3
Taxes			
	UPD Courses updated since Spring 2023	NEW Courses added since Spring 2023	PREM Premium courses
	becker.com/cpe/catalog		61

	Taxes		
	Course	Description	Credits
	Individual Alternative Minimum Tax: What Every Practitioner Needs to Know	Learn the history of the alternative minimum tax (AMT) in modern taxation, the reasoning behind the AMT and its justification, and how the Tax Cuts and Jobs Act affects the AMT.	2
NEW	Individual Taxation and Preparation Strategies: Deductions and Credits	<ul style="list-style-type: none"> Rules for determining adjustments in arriving at adjusted gross income Rules for determining itemized deductions and the related limitations Calculation of income tax and tax credits Calculation of other taxes (e.g., alternative minimum tax) 	2
NEW	Individual Taxation and Preparation Strategies: Filing Status and Income	<ul style="list-style-type: none"> Hierarchy of authority in tax law Filing status and dependency definitions Inclusions and exclusions from gross income Classifying, netting, and reporting capital gains and losses 	2
	Individual Taxes: Income and Deductions (2022 Returns)	<ul style="list-style-type: none"> Identifying total income. Computing adjusted gross income. Calculating the standard deduction and itemized deductions. Determining federal tax liability 	3
NEW	Intro to International: Controlled Foreign Corporations (CFCs)	<ul style="list-style-type: none"> Definitions impacting controlled foreign corporation status Impact of controlled foreign corporation status Components of income tied to controlled foreign corporation status 	1
	Intro to International: Foreign Tax Credit	<ul style="list-style-type: none"> Mitigating double taxation through credit or exemption. Income eligible for the foreign tax credit. Foreign tax credit limitation calculation. 	1
NEW	Intro to International: Global Intangible Low-taxed Income (GILTI)	<ul style="list-style-type: none"> The background and policy tied to the GILTI rules The methodology and computations of the GILTI rules The filing requirements tied to the GILTI rules 	1
	IRA Mastery	Coverage of IRAs in general, traditional IRAs, Roth IRAs, a comparison of traditional IRAs and Roth IRAs and inherited IRAs.	
	IRC Sections – 465 and 469	Review the issues involved in passive activities and the at-risk rules of partnerships and the ordering process and the calculations needed to properly determine allowable losses and carryovers.	2
	IRS Circular 230	Introduction to foundations of ethical behavior, including discussion of the AICPA Code of Professional Conduct and its applicability for accounting professionals. Also examine ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230.	1.5
	IRS Practices & Procedures – Gain a Fundamental Edge, Part 1	Gain practical insight into IRS practices and procedures to level the playing field and ensure success.	1.5
	IRS Practices & Procedures – Gain a Fundamental Edge, Part 2	Get practical insight into IRS practices and procedures to level the playing field and ensure success.	1
PREM	K-1 Analysis: Form 1065 and Form 1120-S	Understand Schedule K-1 for both partnerships and s corporations, including analyzing Schedule K-1, understanding the flow of information from Schedule K-1 to an individual tax return, and the related impact of Schedule K-1 activity.	2
	Key Tips on Reading Brokerage Statements	Learn the purpose and composition of a consolidated 1099. Review terms used in a consolidated 1099 and the specific issues that can arise in connection with a consolidated 1099.	2
	Maximizing Higher Education Tax Credits	An outline of the higher education industry overall, including ways students pay for higher education and the process for calculating and claiming the American Opportunity Credit and the Lifetime Learning Credit. Strategies for maximizing the amount of each credit. Relevant other issues in higher education, including the tax treatment of scholarships and grants, relevant deductions, and tax-advantaged savings accounts.	1.5

	Taxes		
	Course	Description	Credits
	Meals and Entertainment After Tax Reform – What Is Deductible?	The deductibility of meals and entertainment expenses keeps changing. Learn about the general deductibility of business meals and entertainment expenses. The deductible percentages of various types of these expenses. The exceptions to non-deductibility of entertainment expenses following the TCJA. The recent authority regarding meals and entertainment expenses.	1
	Multinational Entities	Learn about the policies driving outbound taxation and the related tax provisions. Specifically, learn about the foreign tax credit, the Subpart F regime, GILTI, FDII, BEAT and transfer pricing provisions. Understand the concepts of base erosion and profit shifting. Identify how statutory law interacts with global tax policy.	3
	Navigating M&A Transaction Costs From a Tax Perspective	Summary of the types of transactions and costs contemplated by Spell out. 1.263(a)-5, the general rule for the tax treatment of transaction costs, the primary exceptions to the general rule, the special considerations for success-based fees and the various ancillary issues that arise in connection with a transaction cost analysis.	2
	Navigating Schedules K-2 and K-3	Learn to navigate Schedules K-2 and K-3, including their purpose, the information necessary to complete Schedules K-2 and K-3, the various forms that flow from Schedule K-3, the penalties and relief under Notice 2021-39, the FAQs related to filing, and the potential future changes to these schedules.	2
	Non-Qualified Deferred Compensation – The Impact of Section 409A	Covers non-qualified deferred compensation and section 409A and provides a practical understanding of related rules and regulations.	2
	Opportunity Zones	An overview of the creation of opportunity zones, the types of gains eligible for deferral through investment in an opportunity fund, holding period of qualified opportunity fund investment to recognize reduction in deferred gains, and the qualification and definition of a qualified opportunity fund and the related compliance testing.	2
	Organization for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) Initiative	An outline of the OECD BEPS background, the digital economy, hybrid arrangements and harmful tax practices. Treaty abuse and transfer pricing provisions, measuring OECD BEPS outcomes, and U.S. tax rules that limit base erosion and profit shifting.	3
	Organizing, Operating and Closing a Partnership	Learn the basics of the life of a partnership, including the process of starting the entity, running the entity, adding and removing partners, and terminating the entity.	2
	Outbound Reporting (Forms 5471, 8892, 8832, 8858 and 8865)	<ul style="list-style-type: none"> What it means to be a controlled foreign corporation (CFC). Calculation of Subpart F income. Other tax implications of CFC status. Forms 5471 and 8992 (foreign corporations). Forms 8832, 8858, and 8865 (foreign flow-through entities). 	3
	Outbound Transactions	Detailed coverage of transactions that are classified as Subpart F income, the tax implications of U.S. companies conducting business abroad and tax implications of expatriated U.S. citizens.	3
	Overview of California State Taxes	Understand California taxes, including the history and structure of the California tax system, the business and individual tax reporting requirements, the rules impacting tax reporting, including jurisdictional, sourcing, and conformity rules, and the specialty taxes imposed on certain transactions.	2.5
	Overview of Illinois State Taxes	<ul style="list-style-type: none"> Corporate tax liabilities in Illinois. Tax liabilities for individuals in Illinois. Inheritance and gift taxation in Illinois. Excise tax imposed in Illinois. Illinois property taxes. Sales and use taxes in Illinois. Taxation situations related to pass-through entities. Illinois taxation requirements related to employees. 	2
	Overview of the Federal Tax System	An overview of individual income tax; corporate income tax; estate, gift and generation-skipping transfer taxes; social insurance taxes; and major excise taxes.	3.5

Taxes			
Course	Description	Credits	
Partnerships & Multiple-Member LLCs: Taxation and Other Considerations	Focus on limited liability companies (LLCs) and partnerships. Topics covered include the benefits and tax implications of these entities. Discussion of the differences between partnerships and other relationships and the fundamentals of partnerships and LLCs.	2	
Partnerships: Legal and Taxation Considerations (Updated for Tax Cuts and Jobs Act 2017)	Updated for the Tax Cuts and Jobs Act. Insights into the legal and tax challenges surrounding key partnership issues, including partners' rights, selling of partnership interest, dissociation and dissolution.	2	
Partnerships: Understanding the New Audit Rules and the Implications of the Repeal of the Technical Termination Rules	Learn how the new partnership rules will affect current and new entities. This course will help guide the preparer to help guide the client.	2	
PREM Pass-through Entity Tax Update – Q1 2023	<ul style="list-style-type: none">Legislative changes impacting pass-through entities.Tax rulings and court cases relating to partnerships, S corporations, and limited liability companies (LLCs).Compliance issues and other considerations related to pass-through entities.	2	
PREM Pass-through Entity Tax Update – Q2 2022	Understand changes impacting pass-through entities for the second quarter, including the impact of recent or proposed legislative changes, changes in relevant tax rulings or court cases, and changes to applicable situations relating to pass-through entities.	2	
PREM Pass-through Entity Tax Update – Q4 2022	<ul style="list-style-type: none">Legislative changes impacting pass-through entities.Tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs).Compliance issues and other considerations related to pass-through entities.	2	
Planning for Foreign Operations	Discover how to plan for foreign operations, including the issues relevant to entering a foreign market, the Subpart F regime, scenarios subject to the newly enacted TCJA provisions, the calculation of foreign tax credits, and the filing requirements for outbound transactions.	3	
Preparing California Income Tax Returns for Businesses	Learn how to accurately prepare California tax forms for both corporate and pass-through entities. Examine the filing requirements for different entities and which forms to use when filing a business income tax return in California.	2	
NEW Preparing for a Tax Audit	<ul style="list-style-type: none">The audit selection processTypes of auditsResponses to an auditCommon audit issuesProfessional standards for tax preparersResults of an IRS audit	1	
Preparing Form 1040 for Tax Year 2022	<ul style="list-style-type: none">Filing considerations.Income inclusions and exclusions.Adjusted gross income and taxable income.Standard deduction and itemized deductions.Computing credits and total tax.	3	
Preparing Form 1065	This course covers partnership taxation concepts related to Form 1065: U.S. Return of Partnership Income, including formation, basis, flow-through of items, allocations, distributions, Form 1065 filing requirements, preparation of the tax forms and supporting basis calculations, including the new tax basis capital account.	2	
Preparing Form 4797 – Sale of Business Property	Learn the types of transactions and property reported on Form 4797 and best practices in completing the form.	1.5	
Preparing New York Income Tax Returns for Businesses	This course takes you through the New York economy and income tax structure. Learn how to accurately prepare New York tax forms for both corporate and pass-through entities.	2	
Preparing Texas Franchise Tax Returns for Businesses	An outline of the Texas tax structure. Calculating taxable Texas revenue and total franchise tax. Calculating the Texas apportionment factor. How to accurately prepare Texas franchise tax forms. How to use Texas tax instructions to accurately prepare franchise tax returns. The filing requirements for different taxes due and which forms to use when filing a franchise tax return in Texas.	1.5	

Taxes

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UPD

Courses updated since Spring 2023

NEW

Courses added since Spring 2023

PREM

Premium courses

Taxes			
Course	Description	Credits	
Quarterly Estimates for Corporations	Overview of corporate estimated tax payment requirements, the methods available for computing estimated tax payments and special issues that may arise for corporations.	1.5	
Quarterly Estimates for Individuals	Coverage of the requirements for making estimated tax payments, the methods and resources available for computing estimated tax payments, and special issues that may arise when making estimated tax payments.	2	
Real Estate Investment Trusts: Taxation Basics	Attend this introduction to real estate investment Trusts (REITs): the various types of REITs and associated benefits, the requirements to qualify as a REIT, how to invest in a REIT, and the purpose and function of REITs.	1	PREM
Real Estate Tax Update	Get updated on real estate taxes, including the implications of recent legislative changes, specific tax issues for real estate businesses, IRS rulings, and recently released tax-related court cases that affect real estate businesses.	4	
Real Estate Taxation, Part 2: Involuntary Conversions, Character of Dispositions and Rentals	Outline of tax rules and regulations related to real estate transactions. In-depth coverage of IRC sections 1033 and 1031, including IRS interpretation of critical requirements and related statutory and case law.	1	
Recordkeeping for Small Businesses	Recordkeeping is essential for small businesses. Gain mastery in best practices for keeping records, how to choose accounting systems, the differences in recordkeeping systems, and how to design and maintain accounting systems.	2	
Repair Regulations	Overview of repair regulations, including the determination of costs eligible for current deduction versus capital improvements.	2	
Reporting Book-Tax Differences – Understanding Schedules M-1 and M-3	An overview of why differences exist, book-tax differences, Schedules M-1 and M-3, and the effect of reporting timing differences.	1	
Reviewing Tax Returns for Accuracy and Efficiency	Walk-through of the role of the reviewer in the tax return preparation process.	1	
S Corporations from A to Z – Getting Ready to Prepare the S Corp Return	Review of S corporation basics, including qualification and tax requirements, Form 1120-S, the S corporation annual tax return, unique aspects of S corporation taxes (including separately stated items and deduction limitations), and taxes and credits applicable to an S corporation.	2	
Section 338 Elections: An Overview	Examine the various types of transactions for U.S. federal income tax purposes and the purpose of section 338. Gain knowledge of the different types of section 338 elections and when they are available.	1	
Section 355 Spin-offs: An Overview	Recap of the different types of corporate divisions, the U.S. federal income tax consequences of corporate divisions and the requirement of qualification under section 355.	1	
Section 382: An Overview	Summary of the history and underpinnings of section 382, what constitutes an ownership change and the key variables for determining when one occurs, the base section 382 limitation and the main adjustments to that base limitation, net unrealized built-in gains and losses, and recognized built-in gains and losses.	1.5	
Section 754 Elections: Tax Implications of Partnership Step-ups	Course provides guidance on code sections 754, 743 and 734; how to make a 754 election and when code sections 734 and 743 are applicable.	2	
Sources of Income In Retirement	Identify the sources of income in retirement, learn about retirement tax planning strategies, and understand the options for withdrawing from retirement accounts.	2	
Special Valuation Rules, Part 1: See Clearly Through the Clutter	In-depth coverage of partial and split interests. Overview of practical understanding of Chapter 14's special valuation rules and the purpose of its enactment.	1.5	

