



Continuing Professional Education *Course Catalog*

February 2016



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Accrediting Council for Continuing Education and Training



Accounting U.S. GAAP Courses

- 2014 US GAAP Update **NEW!**
- 2015 US GAAP Update **NEW!**
- Accounting Changes and Error Corrections (ASC 250) **NEW!**
- Accounting for and Auditing Going Concern **NEW!**
- Accounting for Leases & Asset Retirement Obligations ASC 840 (SFAS 13)/ASC 410 (SFAS 143)
- Accounting for Consolidations: What You Need to Know about Cost, Equity & Acquisition Methods, Pt. 1
- Accounting for Consolidations: What You Need to Know about Cost, Equity & Acquisition Methods, Pt. 2
- Accounting for Deferred Income Taxes & Uncertain Tax Positions (ASC 740/SFAS 109 & FIN 48)
- Accounting for Derivative Financial Instruments & Hedging Activities (ASC 815/SFAS 133 & SFAS149) **NEW!**
- Asset Retirement and Environmental Obligations (ASC 410) **NEW!**
- Auditing & Accounting Update – Q1 of 2015 **NEW!**
- Auditing & Accounting Update – Q2 of 2015 **NEW!**
- Auditing & Accounting Update – Q3 of 2015 **NEW!**
- Auditing & Accounting Update – Q4 of 2015 **NEW!**
- Bankruptcy: How to Effectively Address Financial Reporting Issues & Bankruptcy Code Provisions Pt. 1
- Bankruptcy: How to Effectively Address Financial Reporting Issues & Bankruptcy Code Provisions Pt. 2
- Comprehensive Income **NEW!**
- Consolidation, Business Combinations & Noncontrolling Interests in Consolidated FS (SFAS 141-R & 160)
- Construction Industry, Pt. 1 **NEW!**
- Construction Industry, Pt. 2 **NEW!**
- Construction Industry, Pt. 3 **NEW!**
- Cracking the Codification: U.S. GAAP Research Made Easy
- Disclosure and Sustainability Reporting: An SEC Overview
- Earnings Per Share (ASC 260) **NEW!**
- Equity (ASC 505) **NEW!**
- Foreign Currency Accounting (ASC 830)
- Foundations of Business Combinations and Noncontrolling Interests **NEW!**
- GAAP Financial Statements (ASC 205-235) **NEW!**
- Goodwill Impairment Guidance **NEW!**





Accounting U.S. GAAP Courses

- Impairment and Exit and Disposal Activities ASC 360 & ASC 420 **NEW!**
- Introduction to XBRL: The Business Language of Tomorrow
- Inventory: Techniques to manage, account for, and value
- Interim Reporting (ASC 270) **NEW!**
- Liabilities (ASC 400-480) **NEW!**
- Liquidation Basis of Accounting (ASC 205-30) **NEW!**
- Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis
- Meeting SEC Disclosure Requirements: MD&A **NEW!**
- Nonmonetary Transactions **NEW!**
- Opening a New Chapter: Fresh-Start Accounting and Subsequent Events
- Pensions: Implementing the Accounting & Financial Reporting Requirements (ASC 715/SFAS 87 & 106, ASC 712/SFAS 112)
- Preparing the Statement of Cash Flows in Accordance with ASC 230 (SFAS 95)
- Private Company Financial Reporting **NEW!**
- Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity ASU 2014-08
- Revenue Recognition (ASC 605 & ASC 605-25), Pt. 1 (old standards)
- Revenue Recognition (ASC 605 & ASC 605-25), Pt. 2 (new standard - ASU 2014-09)
- SEC Comfort Letters **NEW!**
- SEC Initial Public Offering Requirements **NEW!**
- SEC Reporting Requirements, Pt. 1 **NEW!**
- SEC Reporting Requirements, Pt. 2 **NEW!**
- SEC Reporting Requirements, Pt. 3 **NEW!**
- SEC Trends and Actions 2014 **NEW!**
- Segment Reporting **NEW!**
- Share-Based Payments (ASC 718/SFAS 123R): Accounting for Stock Options & Other Stock-Based Compensation
- Software Revenue & Expense Recognition (ASC 985, ASC 350, ASC 730 & ASC 985)
- Standard Costing **NEW!**
- Stock Compensation **NEW!**
- Sustainability Accounting and Integrated Reporting **NEW!**





Accounting U.S. GAAP Courses

- **Tangible and Intangible Asset Impairment, Pt. 1**
- **Tangible and Intangible Asset Impairment, Pt. 2**
- **Transfer and Servicing Financial Assets (ASC 860) **NEW!****
- **Transparency and Accuracy Through Fair Value Measurements (ASC 820/SFAS 157)**
- **U.S. Securities and Exchange Commission: Recent Trends and Actions-2013**
- **Uncovering the Truth with Forensic Accounting**
- **Understanding the Consolidation of VIE: Under ASC 810 (FASB No. 43 & 46R & ARB No. 51), Pt. 1**
- **Understanding the Consolidation of VIE: Under ASC 810 (FASB No. 43 & 46R & ARB No. 51), Pt. 2**
- **Understanding the Consolidation of VIE: Under ASC 810 (FASB No. 43