Taxes

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UPD

Courses updated since Spring 2023

NEW

Courses added since Spring 2023

PREM

Premium courses

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	Taxes		
	Course	Description	Credits
PREM			
	State Tax Highlights – Q1 2023	<ul style="list-style-type: none"> Recent and proposed federal tax laws. State conformity. Significant trends in multistate tax concepts (nexus, sourcing, etc.). Quarterly changes to state tax law. State tax impacts of significant court cases. 	2
PREM			
	State Tax Highlights – Q2 2022	Recognize state tax changes for the second quarter, including recent and proposed federal tax laws, state conformity to federal tax, quarterly changes to state tax law, impacts of significant court cases, and trends in multi-state tax concepts.	2
PREM			
	State Tax Highlights – Q4 2022	<ul style="list-style-type: none"> Recent and proposed federal tax laws. State conformity. Significant trends in multistate tax concepts (nexus, sourcing, etc.). Quarterly changes to state tax law. State tax impacts of significant court cases. 	2
	Tackling Tax Depreciation Issues	Addresses the tricky areas of tax depreciation and helps to get the preparer ready for reviewing depreciation records that will be used for tax return preparation purposes.	2
	Tax Consequences of Changing Business Entities	Gain knowledge on starting a business and the choices to be made when setting up the entity. Course examines changing from a Schedule C business to a partnership and converting a business from a partnership to a corporation.	1.5
	Tax Fraud Due to Identity Theft	Overview of identity-theft basics, including defining tax fraud due to identity theft, warning signs and why a criminal may want to commit identity theft.	1.5
	Tax Implications for Charities and Charitable Contributions	Summary of the difference between public charities and private foundations, how to substantiate contributions, and how to help ensure compliance for everything from collection plate contributions at church to complicated property donations.	2
PREM			
	Tax implications for Farming: Farm assets	Recognize the tax implications of farming, including cost basis, adjusted basis, and basis other than cost for various farm properties and the methods of depreciation, depletion, and amortization applicable to farm properties. Identify whether gain or loss from sales or exchanges of farm properties are capital or ordinary.	3
PREM			
	Tax Implications for Members of the Clergy and Religious Workers	This course reviews the history and purpose of and common tax issues for taxation or nontaxation of clergy income. Understand the employment tax laws for clergy. Identification of allowable expenses, deductions and credits for members of the clergy.	2
	Tax Implications for Members of the U.S. Armed Forces	An overview of the market for tax advice services for members of the U.S. armed forces, how taxable income for members of the U.S. armed forces is determined, what adjustments to taxable income are available for members of the U.S. armed forces, determination and treatment of combat pay for tax purposes, the special provisions for real estate transactions for income tax purposes for members of the U.S. armed forces, and the special provisions for filing income tax returns and paying income taxes for members of the U.S. armed forces.	1
	Tax Implications for the Oil and Gas Industry	Coverage of issues related to the major phases of oil and gas taxation, including asset acquisition, exploration and development, production, disposition of assets, and special issues.	1.5
	Tax Implications of a Change in Accounting Method	Learn why accounting changes are made, when and how accounting method changes are triggered, the basic principles of Internal Revenue Code section 481, and Form 3115: Application for Change in Accounting Method.	2
	Tax Implications of Divorce	An overview of filing statuses and dependency issues, alimony, retirement benefit allocations, and others. Applicable professional standards in divorce engagements.	2

	Taxes		
	Course	Description	Credits
	Tax in a Digital World: How to Excel During the Fourth Industrial Revolution (4IR)	This course will focus on the tax challenges arising as part of the fourth industrial revolution and strategies for coping with such tax challenges.	1.5
	Tax Issues of Foreign Professionals Entering the U.S. Workforce	Gain an understanding of nonresident alien status and resident alien status, background knowledge, and practical experience to advise foreign professionals facing U.S. income tax issues.	1
	Tax Planning Strategies for Individuals	Recognize the importance of tax planning for individuals. Specifically, learn about tax planning for retirement, investments, gift and estate tax, and the use of pass-through entities as a planning tool.	2
	Tax Policy	Tax policy governs the taxes levied by a government. From the Boston Tea Party and on, this topic has been contentious. Learn why there is an inverse relationship between tax efficiency and fairness in the tax system; about the differences between the progressive, regressive and proportional tax systems; and define the different standards of tax equity.	3
	Tax Research Basics	Learn how to conduct effective tax research, including utilizing primary and secondary research authorities and tools.	1.5
	Tax Treaties	Gain a practical understanding of the policy objectives of tax treaties and how to qualify for benefits. The taxation of business and nonbusiness income under tax treaties. The limitations on benefits provision and ratification of tax treaties.	2
	Taxes and Corporate Strategies: Considerations for Business Operations	<ul style="list-style-type: none"> Corporate federal tax reporting requirements and book-tax difference concepts. The corporate tax function’s role in determining capital structure. Tax principles applying to corporate distributions and share repurchase initiatives. Corporate liquidations and the resulting tax impact on the corporation and shareholders. The impact of the COVID-19 pandemic on corporate operations, from a federal tax perspective. 	2
	The At-Risk and Passive Activity Loss Rules – How They Impact You	For decades, so-called "at-risk" rules (ARR) and passive activity loss (PAL) legislation have sought to prevent the spread of tax shelters. ARR limits an investor’s deductible losses to the amount he or she has at risk, while PAL has attempted to take the motivation out of mass-marketed tax shelters. Each brings layers of complexities that pose serious challenges to financial professionals today.	2
	The Building Blocks of Taxation: Interest and Debt Investments (Updated for Tax Cuts and Jobs Act 2017)	Become proficient at the issues surrounding interest and debt instruments in taxation. Learn to recognize the characteristics of debt instruments, understand the general rules of inclusion and deductibility of interest, and master the various types of interest.	2
	The Tax Cuts and Jobs Act and How to Benefit From It – Client Planning Opportunities	This course will provide the following: in-depth coverage of new section 199A, discussion of how the new law impacts choice-of-entity decisions, discussion of how and in what ways there are tax-saving opportunities, discussion of traps to avoid for individuals and businesses, and coverage of certain compliance matters.	2.5
	The Taxation of Corporate Liquidations	An overview of the basics of corporate taxation and the identification of a corporate liquidation, the U.S. federal income tax consequences of a taxable and nontaxable liquidation, the requirements of a section 332 liquidation, and deemed and de facto liquidations. The reporting requirements relevant to liquidations.	1.5
	The Transition Tax – Section 965 and Final Treasury Regulations	An outline of the worldwide tax system versus the territorial tax system, section 965 and the final Treasury Department regulations. Filing requirements for the transition tax.	2

Taxes		
Course	Description	Credits
Transfer of an Interest in Trust: Section 2702	In-depth coverage of IRC section 2702 governing grantor retained income trusts and other partial interests, including real-life examples that ensure compliance.	1.5
Transfer Pricing Friend and Foe	Overview of transfer pricing, including how it relates to the U.S. tax code and real-life examples that can ensure compliance.	2
Trusts: Family Succession Basics	A summary of basic issues related to family business succession planning. A base line understanding of involving trusts as well as trust income taxation. A review of the unified transfer tax system.	2
Understanding 1031 Exchanges	A thorough understanding of the mechanics of Section 1031 exchanges including technical definitions and issues surrounding this type of exchanges. A review of the resulting depreciation in the exchange and applicable reporting requirements.	1.5
Understanding Federal Excise Taxes	An overview of the various types of federal excise taxes, required forms for reporting excise taxes and credits, frequency and methods used to pay and report federal excise taxes, and consequences of nonpayment or failure to report excise taxes.	1.5
Understanding Tax-Favored Health Plans	Summary of tax-favored health plans, including the following provisions: operational requirements, quantification requirements, annual compliance requirements, and recent legislative changes to HRAs and their application.	1
Understanding the "Other" Taxes: Consumption, Retail, Value-Added and Destination-Based	Through discussion, diagrams and examples, participants will gain a fundamental understanding of national consumption taxes, including a national retail sales tax, value-added tax, flat tax and destination-based cash flow tax.	2
Understanding the Excess Business Loss Limitation	The Tax Cuts and Jobs Act enacted the excess business loss limitation. Learn to whom it applies, how it interacts with other loss limitation provisions, and how the Coronavirus Aid, Relief & Economic Security Act impacts the excess business loss rules.	2
PREMUnderstanding the Tax Implications of the Legal Marijuana Industry	Explore the dichotomy between federal and state law, including relevant case law as it relates to taxation of the legal marijuana industry. Gain a perspective on considerations a CPA must weigh in deciding whether or not to provide services to this industry.	1.5
Utilizing Enrolled Agents in Your Firm	An overview of the requirements, licensing and the process to obtain the enrolled agent designation. Examples of work an enrolled agent may do within a firm setting.	1
What Every Tax Practitioner Needs to Know About Section 529 Plans	Review of section 529 plans, eligibility, qualified expenses, state requirements, tax implications and updated tax law changes.	2
PREMWorking in the Legal Marijuana Industry – Taxation Updates and Other Tips	An outline of the current status of the legal marijuana industry, legislative updates affecting the industry, technology use in the industry, accounting and tax issues in the industry, and advocacy and network opportunities for CPA firms.	1
Worthless Stock Losses: An Overview	Learn about worthless stock losses. Master the U.S. federal income tax rules for deducting losses, understand the definition of worthlessness, recognize the requirements for claiming an ordinary deduction under section 165 and identify the many ancillary considerations that arise in the context of worthless stock losses.	1.5
Your Go-To Guide to S Corporations	Examination of S corporations and the pros and cons of this entity type as compared with other entity choices. The qualification rules of S corporations. How to make S-corporation elections and other related special issues.	2

Nano courses

Becker nano courses are short, NASBA-accredited tutorials offering 0.2 CPE credits each. Purchase minimums apply to these courses — call Becker or your account manager for further information.

Taxes		
Course	Description	Credits
Individual Tax: Alternative Minimum Tax Calculations and Adjustments	The concept of the individual alternative minimum tax and the factors that impact its calculation.	0.2
Property Transactions: Character of Gain/Loss Upon Disposal	Classification, as capital or ordinary, of the gain or loss recognized when a taxpayer disposes of property.	0.2
Tax Implications of Corporate Distributions	Determining the tax implications of corporate distributions to the shareholders receiving the distributions and the corporation making the distribution.	0.2
Schedule C: Filing Basics and Income Inclusions	What type of entity reports on Schedule C, filing requirements of Schedule C and income to be reported on Schedule C.	0.2
Schedule C: Employee vs. Independent Contractor	The distinction between an employee and independent contractor and why this is important, and definition of a statutory employee and a statutory nonemployee.	0.2
Partnerships & Form 1065, Part 1	The mechanics of partnership formation, termination and taxation and the recognition and limitations of partnership income and losses by the partners.	0.2
Partnerships & Form 1065, Part 2	Form 1065 reporting requirements and an overview and explanation of each of the sections of Form 1065 and its main forms.	0.2
Section 199A: Calculating the Deduction	Review of basic calculations, including when the section 199A deduction is limited and the definitions relating to the deduction.	0.2
Bonus Depreciation	Overview of the assets eligible for bonus depreciation, computation of the bonus depreciation allowance and the reporting procedures for bonus depreciation.	0.2
Cost Recovery Methods for Tax	Explanation of eligible cost recovery property and the allowable methods per the IRS for recovering the cost of eligible property.	0.2

Flash courses

Becker flash courses are 8- to 20-minute video summaries of the most important technical concepts. Flash courses do not provide CPE credits. Purchase minimums apply to these courses — call Becker or your account manager for further information.

Accounting	
Course	Description
Accounting Basics Part 1: Introduction to Bookkeeping	An introduction to bookkeeping.
Accounting Basics Part 2, Chart of Accounts and General Ledger	Explanation of what a chart of accounts and general ledger represents.
Accounting Basics Part 3, Recording of a Transaction	An overview of recording a transaction and the importance of having proper accounts debited or credited.
Accounting for Investments – From Cost to Consolidation, and Every Option in Between (FASB)	Review of the categories of investments and how to account for them under FASB ASC 323, 325 and 810.
Accounting for Long-Term Promises to Give – Overview (FASB)	An outline of accounting for long-term promises to give as that relates to nonprofit organizations.
Accounting for Long-Term Promises to Give – Types of Split-Interest Agreements (FASB)	Introduction of accounting for the various types of split-interest agreements.
An Overview of Variable Interest Entities (FASB)	Explanation of what constitutes a variable entity and when the primary beneficiary of a VIE is required to consolidate the VIE.
Auditing Business Combinations – Focus on Fair Value	Description of how ASC 805 defines fair value in business combinations and identifies exceptions to applying fair value in a business combination.
Auditing Business Combinations – General Considerations Other Than Fair Value	Covers how ASC 805 defines fair value in business combinations and identifies exceptions to applying fair value in a business combination.
Cash Flows – Financing Activities (FASB)	Introduction of financing activities related to cash flows.
Cash Flows – Investing Activities (FASB)	Introduction of investing activities related to cash flows.
Cash Flows – Operating Activities (FASB)	Introduction of operating activities related to cash flows.
Equity Method Investment Accounting (FASB)	Application of the equity method of accounting for an investment and when the equity method is appropriate.

FIFO Walk-through (FASB)	Provides an overview of FIFO. Inventory valuation is dependent on the cost flow assumption underlying the computation. Under FIFO, the first costs inventoried are the first costs transferred to the cost of goods sold. Ending inventory includes the most recently incurred costs; thus, the ending balance approximates replacement cost.
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Accounting	
Course	Description
Four Steps in Accounting for a Business Combination (FASB)	Description of the four steps in accounting for a business combination.
GASB Fair Value	An outline on determining GASB fair value.
Going Concern Uncertainty – Overview of Recent Changes (FASB)	Review of recent changes regarding going concern uncertainty.
Initial and Subsequent Measurement of Split-Interest Agreements (FASB)	The accounting for the initial, subsequent and termination recording of a split-interest agreement.
Intro to Sampling	An introduction to sampling.
Inventory Accounting Overview – Who’s Got the Goods? (FASB)	An overview of inventory accounting and a determination of who’s got the goods under FASB.
LIFO and FIFO Comparison (FASB)	An outline of FIFO versus LIFO. The choice of cost flow assumption (FIFO vs. LIFO) affects the results on the financial statements (balance sheet and income statement). In a period of rising prices, the FIFO inventory cost flow assumption results in a higher ending inventory and a lower cost of goods sold (and higher net income), and LIFO results in a lower inventory and a higher cost of goods sold (and lower net income).
LIFO Layers (FASB)	Coverage of LIFO layers. LIFO accounting is complex. The LIFO method of determining inventory requires that records be maintained on the base-year inventory amount and additional layers that may be added yearly. After an original LIFO amount is created, it may decrease (a LIFO liquidation), or additional layers may be created in each year. An additional layer is priced at the earliest costs of the year in which it was created.
LIFO Walk-through (FASB)	Summary of LIFO. Inventory valuation is dependent on the cost flow assumption underlying the computation. Under LIFO, the last costs inventoried are the first costs transferred to the cost of goods sold. Ending inventory, therefore, includes the oldest costs. The ending balance of inventory will typically not approximate replacement cost.
New Lease Accounting – Identifying Lease Components (FASB)	The application of the new lease accounting model; helps users understand the impact on lessee accounting.
New Lease Accounting – Lease Classification (FASB)	The criteria and special considerations needed to determine lease classification.
New Lease Accounting – Operating Lease Accounting (FASB)	Accounting for leases from a lessee perspective, including the walk-through of examples and the associated journal entries.
New Lease Accounting – Overview of Significant Changes (FASB)	An overview of significant changes related to lease accounting.
Return of Title IV	The 10 steps to take to return federal student aid (Title IV) funds.
Revenue Recognition – Balance Sheet	An outline of key balance sheet terms related to revenue recognition.

Revenue Recognition ASC Topic 606 Additional ASUs since ASU 2014-09 (FASB)	Focuses on additional revenue recognition ASUs issued since 2014-09 and the impact of the amendments and clarifications.
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Accounting	
Course	Description
Revenue Recognition ASC Topic 606 Contract Modification (FASB)	Focuses on the accounting for contract modifications under ASC 606.
Revenue Recognition ASC Topic 606 Overview (FASB)	Presentation of an overview of ASC 606.
Revenue Recognition ASC Topic 606 Step 1 of Revenue Recognition Process (FASB)	Covers Step 1 (identify the contract) of ASC 606.
Revenue Recognition ASC Topic 606 Step 2 of Revenue Recognition Process (FASB)	Reviews Step 2 (identify the performance obligations) of ASC 606.
Revenue Recognition ASC Topic 606 Step 3 of Revenue Recognition Process (FASB)	Outlines Step 3 (determine the transaction price) of ASC 606.
Revenue Recognition ASC Topic 606 Step 4 of Revenue Recognition Process (FASB)	Examines Step 4 (allocate the transaction price to performance obligations) of ASC 606.
Revenue Recognition ASC Topic 606 Step 5 of Revenue Recognition Process (FASB)	Focuses on Step 5 of ASC 606 (recognize revenue). We will discuss when to recognize revenue over time versus a point in time.
Sample Size Determination	The considerations taken when determining sample size in control and substantive testing.
Topic 610	Overview of ASC 610.
Topic 610-20 Example	Review of ASC 610-20 example.
What Is a Business Combination? (FASB)	Description of what constitutes a business combination.
What Is a Business? (FASB)	Explanation of what constitutes a business since the FASB issued ASU 2017-01.
Withdrawal & FSA	What constitutes a student withdrawal and the determination of earned and unearned Title IV funds.
Auditing	
Course	Description
Attestation Standards	Introduction of attestation standards.
Audit Risk	Review of the components in the audit risk equation.
Auditing Estimates	Introduction on how to audit management estimates.
Risk Assessment Process	An overview of the three steps of the risk assessment process.

Taxes	
Course	Description
Accounting Methods: Accrual Method Deductions (Recurring Item Exception)	Introduction to handling deductions under the accrual method, with an overview of the recurring item exception.
Accounting Methods: Change of Accounting Method (Basic Principles)	Explanation of the basic principles surrounding a change in accounting method.
Achieving Economic Effect Using 704(b) Capital Account Maintenance Rules	Recap of utilizing 704(b) Capital Account Maintenance Rules to achieve the economic effect.
Effectively Documenting and Communicating Tax Research	Summary of effectively documenting and communicating tax research.
Estates and Trusts, Part 1: Overview and 1041 Filing Requirements	An explanation of the filing requirements for estates and trusts, the basic requirements of Form 1041, and, calculation of tax rates for estates and trusts.
Estates and Trusts, Part 2: Computing Trust Accounting Income	Understanding the computation of trust accounting income.
Estates and Trusts, Part 3: Deductions	Review of deductions for estates and trusts and the differences between individual and estate/trust deductions.
Estates and Trusts, Part 4: Charitable Contributions	An examination of the charitable contribution rules for estates and trusts and an example involving charitable contributions for an estate.
Estates and Trusts, Part 5: Computing DNI and Why It Is Used	Overview of the computation of DNI and its important usage.
Estates and Trusts, Part 6: Comprehensive Example	Illustration of a comprehensive estate and trust example.
Fundamentals of Equity-Based Compensation: Employee Stock Purchase Plans (ESPPs)	Review of the fundamentals of Equity-Based Compensation: Employee Stock Purchase Plans.
Fundamentals of Equity-Based Compensation: Incentive Stock Options (ISOs)	Recap of the fundamentals of Equity-Based Compensation: Incentive Stock Options (ISOs).
Fundamentals of Equity-Based Compensation: Non-qualified Stock Options (NQSOs)	Overview of the fundamentals of Equity-Based Compensation: Non-qualified Stock Options (NQSOs).
Hobby Losses	The taxability of hobby income and deductions and the criteria used to determine if an activity is conducted for-profit or as a hobby.
Individual Tax: Alternative Minimum Tax Calculations and Adjustments	The concept of the individual alternative minimum tax and the factors that impact its calculation.
Individual Tax: Excess Business Losses	Explanation of individual excess business losses and the rules surrounding them.

Taxes	
Course	Description
Individual Tax: Net Operating Losses Under the New Law	Overview of net operating losses under the new law.
Loss Limitations – Code Sections 465 and 469	Explanation of loss limitations per IRC sections 465 and 469.
Partnerships & Form 1065, Part 1	The mechanics of partnership formation, termination and taxation and the recognition and limitations of partnership income and losses by the partners.
Partnerships & Form 1065, Part 2	Form 1065 reporting requirements and an overview and explanation of each of the sections of Form 1065 and its main forms.
Partnerships and Schedule K-1, Part 1	The fundamentals of Schedule K-1s; Part I and II and the impact of partnership events and transactions on partners Schedule K-1.
Partnerships and Schedule K-1, Part 2	The reporting mechanics of Part III of Schedule K-1.
Partnerships: Computing Inside and Outside Basis	Explanation of how to determine and interpret partnerships inside and outside basis.
Property Transactions: Character of Gain/Loss Upon Disposal	Classification, as capital or ordinary, of the gain or loss recognized when a taxpayer disposes of property.
Property Transactions: Like-Kind Exchanges	Coverage of the tax treatment of property in like-kind exchanges.
Reading a Brokerage Statement: Bond Premiums & Discounts	Understanding how to read a brokerage statement: Bond Premiums and Discounts.
Reading a Brokerage Statement: Calculating Foreign Dividends	Learning how to read a brokerage statement: Calculating Foreign Dividends.
Reading a Brokerage Statement: Covered and Non-covered Securities Sales	Knowing how to read a brokerage statement: Covered and Non-covered Securities Sales.
Reading a Brokerage Statement: Foreign Tax Credit	Comprehending how to read a brokerage statement: Foreign Tax Credit.
Reading a Brokerage Statement: Wash Sales	Understanding how to read a brokerage statement: Wash Sales.
S Corporations: Calculating Accumulated Adjustments Account (AAA)	Overview of S Corporations: Calculating Accumulated Adjustments Account (AAA).
S Corporations: Shareholder Basis in Stock and Debt	Recap of S Corporations: Shareholder Basis in Stock and Debt.
Schedule C: Deductions	Summary of Schedule C: Deductions.
Schedule C: Depreciation	Review of Schedule C: Depreciation.

Taxes	
Course	Description
Schedule C: Employee vs. Independent Contractor	The distinction between an employee and an independent contractor and why this is important and definitions of statutory employee and statutory nonemployee.
Schedule C: Filing Basics and Income Inclusions	What type of entity reports on Schedule C, the filing requirements of Schedule C and the income to be reported on Schedule C.
Section 199A: Calculating the Deduction	Review of basic calculations, including when the section 199A deduction is limited and definitions relating to the deduction.
Section 199A: Calculation Considerations – Aggregation and Net Losses	Overview of Section 199A: Calculation Considerations — Aggregation and Net Losses.
Section 199A: Overview of the Deduction	Recap of Section 199A: Overview of the Deduction.
Section 199A: Specified Service Trade or Business (SSTB)	Summary of Section 199A: Specified Service Trade or Business (SSTB).
State and Local Taxes: Factor Presence in Nexus	Review of State and Local Taxes: Factor Presence in Nexus.
State and Local Taxes: Identify the Components of Sales Factor	Coverage of State and Local Taxes: Identify the Components of Sales Factor.
Tax Implications of Corporate Distributions	Determining the tax implications of corporate distributions to the shareholders receiving the distributions and the corporation making the distribution.
Tax Research: Administrative Guidance in Checkpoint	A close look at Tax Research: Administrative Guidance in Checkpoint.
Tax Research: Distinguishing Secondary Authority From Primary Authority	Overview of Tax Research: Distinguishing Secondary Authority From Primary Authority.
Tax Research: Professional Responsibilities for Preparing Written Advice	Summation of Tax Research: Professional Responsibilities for Preparing Written Advice.
Tax Research: Regulations in Checkpoint	Recap of Tax Research: Regulations in Checkpoint.
Tax Research: Using the Citator	Outline of Tax Research: Using the Citator.
Tax Research: Utilize Secondary Authority in Tax Research	Overview of Tax Research: Utilize Secondary Authority in Tax Research.
Taxable and Tax-Free Corporate Liquidations	Coverage of Taxable and Tax-Free Corporate Liquidations.
Utilizing Secondary Authority in Tax Research	Review of Utilizing Secondary Authority in Tax Research.

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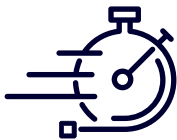


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Courses focused on providing guidance on how digital transformation and data visualization can enhance an accounting professional’s management abilities, analytical skills, and business performance.

**Consulting Services:
Financial Growth Library**

Courses focused on providing accounting professionals with information on the key levers for profitable business growth, looking at both revenue and cost/expense drivers.

Consulting Services: Emerging Technology Library

Course	Credits
Power BI: Introduction to Audit Visual Analytics	2.0
Power BI: Dashboard	2.0
Power BI: Digital Transformations	2.0
What is ERP Software and Digital Transformation Systems	2.0
Digital Assets: Tracking Tangible Assets with Blockchain Non-Fungible Tokens	1.0
Managing Consulting Engagement: IT Auditing	1.5
Reduce Fear and Uncertainty: Managing Technology Engagements with Technophobic Clients	1.0
Opportunities in Emerging Tech: Building Trust and Mitigating Risk	2.0
TOTAL CREDITS	13.5

Consulting Services: Financial Growth

Course	Credits*
Revenue Driver: New Products and Services	2.0
Revenue Driver: Existing Product Innovation and Brand Extension	1.5
Revenue Driver: Pricing	1.0
Revenue Driver: Marketing	1.5
Revenue Driver: Business Model	1.0
Revenue Driver: Sales	2.0
Revenue Driver: Customer Service / Account Management	1.5
Revenue Driver: Meeting Unmet Customer Needs	1.5
Expense Reduction Drivers: Human Resource Costs	1.0
Expense Reduction Drivers: Property Costs	1.0
Expense Reduction Drivers: Inventory Costs	1.0
Expense Reduction Drivers: Product Development Costs	1.0
Expense Reduction Drivers: Equity v. Debt Financing Costs	1.0
TOTAL CREDITS	17.0

**Estimated credits*

Industry-specific CPE libraries



Fuel your staff’s industry expertise.

Becker CPE is expanding to cover courses on key growth industries like real estate, health care and more. If your organization specializes in or has clients in these rapidly changing, complex areas, these courses are the perfect solution to get up to speed with essential industry-specific knowledge.



Fast and efficient



Designed for all



Everything in one place

Industries

- + Real Estate
- + Health Care
- + Banking
- + Pharmaceutical

Real Estate: 10 courses, 18.5 total credits	Credits
Real Estate: Mapping the Industry	1.0
Real Estate Developers: Mastering Tax Accounting for Long-Term Construction Contracts	2.0
Real Estate Developers: Mastering Revenue Recognition	1.0
Real Estate Developers: Analyzing Financial Statements	1.0
Real Estate Investors: Understanding and Arranging Section 1031 Exchanges	3.5
Real Estate Investors: Understanding Loss Limitations	2.5
Real Estate Investors: Understanding Rental Real Estate Tax Reporting	2.0
Real Estate Investors: Understanding Opportunity Zones	2.0
Real Estate Developers: Analyzing Sales and Use Tax, Part 1	2.0
Real Estate Developers: Analyzing Sales and Use Tax, Part 2	1.5

Health Care: 11 courses, 15 total credits	Credits
Health Care: Mapping the Industry	2.0
Health Care: Understanding Tax-Exempt Entities	1.5
Health Care: Mastering Revenue Recognition	1.5
Health Care Systems: Analyzing Financial Statements	1.0
Health Care: Accounting for Contingencies, Allowances and Settlements	1.0
Health Care: Understanding Form 990 for Hospitals	2.5
COVID-19 Concerns for Health Care Organizations	1.0
Value-Based Care and Alternative Payment Methods	1.0
Cost Allocation in Health Care Organizations	1.0
Health Care: Understanding Taxes Paid by Hospitals	1.5
Health Care: Understanding Not-for-Profit Hospitals’ Tax Issues	1.0

Banking: 10 courses, 13 total credits	Credits
Banking: Mapping the Industry	1.0
Banking: Mastering Revenue Recognition	1.0
Banking: Analyzing Financial Statements	1.5
Banking: Understanding the Regulatory Landscape	1.0
Banking: Key Tax Concepts and Challenges	2.0
Banking: Navigating Digital Assets	1.0
Banking: ESG Reporting	1.0
Banking: Regulatory Taxes	1.5
Banking: State Taxation of Banks	1.5
Banking: Overview of Transfer Pricing	1.5

Pharmaceutical: 8 courses, 9.5 total credits	Credits
Pharmaceutical: Mapping the Industry	1.5
Pharmaceutical: Mastering Revenue Recognition	1.0
Pharmaceutical: Analyzing Financial Statements	1.5
Pharmaceutical: Project Capitalization and Asset Impairment	1.0
Pharmaceutical: Accounting for Intellectual Property	1.0
Pharmaceutical: Business Combinations, Asset Acquisitions and Divestitures	1.0
Pharmaceutical: ESG Reporting	1.0
Pharmaceutical: Understanding the R&D and Orphan Drug Tax Credits	1.5



Special interest courses

Becker offers courses in specific areas of interest, such as SEC, fraud and industry niches.

Emerging technologies

- Alteryx: Data Manipulation and Descriptive Analytics
- Alteryx for Excel Users: Basic Programming Concepts
- Alteryx for Excel Users: More Data Manipulation
- AICPA Cybersecurity Standards, Parts 1 and 2
- Artificial Intelligence and Machine Learning – What’s the Buzz?
- Bitcoin: Key Concepts to Understand About the Original Blockchain
- Blockchain Assurance and COSO and COBIT Standards
- Building Your Business in the Cloud
- Cyber Never Sleeps: How to Prevent and Protect Your Organization
- Cybersecurity: I’ve Been Hacked! Now What? A Framework for Preventing Cyberattacks
- Cybersecurity Preparedness for Industry CPAs
- Cybersecurity Threats and Bad Actors
- Cybersecurity: Understanding Social Engineering and Its Impact on Data Security
- Foundations in Data and Analytics for the Accounting Professional
- Performing and Interpreting Data Analytics
- Power BI: Creating Reports
- Power BI: UnderstandingMachine Learning Concepts
- Python for Excel Users: A Gentle Introduction
- Technology ABC – Artificial Intelligence, Blockchain and Cybercrime
- The Oracle Problem: When Blockchain Smart Contracts Rely on External Data
- Understanding Blockchain Technology

Fraud

- Accountants’ Responsibilities Regarding Fraud, Parts 1 and 2
- Asset Misappropriation Schemes

Fraud

- Corruption, Parts 1 and 2
- Federal Government Contracting – Contract Fraud
- Financial Statement Fraud
- Forensic Accounting
- Fraud and Abuse in Nonprofit and Government Environments
- Fraud in the Construction Industry – Parts 1, 2, 3 and 4
- Fraud Investigation, Parts 1, 2 and 3
- Identify Theft: How to Detect, Prevent and Recover in the Digital Age
- Identity Theft Prevention
- Introduction to IT Security
- Professional Skepticism for Public Accountants
- Tax Fraud Due to Identity Theft

Industry niches

- Construction Industry – Advanced Topics
- Construction Industry – Overall Landscape
- Developing Business in the Professional Service Industry
- Employee Benefits – Parts 1, 2 and 3
- Gross-to-Net Revenue Adjustments for the Pharmaceutical Industry
- Healthcare Industry, Part 1 – Overview and Update
- Healthcare Industry, Part 2 – Understanding Healthcare Financial Statements
- Revenue Recognition: ASC 606 Analysis for the Construction/Real Estate Industry
- Revenue Recognition: ASC 606 Analysis for the Technology Industry
- Revenue Recognition for Healthcare Entities
- The New Employee Benefit Plan (EBP) Auditor’s Report

Leadership/professional development

- Adaptive and Transformative Leadership
- Becoming a Highly Effective Performer! Making the Best of YOUR Time!
- Becoming a Manager
- Being a Trusted Advisor
- Bystander Training
- Coaching Employees for Better Results
- Creating a Culture of Integrity
- Creating Effective Presentations
- Developing Client Rapport: Making Everyone a Match!
- Developing Powerful Business Acumen
- Diagnosing Your Organization
- Effective Business Communication
- Executive Leadership Tools and Tactics, Parts 1 and 2
- Executive Presence
- Fostering a Culture of Ownership
- Fostering a Culture of Premier Client Experience
- Help Your New Hires Hit the Ground Running
- Leadership Skills
- Leading Through Emotional Intelligence
- Management Keys to Success: Culture and Leadership
- Managing a Virtual Team
- Managing With Courage
- Managing Your Career Using the 70-20-10 Rule
- Meetings That Work
- Negotiation Skills
- New Leader Assimilation

Leadership/professional development

- Public Speaking and Presentation Skills
- Role of the Leader in Talent Development
- Take Control: Use Conflict to Your Advantage
- Talent Management and Succession Planning
- 10 Habits of Highly Successful Careers
- The Millennial Leaders
- Time Management for Professionals
- Training and Developing Employees Using a Competency Framework
- Transitioning From Buddy to Boss
- Women Lead with Confidence

SEC

- Disclosure and Sustainability Reporting: An SEC Overview
- Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis
- Meeting SEC Disclosure Requirements: Management’s Discussion & Analysis of Financial Condition and Results of Operations, Parts 1, 2 and 3
- PCAOB Audit Standards – Parts 1, 2, 3 and 4
- PCAOB Inspections Reports for the Six Largest U.S. Firms
- Quality Control Standards – Parts 1, 2, 3, 4 and 5
- SEC Annual Update
- SEC Comfort Letters
- SEC Initial Public Offering Requirements
- SEC Quarterly Updates
- SEC Reporting Requirements – Parts 1, 2 and 3
- Sustainability Accounting and Integrated Reporting
- The Impact of Sarbanes-Oxley on Internal Controls
- Updated COSO Internal Framework



Government solutions

Becker also supports professional development for civil servants. As a Department of Defense (DoD) and NASBA-approved provider, we provide courses for government accountants, auditors and financial managers.

Becker government partnerships

- Association of Government Accountants (AGA)
- American Society of Military Comptrollers (ASMC)
- GSA Schedule Contract (GSA)
- National Treasury Employees Union (NTEU)
- Office of Under Secretary of Defense (Comptroller) (OUSD(C))

Benefits include:

- More than 1,000 credit hours of CPE courses
- CPE courses aligned with OSD OCFO competencies for DFMCP*
- Meeting CPE requirements for Yellow Book (GAGAS), DFMCP, CGFM, CDFM, CPA, CIA, CFE and CMA certifications and more
- Becker supports more than 100 government agencies with their training needs

Visit **becker.com/government** for more information.

Current and relevant topics include:

Yellow Book financial and performance marketing
Performance audits under the Yellow Book
Green Book internal controls
Government ethics and independence
Government/fund accounting
Federal accounting manual
Management accountability and control
OMB circular
Enterprise risk management
Improper payments
Fraud and forensics
Leadership skills
Emotional intelligence
Negotiation skills
Networking skills
Public speaking and presentation skills
Effective business writing
Not-for-profit accounting

 **Much, much more**

Yellow Book

Becker offers many courses that could qualify for Yellow Book CPE credit.

2023 Yellow Book and Single Audit Update	Introduction to Federal Accounting & Reporting
Annual GASB Update	Introduction to Federal Grants
Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions)	Introduction to Government/Fund Accounting
Common Audit Deficiencies: Governmental Audit	Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets
Enterprise Risk Management – Integrating With Strategy & Performance, Part 1	New Accounting Guidance on Not-for-Profit Revenue Recognition
Enterprise Risk Management – Integrating With Strategy & Performance, Part 2	Not-for-Profit Entities: Financial Statement Presentation (ASU 2016-14)
Enterprise Risk Management in the Federal Government: OMB Circular A-123	Proposed Changes to the GASB Financial Reporting Model
Evaluating the Effectiveness of Not-for-Profit Entities	Required Auditor Communications
Federal Appropriation Principles – An Overview	Revenue & Expenses: Proposed Changes for Governmental Entities
Federal Government Contracting – An Introduction	Revenue Recognition and Not-for-Profits
Federal Government Contracting – Contract Fraud	Risk Management in the Public Sector
Federal Government Contracting – Unallowable Costs	Single Audit Quality – Focus on Designing & Performing Tests of Control & Compliance
GAO Green Book – Government Internal Control Standards	Single Audit Quality – Focus on Risk Assessment, Evaluating Results & Reporting
GASB 84: Fiduciary Activities	Yellow Book Financial Audits & Attest Engagements (Updated for Government Auditing Standards 2018 Revision)
GASB 96: Subscription-Based Information Technology Arrangements (SBITAs)	Yellow Book Independence & Quality Control
GASB Disclosure of Framework Issued	Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)
GASB Other Postemployment Benefits (OPEB)	
GASB Statement 87: Leases	
HUD: An Auditing Introduction	
HUD Audits for Financial Service Institutions	
Improper Payments: Legislation & Mitigation	
Intermediate Government Accounting	
Internal Control Considerations – Focus on Nonprofits & Governmental Entities	

**“These courses have been aligned by the DoD, Office of the Under Secretary of Defense (Comptroller), to the DoD approved Financial Management and Leadership competencies for the specific area of study. The DoD course alignments serve neither as an advertisement, endorsement or recommendation of any privately developed and maintained courses for continuing education.”*

– Office of the Under Secretary of Defense (Comptroller)

Webcast calendar



The webcast calendar that fits your staff's schedule

We believe CPE should revolve around your schedule. So you can learn on your time, on your terms.

More webcasts

Every weekday at 9 a.m., noon and 2 p.m. CT, plus most weeknights and select weekends.*

More credit-hour offerings

Becker offers 1.0 to 8.0 hour credit courses. Choose how much time you can commit.

More compelling content

Our content features live dynamic instructors and easy-to-follow presentation slides. Plus, no tests are required in order to receive credit!

Visit becker.com/cpe/catalog to view all of the courses available.

*CPE webcasts may not be available on major holidays. Scheduled dates and times are subject to change at the discretion of Becker.

July 2023					
Date	Course	Field of study		Time	Credits
Wed 5	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	PREM	9 a.m. CT	8
	New Jersey Law and Ethics 2021-2023	Regulatory Ethics		Noon CT	4
	2022 GAAS Update	Auditing		2 p.m. CT	2
	Consulting Skills: How to Conduct a Consulting Engagement	Business Management and Organization	PREM	7 p.m. CT	2
Thur 6	2023 Auditing and Accounting Update	Accounting	PREM	9 a.m. CT	8
	Annual Professional Ethics Update 2023	Regulatory Ethics	PREM	Noon CT	2
	ASU's Issued in 2022	Accounting	PREM	2 p.m. CT	1
	Excel: Correlation, the Trend Curve and Regression	Computer software		7 p.m. CT	2
Fri 7	2023 Entity Specific Tax Update	Taxes	PREM	9 a.m. CT	4
	COSO: Internal Control Over Sustainability Reporting	Auditing	PREM	9 a.m. CT	2
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	PREM	Noon CT	1.5
	Women Lead with Confidence	Personal Development		2 p.m. CT	2.2
Tues 11	2023 Audit Update	Auditing	PREM	9 a.m. CT	4
	Stress Management at Work	Personal Development	PREM	Noon CT	1.2
	2023 Yellow Book Update	Accounting (Governmental)	PREM	2 p.m. CT	2
	Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	Auditing (Governmental)		7 p.m. CT	2
Wed 12	FASAB: Introduction to Federal Accounting and Reporting	Auditing (Governmental)		9 a.m. CT	3.6
	Excel: Demystifying Pharmaceutical Data	Information Technology		Noon CT	1.8
	Excel: Preparing Financial Statements	Computer software		2 p.m. CT	2
	COSO: Internal Control Over Sustainability Reporting	Auditing	PREM	2 p.m. CT	2
	Bystander Training	Management Services		7 p.m. CT	1
Thur 13	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	PREM	9 a.m. CT	4
	Financial Reporting Challenges Q3 2023	Accounting	PREM	Noon CT	2
	Excel: Mastering INDIRECT and OFFSET Functions	Computer software		2 p.m. CT	2
	Trends in Change Management - 2023	Business Management and Organization		7 p.m. CT	2
Fri 14	Federal Tax Update July 2023	Taxes	PREM	9 a.m. CT	2
	Tax Update for Individuals Q3 2023	Taxes	PREM	Noon CT	2
	Python for Excel Users: A Gentle Introduction	Computer software)	PREM	2 p.m. CT	2
Mon 17	2023 SEC Update	Accounting	PREM	9 a.m. CT	4
	Pass-through Entity Tax Update Q3 2023	Taxes	PREM	Noon CT	2
	COSO: Internal Control Over Sustainability Reporting	Auditing	PREM	Noon CT	2
	SEC Quarterly Update Q3 2023	Accounting	PREM	2 p.m. CT	2
	Individual Taxes: Income and Deductions (2022 Returns)	Taxes		7 p.m. CT	3
Tues 18	Ethics, Integrity, and the AICPA Code of Professional Conduct (Expanded Version)	Regulatory Ethics		9 a.m. CT	4
	Stress Management at Work	Personal Development		Noon CT	1.4
	2022 Social Security and Medicare Tax Update	Taxes	PREM	2 p.m. CT	2
	Technology ABCs: Artificial Intelligence (AI), Blockchain, and Cybersecurity	Information Technology		7 p.m. CT	2

July 2023				
Date	Course	Field of study	Time	Credits
Wed 19	Planning for Foreign Operations	Taxes	9 a.m. CT	3
	Auditing Revenue Recognition	Auditing	Noon CT	2.4
	Annual Professional Ethics Update 2023	Regulatory Ethics	PREM 2 p.m. CT	2
	Ethics - Understanding and applying the AICPA Code of Professional Conduct	Regulatory Ethics	7 p.m. CT	2
Thu 20	2023 Entity Specific Tax Update	Taxes	PREM 9 a.m. CT	4
	2023 Fraud Update	Auditing	PREM Noon CT	3
	Uniform Guidance Update	Auditing (Governmental)	PREM 2 p.m. CT	2
	Accounting and Auditing for Going Concern	Accounting	7 p.m. CT	2
Fri 21	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	PREM 9 a.m. CT	8
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	PREM Noon CT	1.5
	2023 Yellow Book Update	Accounting (Governmental)	PREM 2 p.m. CT	2
Mon 24	2023 Auditing and Accounting Update	Accounting	PREM 9 a.m. CT	8
	Behavioral Interviewing	Personal Development	Noon CT	1.5
	Accounting Update Q3 2023	Accounting	PREM 2 p.m. CT	1
	Accounting for Equity Instruments	Accounting	7 p.m. CT	2
Tue 25	2023 Audit Update	Auditing	PREM 9 a.m. CT	4
	Accounting and Auditing Update Q3 2023	Accounting	PREM Noon CT	2
	Annual GASB Update - 2023	Accounting (Governmental)	PREM 2 p.m. CT	2
	COSO: Internal Control Over Sustainability Reporting	Auditing	PREM 2 p.m. CT	2
	Auditing Revenue Recognition	Auditing	7 p.m. CT	2.4
Wed 26	2023 Accounting Update	Accounting	PREM 9 a.m. CT	4
	Federal Tax Update Q3 2023	Taxes	PREM 10 a.m. CT	4
	Financial Reporting Challenges Q3 2023	Accounting	PREM Noon CT	2
	What Artificial Intelligence Brings to Excel that Makes Your Life Easier	Computer software	2 p.m. CT	1
Thu 27	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	PREM 9 a.m. CT	4
	SEC Quarterly Update Q3 2023	Accounting	PREM Noon CT	2
	Pass-through Entity Tax Update Q3 2023	Taxes	PREM 2 p.m. CT	2
	Risk Management in the Public Sector	Auditing (Governmental)	7 p.m. CT	2.5
Fri 28	2023 SEC Update	Accounting	PREM 9 a.m. CT	4
	Tax Update for Individuals Q3 2023	Taxes	PREM Noon CT	2
	Leading Federal Tax Business Update Q3 2023	Taxes	PREM 2 p.m. CT	2
Wed 31	2023 Fraud Update	Auditing	PREM 9 a.m. CT	3
	Understanding and Applying SAS 142: Audit Evidence	Auditing	PREM Noon CT	1
	2022 Social Security and Medicare Tax Update	Taxes	PREM 2 p.m. CT	2
	Excel: Using Data to Drive Diversity, Equity, and Inclusion	Behavioral Ethics	PREM 7 p.m. CT	2

August 2023				
Date	Course	Field of study	Time	Credits
Tues 1	Ethics, Integrity, and the AICPA Code of Professional Conduct (Expanded Version)	Regulatory Ethics	9 a.m. CT	4
	10 Habits of Highly Successful Careers	Personal Development	Noon CT	2
	Not-For-Profit Accounting and Auditing Update 2023	Accounting	PREM 2 p.m. CT	2
	Trends in Change Management - 2023	Business Management and Organization	7 p.m. CT	2
Wed 2	2023 Auditing and Accounting Update	Accounting	PREM 9 a.m. CT	8
	New Jersey Law and Ethics 2021-2023	Regulatory Ethics	PREM Noon CT	4
	Intro to International: Foreign Tax Credit	Taxes	PREM 2 p.m. CT	1
	Excel Metrics: The Good and the Bad	Statistics	PREM 7 p.m. CT	2
Thu 3	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	PREM 9 a.m. CT	8
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	PREM Noon CT	1.5
	Uniform Guidance Update	Auditing (Governmental)	PREM 2 p.m. CT	2
	Consulting Skills: How to Conduct a Consulting Engagement	Business Management and Organization	7 p.m. CT	2
Fri 4	2023 Accounting Update	Accounting	PREM 9 a.m. CT	4
	Python for Excel Users: A Gentle Introduction	Computer software	PREM Noon CT	2
	Federal Tax Update August 2023	Taxes	PREM 2 p.m. CT	2
Mon 7	2023 Entity Specific Tax Update	Taxes	PREM 9 a.m. CT	4
	Pass-through Entity Tax Update Q3 2023	Taxes	PREM Noon CT	2
	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	PREM 2 p.m. CT	4
	Trusts: Family Succession Basics	Taxes		2
Tues 8	2023 Yellow Book Update	Accounting (Governmental)	PREM 9 a.m. CT	2
	Leading Federal Tax Business Update Q3 2023	Taxes	PREM 2 p.m. CT	2
	Professional Judgment in Audit	Auditing	7 p.m. CT	2
Wed 9	2023 Audit Update	Auditing	PREM 9 a.m. CT	4
	ASU's Issued in 2022	Accounting	PREM Noon CT	1
	Accounting and Auditing Update Q3 2023	Accounting	PREM 2 p.m. CT	2
	Preparing for a Tax Audit	Taxes	7 p.m. CT	1
Thu 10	Annual GASB Update 2023	Accounting (Governmental)	PREM 9 a.m. CT	2
	SEC Quarterly Update Q3 2023	Accounting	PREM Noon CT	2
	2023 SEC Update	Accounting	PREM 2 p.m. CT	4
	Individual Taxes: Income and Deductions (2022 Returns)	Taxes	7 p.m. CT	3
Fri 11	Annual Professional Ethics Update 2023	Regulatory Ethics	PREM 9 a.m. CT	2
	Ethics, Integrity, and the AICPA Code of Professional			
	Conduct (Expanded Version)	Regulatory Ethics	Noon CT	4
	2023 Fraud Update	Auditing	PREM 2 p.m. CT	3

August 2023					
Date	Course	Field of study		Time	Credits
Mon 14	Federal Tax Update Q3 2023	Taxes	PREM	9 a.m. CT	4
	State Tax Highlights Q3 2023	Taxes	PREM	Noon CT	2
	2022 Social Security and Medicare Tax Update	Taxes	PREM	2 p.m. CT	2
	Women Lead with Confidence	Personal Development			2.2
Tues 15	Financial Reporting Challenges Q3 2023	Accounting	PREM	9 a.m. CT	2
	Planning for Foreign Operations	Taxes		2 p.m. CT	3
	Accounting and Auditing for Going Concern	Accounting		7 p.m. CT	2
Wed 16	Tax Update for Individuals Q3 2023	Taxes	PREM	9 a.m. CT	2
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	PREM	Noon CT	1.5
	Auditing Revenue Recognition	Auditing		2 p.m. CT	2.4
	Excel: Supply Chain Analytics	Computer software		7 p.m. CT	2
Thu 17	Not-For-Profit Accounting and Auditing Update 2023	Accounting	PREM	9 a.m. CT	2
	Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets	Accounting (Governmental)	PREM	Noon CT	1
	Bridging the Gap Between Understanding and Applying Data Analytics	Information Technology	PREM	2 p.m. CT	2.2
	Fraud in Not-For-Profits	Auditing		7 p.m. CT	1.5
Fri 18	2023 Auditing and Accounting Update	Accounting	PREM	9 a.m. CT	8
	Accounting Update Q3 2023	Accounting	PREM	Noon CT	1
	Managing Consulting Engagements: The Family Office	Specialized Knowledge	PREM	2 p.m. CT	2.2
Mon 21	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	PREM	9 a.m. CT	8
	Uniform Guidance Update	Auditing (Governmental)	PREM	Noon CT	2
	Leading Federal Tax Business Update Q3 2023	Taxes	PREM	2 p.m. CT	2
	Excel: Text Functions	Computer software		7 p.m. CT	2
Tue 22	2023 Accounting Update	Accounting	PREM	9 a.m. CT	4
	2023 Yellow Book Update	Accounting (Governmental)	PREM	Noon CT	2
	Pass-through Entity Tax Update Q3 2023	Taxes	PREM	2 p.m. CT	2
	Ethics - Understanding and applying the AICPA Code of Professional Conduct	Regulatory Ethics		7 p.m. CT	2
Wed 23	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	PREM	9 a.m. CT	4
	Annual GASB Update 2023	Accounting (Governmental)	PREM	Noon CT	2
	2023 Entity Specific Tax Update	Taxes	PREM	2 p.m. CT	4
	Behavioral Interviewing	Personal Development		7 p.m. CT	1.5
Thu 24	2023 Audit Update	Auditing	PREM	9 a.m. CT	4
	Excel: What's New in Office 365	Computer software		Noon CT	2
	Financial Reporting Challenges Q3 2023	Accounting	PREM	2 p.m. CT	2
	Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	Auditing (Governmental)		7 p.m. CT	2

August 2023					
Date	Course	Field of study		Time	Credits
Fri 25	Federal Tax Update Q3 2023	Taxes	PREM	9 a.m. CT	4
	Trends in Change Management - 2023	Business Management and Organization	PREM	Noon CT	2
	State Tax Highlights Q3 2023	Taxes	PREM	2 p.m. CT	2
Mon 28	2023 Fraud Update	Auditing	PREM	9 a.m. CT	3
	Accounting and Auditing Update Q3 2023	Accounting	PREM	Noon CT	2
	ASU's Issued in 2022	Accounting	PREM	2 p.m. CT	1
	Intro to International: Global Intangible Low-taxed Income (GILTI)	Taxes		7 p.m. CT	1
Tue 29	2023 SEC Update	Accounting	PREM	9 a.m. CT	4
	Accounting for Equity Instruments	Accounting		Noon CT	2
	Annual Professional Ethics Update 2023	Regulatory Ethics	PREM	2 p.m. CT	2
	Techniques for Project Scope and Time Management	Management Services		7 p.m. CT	2
Wed 30	FASAB: Introduction to Federal Accounting and Reporting	Auditing (Governmental)		9 a.m. CT	3.6
	Bystander Training	Management Services		Noon CT	1
	SEC Quarterly Update Q3 2023	Accounting	PREM	2 p.m. CT	2
	Understanding and Applying SAS 142: Audit Evidence	Auditing		7 p.m. CT	1
Thu 31	Risk Management in the Public Sector	Auditing (Governmental)		9 a.m. CT	2.5
	Excel: Real Estate Analytics	Finance		Noon CT	2
	Tax Update for Individuals Q3 2023	Taxes	PREM	2 p.m. CT	2
	10 Habits of Highly Successful Careers	Personal Development		7 p.m. CT	2
September 2023					
Date	Course	Field of study		Time	Credits
Fri 1	Professional Judgment in Audit	Auditing		9 a.m. CT	2
	Accounting Update Q3 2023	Accounting	PREM	Noon CT	1
	Python for Excel Users: A Gentle Introduction	Computer software	PREM	2 p.m. CT	2
Tue 5	Federal Tax Update Q3 2023	Taxes	PREM	9 a.m. CT	4
	Pass-through Entity Tax Update Q3 2023	Taxes	PREM	Noon CT	2
	Federal Tax Update September 2023	Taxes	PREM	2 p.m. CT	2
	Trusts: Family Succession Basics	Taxes		7 p.m. CT	2
Wed 6	Financial Reporting Challenges Q3 2023	Accounting	PREM	9 a.m. CT	2
	2023 SEC Update	Accounting	PREM	9 a.m. CT	4
	New Jersey Law and Ethics 2021-2023	Regulatory Ethics		Noon CT	4
	2023 Accounting Update	Accounting		2 p.m. CT	4
	Individual Taxes: Income and Deductions (2022 Returns)	Taxes		7 p.m. CT	3
Thu 7	2023 Audit Update	Auditing	PREM	9 a.m. CT	4
	Accounting and Auditing Update Q3 2023	Accounting	PREM	Noon CT	2
	2023 Yellow Book Update	Accounting (Governmental)	PREM	2 p.m. CT	2
	Excel: Introduction to Power Pivot and Power Query	Computer software		7 p.m. CT	2

September 2023				
Date	Course	Field of study	Time	Credits
Fri 8	Sources of Income in Retirement	Taxes	9 a.m. CT	2
	Introduction to SpreadJS: The Excel Alternate for the CPA Exam	Computer software	Noon CT	1
Sat 9	2023 Auditing and Accounting Update	Accounting	<div>PREM</div> 9 a.m. CT	8
Mon 11	Leading Federal Tax Business Update Q3 2023	Taxes	<div>PREM</div> 9 a.m. CT	2
	State Tax Highlights Q3 2023	Taxes	<div>PREM</div> Noon CT	2
	Annual GASB Update 2023	Accounting (Governmental)	<div>PREM</div> 2 p.m. CT	2
	Consulting Skills: How to Conduct a Consulting Engagement	Business Management and Organization	7 p.m. CT	2
Tue 12	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	<div>PREM</div> 9 a.m. CT	8
	Project management: Build a Strong Team with Communication	Management Services	Noon CT	1.5
	Best Practices for Hybrid Work	Business Management and Organization	2 p.m. CT	2
	Bystander Training	Management Services	7 p.m. CT	1
Wed 13	SEC Quarterly Update Q3 2023	Accounting	<div>PREM</div> 9 a.m. CT	2
	Accounting Update Q3 2023	Accounting	<div>PREM</div> Noon CT	1
	Ethics, Integrity, and the AICPA Code of Professional Conduct (Expanded Version)	Regulatory Ethics	2 p.m. CT	4
	Accounting and Auditing for Going Concern	Accounting	7 p.m. CT	2
Thu 14	2023 Entity Specific Tax Update	Taxes	<div>PREM</div> 9 a.m. CT	4
	Annual Professional Ethics Update 2023	Regulatory Ethics	<div>PREM</div> Noon CT	2
	Tax Update for Individuals Q3 2023	Taxes	<div>PREM</div> 2 p.m. CT	2
	Risk Management in the Public Sector	Auditing (Governmental)	7 p.m. CT	2.5
Fri 15	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	<div>PREM</div> 9 a.m. CT	4
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	<div>PREM</div> Noon CT	1.5
	Bridging the Gap Between Understanding and Applying Data Analytics	Information Technology	<div>PREM</div> 2 p.m. CT	2.2
Sat 16	2023 Accounting Update	Accounting	<div>PREM</div> 9 a.m. CT	4
Mon 18	Excel: Creating Dashboards	Finance	9 a.m. CT	2
	ASU's Issued in 2022	Accounting	<div>PREM</div> Noon CT	1
	State Tax Highlights Q3 2023	Taxes	<div>PREM</div> 2 p.m. CT	2
	Techniques for Project Scope and Time Management	Management Services	7 p.m. CT	2
Tue 19	Pass-through Entity Tax Update Q3 2023	Taxes	<div>PREM</div> 9 a.m. CT	2
	Project management: Build a Strong Team with Communication	Management Services	Noon CT	1.5
	Leading Federal Tax Business Update Q3 2023	Taxes	<div>PREM</div> 2 p.m. CT	2

September 2023				
Date	Course	Field of study	Time	Credits
Wed 20	2023 Auditing and Accounting Update	Accounting	<div>PREM</div> 9 a.m. CT	8
	Financial Reporting Challenges Q3 2023	Accounting	<div>PREM</div> Noon CT	2
	Federal Tax Update Q3 2023	Taxes	<div>PREM</div> 2 p.m. CT	4
	Accounting for Equity Instruments	Accounting	7 p.m. CT	2
Thu 21	Accounting and Auditing Update Q3 2023	Accounting	<div>PREM</div> 9 a.m. CT	2
	Managing Consulting Engagements: The Family Office	Specialized Knowledge	<div>PREM</div> Noon CT	2.2
	SEC Quarterly Update Q3 2023	Accounting	<div>PREM</div> 2 p.m. CT	2
	Women Lead with Confidence	Personal Development	7 p.m. CT	2.2
Fri 22	2023 SEC Update	Accounting	<div>PREM</div> 9 a.m. CT	4
	Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets	Accounting (Governmental)	<div>PREM</div> Noon CT	1
	Intro to International: Foreign Tax Credit	Taxes	<div>PREM</div> 2 p.m. CT	1
Sat 23	2023 Annual Federal Tax Update (for the 2022 Filing Season)	Taxes	<div>PREM</div> 9 a.m. CT	8
Mon 25	2023 Yellow Book Update	Accounting (Governmental)	<div>PREM</div> 9 a.m. CT	2
	Annual Professional Ethics Update 2023	Regulatory Ethics	<div>PREM</div> Noon CT	2
	Annual GASB Update 2023	Accounting (Governmental)	<div>PREM</div> 2 p.m. CT	2
	Behavioral Interviewing	Personal Development	7 p.m. CT	1.5
Tues 26	The Future of the Accounting and Tax Profession	Personnel/Human Resources	9 a.m. CT	1
	Tax Update for Individuals Q3 2023	Taxes	<div>PREM</div> Noon CT	2
	2023 Audit Update	Auditing	<div>PREM</div> 2 p.m. CT	4
	Trends in Change Management - 2023	Business Management and Organization	7 p.m. CT	2
Wed 27	Planning for Foreign Operations	Taxes	9 a.m. CT	3
	Uniform Guidance Update	Auditing (Governmental)	<div>PREM</div> Noon CT	2
	Auditing Revenue Recognition	Auditing	2 p.m. CT	2.4
	Excel: Investing Behavioral Finance	Finance	7 p.m. CT	2
Thu 28	2023 Entity Specific Tax Update	Taxes	<div>PREM</div> 9 a.m. CT	4
	Not-For-Profit Accounting and Auditing Update 2023	Accounting	<div>PREM</div> Noon CT	2
	Intro to International: Global Intangible Low-taxed Income (GILTI)	Taxes	Noon CT	1
Fri 29	Excel: Top 13 Functions for Accountants	Computer software	9 a.m. CT	2
	Yellow Book and Single Audit Update - 2023	Auditing (Governmental)	<div>PREM</div> Noon CT	1.5
	FASAB: Introduction to Federal Accounting and Reporting	Auditing (Governmental)	2 p.m. CT	3.6
Sat 30	2023 Tax Update for Individuals (for the 2022 Filing Season)	Taxes	<div>PREM</div> 9 a.m. CT	4





Corporate courses spotlight

For corporate accounting and finance professionals, Becker’s extensive catalog of corporate CPE courses covers a wide range of corporate topics, from cash flow to budgeting to professional ethics, so that your staff can stay on top of the latest trends, expand their expertise, and make the best decisions for your business or organization.

Catalog highlights

- Extensive catalog covering important topics like corporate finance, financial statement analysis, budgeting, forecasting and more
- Expert instruction from professionals with decades of teaching and real-world experience
- On-demand and webcast course formats that fit individuals’ schedules and preferred ways to learn

Current and relevant topics include:

- 2023 Accounting Update
- 2023 Fraud Update
- Application of Financial Statement Analysis in Equity Valuation
- Application of Financial Statement Analysis in Forecasting
- Application of Process Costing to the Manufacturing Industry
- Capital Investment: Cash Flow Analysis in Capital Budgeting
- Capital Investment: Real Options in Capital Budgeting
- Capital Investment: Risk Analysis in Capital Budgeting
- Capital Structure With COVID-19 (Coronavirus) Implications: What Do You Need to Know?
- Controllershship and IT Management
- Corporate Distribution Decisions: Dividend vs. Share Repurchases
- Cost Control and Management for Service Industries
- Cost Management: Material Costs and Labor Costs
- Estimating the Optimal Capital Structure
- Financial Reporting Challenges Quarterly Updates
- Financial Statement Analysis: Cash Flow and Operations
- Financial Statement Analysis: Financing Activities
- Financial Statement Analysis: Investing Activities

- Financial Statement Analysis: Liquidity and Solvency
- Financial Statement Analysis: Profitability and Growth
- Lease Accounting: Mastering the Requirements
- Macroeconomic Analysis – Bringing the Big Picture Into Focus, Part 1
- Macroeconomic Analysis – Bringing the Big Picture Into Focus, Part 2
- Managing Manufacturing Overhead Costs
- Mergers and Acquisitions Due Diligence
- Microeconomic Analysis – Understanding the Effect on Supply and Demand, Part 1
- Microeconomic Analysis – Understanding the Effect on Supply and Demand, Part 2
- Multinational Corporate Finance: Direct Foreign Investment
- Multinational Corporate Finance: International Capital Budgeting
- Multinational Corporate Finance: Liability and Financing Management
- Short-Term Financing and Working Capital Management: Cash and Liquidity
- Special Purpose Acquisition Companies (SPACs)
- Special Topics in Capital Formation: Lease and Intermediate-Term Financing
- Special Topics in Corporate Capital Formation: Derivatives and Hybrid Financing

- Special Topics in Strategic Cost Management
- Standard Costing
- Strategic Cost Management: Techniques and Technologies
- Sustainability Accounting and Integrated Reporting
- Taxes and Corporate Strategies: Compensation and Retirement Planning
- Taxes and Corporate Strategies: Considerations for Business Operations
- Taxes and Corporate Strategies: Decisions for Acquisitions and Divestitures
- Taxes and Corporate Strategies: Multinational Investment Decisions
- The Coronavirus (COVID-19): Navigating the Crisis With Internal Auditors
- The Coronavirus (COVID-19): What Should a Controller Do?
- The Future of the Finance Function: Controllershship in a Digitized Economy
- Unintended Effects of Microaggressions in the Corporate Setting
- Why Incorporate Environmental, Social and Corporate Governance (ESG)
- Working Capital and Supply Chain Management COVID-19 (Coronavirus) Implications

+ Much, much more

Certificate programs



Whether you're looking to expand your staff's expertise or take a deep dive into a specific area of focus, Becker has you covered. The Becker certificate programs grant you access to the course content needed to help your team members reach peak proficiency, give their resumes a boost and earn some CPE credits. Check out these unique certificate programs — exclusively offered by Becker.

Visit becker.com/cpe/certificates to view all of the certificates available.

Microsoft® Excel Fundamentals + Data Analytics Certificate

Price: \$329 – Total credits: 28

VLOOKUP, pivot tables, INDEX and other critical Microsoft Excel functions are an essential part of an accountant's daily tasks. Improve your Excel skills with this comprehensive package that covers everything from the essential fundamentals all the way to in-depth applications for data analytics. This program is perfect for those who want a full end-to-end training in the foundations of Excel, data visualization and advanced analytics. Students who complete this package will receive a certificate and 28 hours of CPE credit.

Cultivating a Diverse and Inclusive Workplace Foundational Certificate

Price: \$239 – Total credits: 12

Creating an inclusive work environment in which all people can thrive doesn't happen by accident. It requires an investment in knowledge and a shared commitment within an organization. As a trusted partner of the accounting industry, Becker is dedicated to fostering this mindset in accounting and finance workplaces. This unique five-course, 12-credit program will introduce the benefits of bringing true diversity, equity, belonging and inclusion into your workplace; discuss common barriers to success; and provide practical steps for creating a culture of inclusivity.

Leading Change for a Diverse and Inclusive Workplace Certificate

Price: \$159 – Total credits: 8

Understanding the benefits of bringing true diversity, equity, belonging and inclusion (DEBI) into a workplace is just the first step. Driving real positive change in an organization requires a clear strategy and conscious effort at all levels. The Leading Change for a Diverse and Inclusive Workplace Certificate shows organizational leaders how to apply the core concepts of DEBI to actual work settings. This five-course, 8-credit CPE certificate program outlines practical steps for leaders to take and strategies to adopt to drive real change toward a truly diverse workforce and inclusive work environment.

Data and Analytics for Business Professionals Certificate

Price: \$199 – Total credits: 9.5

Data science is an evolving field and is currently transforming how and why we use data to generate revenue and make strategic business decisions. The Data and Analytics for Business Professionals Certificate is an eight-course program that dives deep into the importance of data and analytics as a strategic enabler for business growth, innovation and retention of employees. The courses will give business professionals in accounting, general business or corporate finance the skills to view data strategically so they can make informed decisions about strategy, products and services, business processes, and more. Users will learn how to view data as an asset to build corporate data literacy and shape a long-term growth strategy.



Leading Change for a Diverse and Inclusive Workplace Certificate

A five-course, 8-credit CPE program for accounting and finance business leaders. Get a practical, real-world approach to incorporating diversity, equity, belonging and inclusion (DEBI) into your organization. This course builds on our Cultivating a Diverse and Inclusive Workplace Foundational Certificate, sharing concrete next steps you can take to bring DEBI concepts to life.

Drive real, lasting change

- Inform a DEBI strategy with metrics and data-driven insights
- Learn practical coaching and mentoring strategies to recruit and retain diverse talent
- Get best practices for modeling and fostering a culture of allyship
- Learn specific strategies that different levels of leadership can use to drive successful DEBI initiatives
- Integrate DEBI into every level of an employee’s career journey

Program highlights

- + Courses developed with an accounting and finance industry perspective
- + Virtual and virtual-live options available, tailored to fit your team’s needs
- + Learn from thought leaders in diversity with decades of practical, real-world accounting, finance and corporate HR experience
- + Self-paced, on-demand course format that’s viewable 24/7 and accessible for up to 12 months

Course name	Course description	Credits
Using Data to Drive Diversity, Equity and Inclusion	Identify the types of data and metrics to track diversity, equity and inclusion (DEI) efforts and how to use the data to inform the diversity strategy. Instructor: Marsha R. Bonner	1.5
Coaching and Mentoring for Diverse Talent	Discover the benefits of coaching and mentoring for diverse talent and applying these strategies for recruiting and retention. Instructor: Jeannine K. Brown	1.5
Encouraging Allyship in Your Organization	Define allyship’s role within an organization, and identify key considerations for modeling and fostering a culture of allyship. Instructor: Marsha R. Bonner	1.5
Role of Leaders in Successful Diversity, Equity and Inclusion Initiatives	Define the importance of leadership in implementing a successful DEI program, and identify the specific roles that different levels of leadership should fulfill to implement DEI initiatives. Instructor: Jina Etienne	1.5
Integrating Diversity, Equity, Belonging and Inclusion Into Your Business Strategy	Learn the approach to integrating DEBI into business operations, organizational culture, strategy and the local community. Instructor: Jina Etienne	2.0
TOTAL \$159		8.0

Group discounts and enterprise pricing are available.

Course delivery options



Course delivery options

CPE courses from Becker are designed to keep accounting and finance professionals on top of today’s critical business issues. Our flexible formats fit busy schedules and preferred learning styles.

Live in-house or online training

Becker’s live in-house training provides efficient and effective learning across a range of subjects — a powerful and productive tool for firms and corporations of all sizes.

- Simultaneous face-to-face learning for multiple team members
- Instant feedback from instructors
- Content tailored to fit your needs: the timing, topics and course of your choosing
- Experienced, expert speakers

Applicable categories:

- Accounting
- Accounting (governmental)
- Audit
- Auditing (governmental)
- Communication
- Economics
- Ethics
- Finance
- Information technology
- Management advisory services
- Professional development
- Taxes
 - Corporations
 - Individuals
 - International
 - Other pass-through entities
 - Partnerships

In-house training rates

Sample cost = flat fee + individual participants

\$2,999 flat fee (includes the first 10 participants)

Participants 11-50 @ \$125 each

Participants 51-100 @ \$100 each

Participants > 100 @ \$75 each

Participants > 150 – Contact us for details

Course pricing (based on an 8-hour day)

Course pricing is flexible depending on the number of participants (optimal class size: 20 to 70 participants) and includes an expert instructor and course materials.

Popular course titles offered as in-house or client-specific webcast training options

Individual Tax Update

New tax legislation and difficult areas of tax compliance impacting individuals will be discussed, including the most recent legislative activity impacting income and deductions, retirement and health insurance, and the application of the payroll tax and self-employment tax.

Federal Tax Update

This session will provide engaging and insightful discussion related to key legislation passed during the COVID-19 pandemic (the CARES Act, Paycheck Protection Program, Families First Coronavirus Response Act, etc.), which will help answer the tough questions being asked by clients and plan next steps to be taken. This session will also cover other key IRS guidance released during the pandemic and include discussion of other important individual and business tax topics. This course will also cover significant tax rulings and cases over the past 12 months.

Revenue Recognition

Revenue recognition is one of the most important reporting areas faced by accountants and standard-setters. Avoid the many traps related to recognizing revenue in the delivery of products and services while you become familiar with GAAP requirements, including multiple-element arrangements. This course reviews the revenue recognition standard jointly issued by the FASB and IASB plus details on the accounting standards updates released since the issuance of the converged standard.

Leases

Participants will gain an understanding of the FASB’s lease accounting standard, ASU 2016-02 (ASC 842). The history and objectives of the standard will be discussed, in addition to key definitions and how to apply the standard. Differences between the FASB’s ASC 842 and the IASB’s lease accounting standard, IFRS 16, will also be addressed.

SEC Reporting Update

Learn about emerging issues, hot topics and current projects within the SEC, plus the impact of recent developments on financial statement preparers and auditors, recent trends in comments letters issued to registrants, and enforcement actions by the SEC.

Excel Tips and Tricks

This course will increase your productivity along with your Excel knowledge. Learn some formula shortcuts that will enhance your Microsoft Excel experience.

Pass-Through Entities Update

Learn about the pass-through entity business structures used in practice to maximize tax savings. Key coverage on the calculation of the section 199A deduction is included.

International Tax Update

Through the use of effective examples and in-depth discussion, participants will gain a practical and clear understanding of international tax developments. This update provides a thorough analysis of legislative changes that impact business transactions.

Accounting and Auditing Update

Stay current with recent pronouncements by FASB and other bodies that contribute to GAAP with this review of important GAAP topics.

Yellow Book Update

GAO GAGAS provide a solid framework for conducting high-quality audits of government programs and their implementation by government entities and other entities that receive government awards. This course explains those standards (including the 2018 revisions) and how they can help auditors objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will demonstrate the practical application of GAGAS.

Data Analytics

Learn the skills to view data strategically so you can make informed decisions about strategy, products and services, business processes and more. Build strategies for championing a data mindset across your organization. It’s not all about crunching numbers. Learn the tools of data visualization and data story telling. This concept can be customized with software training in Tableau, Power BI, Alteryx, and IDEA using client data and case studies.

Ethics

Participants will cover the foundations of ethical behavior and the AICPA Code of Professional Conduct and its applicability for accounting professionals. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. Coverage will include not only how unethical behavior can ruin careers, bring debilitating expenses and fines to any company, and lead to prison terms for executives and others, but also how individuals and companies that act with integrity can drive employee and client satisfaction while improving company performance. Courses meeting state-specific ethics requirements are available.

Independence

Because auditor objectivity can be crucial to investor confidence, regulators and others become concerned when they perceive actions that may impair or appear to impair independence. That’s why accounting compliance in today’s business world demands a solid understanding of the most current ethics rules relating to independence, no matter the regulatory body. This course will cover key independence concepts.

Blockchain

Today’s workforce is in need of blockchain training. Blockchain technology has enormous potential to solve real auditing and control problems. Learn about the basics and application of blockchain technology and how to integrate smart contracts into your business.

Content licensing

DIY in-house training

There are more than 600 courses available in Becker’s online library that you can license for your in-house training needs.

Many of our online two-hour CPE courses include a detailed PowerPoint deck that can be tailored for in-house training presentations by your instructor for several hours of live content.

Licensing fees include unlimited use of instructional materials for one year (with a minimum purchase of 6 credits). Materials come complete with reference to all research materials.

Price per CPE credit hour	
6-9 credits	\$1,100
10-19 credits*	\$900
20+ credits*	\$600
Add-on options include:	
Content customization	
Teaching staff to present licensed course material	

** To receive special pricing per credit hour, all hours must be licensed at the same time.*

Custom course development and webinar service

Custom content development

With more than 60 years of experience in creating comprehensive and accurate instructional content, Becker will work with your internal subject matter experts to create a custom course, from ideation to development and final review – or develop a full turnkey custom course to your specifications.

Use our delivery platform and the expertise of our instructors to facilitate live or online training in one or multiple locations – with content that can be tailored to customize messaging to a specific group or audience.

Pricing

Pricing for course development and special services is based on complexity and volume of work. For pricing requests, Becker will meet with your organization to determine what’s required and prepare a scoping document with a quote for your review.

Webinar to online course conversion

Organizations that create and offer in-house webinar training often produce one-time events, but with the help of Becker, you can leverage your proprietary intellectual property into reusable online training that meets the requirements for providing continuing education credit.

This service includes:

- Multiple instructional design options
- Pilot testing, quiz and exam questions
- All compliance requirements necessary to meet the National State Board of Accountancy CPE requirements



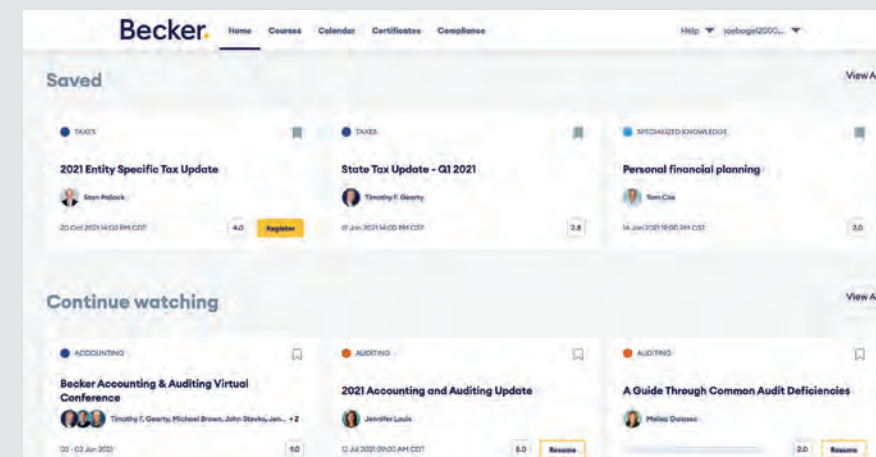
The Becker learning management system



When you partner with Becker, you receive access to the Becker learning management system (LMS). This important tool will make it easier for your staff to access, view, track and manage all of their CPE activity – all in one place.

Easily track all your CPE credits with the compliance tracker:

- tracking based on jurisdiction and its requirements
- course recommendations to fill in requirement gaps.
- external certificate upload capability

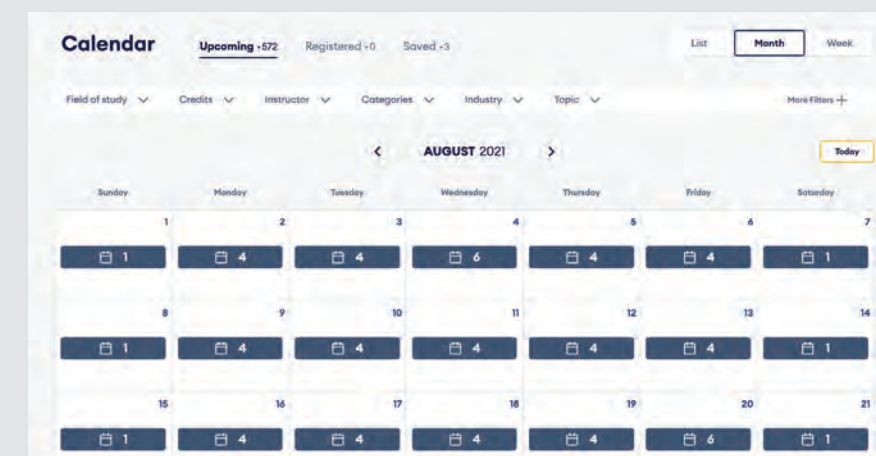
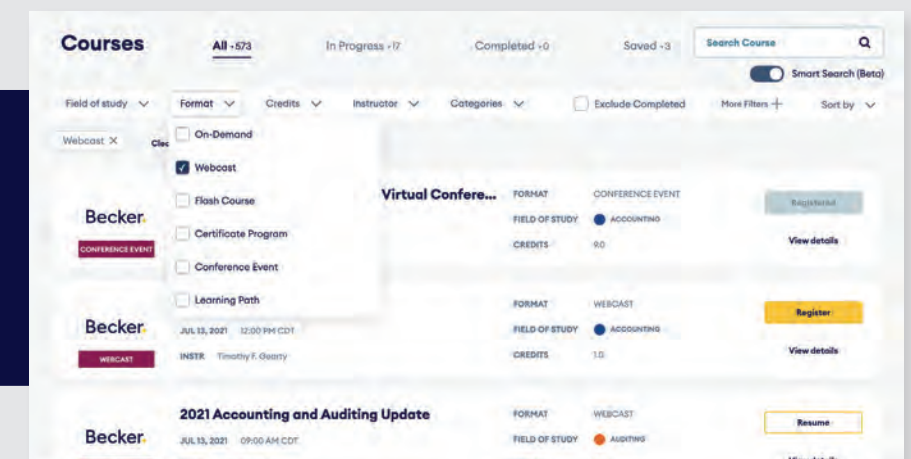


View all recent activity in one place:

- New courses recently added
- Upcoming webcasts
- Resume “in progress” and saved courses

Easily search and filter all courses

Filter by course format, field of study, credits and much more.



Search for and view all upcoming webcasts by month or week

Register for webcasts, and add to your personal calendar.

Additional products



CPA Exam Review

Invest in your employees and prosper

When your employees grow their expertise, your entire organization benefits. Partnering with Becker can help – the same way we’ve helped more than 1 million candidates prepare for the CPA Exam for the past 60 years. Our study system is designed to help candidates prepare every step of the way in an environment that mirrors the actual exam structure, building confidence and ensuring success to be Exam Day ReadySM.

A legacy of success +

- Becker has prepared people for success from more than 2,900 accounting firms, alliances, corporations, government agencies and universities.
- All top 100 accounting firms have relied on Becker to help their staff prepare for the CPA Exam.
- From 2005 to 2021, 90% of Watt Sells Award winners prepare with Becker.

Replicate the exam experience +

Learn what to expect on exam day with simulated exams and task-based simulations that closely mirror the content found on the actual CPA Exam.

Learning made personal +

Powered by Becker’s award-winning artificial intelligence (AI), our proprietary Adapt2U Technology creates a personalized learning experience that focuses on strengthening each candidate’s needs by learning strengths and weaknesses.

Flexible course formats +

Choose the learning style that works best for your employees and their busy schedules: self-study, LiveOnline or live classroom.

Prepare for success by partnering with Becker today! Learn more at becker.com/cpa.

CMA Exam Review

Your source for CMA prep

As a strategic partner of the Institute of Managerial Accountants (IMA) and the leading CPA Exam prep brand that’s been trusted for more than 60 years, we offer a CMA Exam Review prep. Our signature exam prep offering features a suite of tools for mastering the exam – to help your employees develop a deeper understanding of the subject matter for greater exam success.

Since no two people learn the same exact way, our courseware utilizes Adapt2U Technology. This innovative tool constantly accesses your employees’ knowledge as they prep so they can focus on the areas where they need the most help. Here’s what else your employees can expect.

Comprehensive content +

Textbooks, multiple-choice questions, essay questions and simulated exams that mirror the latest exam experience. All with the quality you expect from Becker.

Intuitive user experience +

A user experience based on Becker’s highly acclaimed CPA preparation software platform. The format provides an organized learning experience with an intuitive and user-friendly navigation.

Industry-leading instruction +

Instructors with decades of real-world experience that translates into real-life application.

The value of a CMA +

The CMA certification is a global benchmark for management accountants and financial professionals – because CMAs go beyond the numbers to give you the meaning behind them.

Becoming a CMA won’t just increase your employees’ knowledge; it’ll also increase their credibility and opportunities – a globally recognized certification that can be key to helping your employees stand out from their peers.

Learn more at becker.com/cma.



Becker Professional Education is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. Becker Professional Education Sponsor ID Numbers: NASBA: 107294, New York: 002087, New Jersey: 20CE0022670t0, Texas: 009580, Ohio: CPE.186, Illinois: 158.002405, Pennsylvania: PX177823.



Becker Professional Education is a Strategic Partner of the U.S. General Services Administration (GSA) and a contract holder since 2005.



The Association of Accountants and Financial Professionals in Business

Becker's partnership with the Institute of Management Accountants (IMA), the organization that offers the CMA® certification, allows us to better help professionals prepare for the CMA Exam and earn their CPE once certified.



Courses offered through Becker in government financial management topics or related technical subjects applicable to government financial management areas may qualify for Continuing Professional Education (CPE) credits required for the Certified Government Financial Manager® (CGFM®) designation. Association of Government Accountants (AGA) has the final authority on the acceptance of individual courses for CPE credit.



The Institute of Chartered Professional Accountants of Ontario.

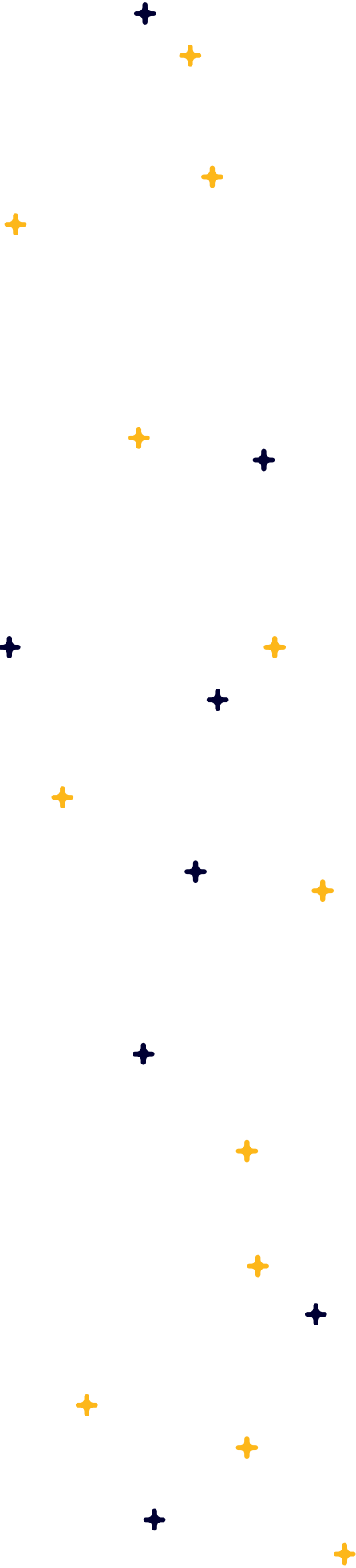
DoD FM

Becker Online CPE courses qualify as CETs toward the DoD FM Certification. These courses have been aligned by the Department of Defense (DoD) Office of the Under Secretary of Defense (Comptroller) with the DoD-approved Financial Management and Leadership competencies for the specific area of study. The DoD course alignments serve neither as an advertisement, endorsement nor recommendation of any privately developed and maintained courses for continuing education.

CFP BOARD

Some courses offered by Becker are accepted by CFP Board* for continuing education credits.

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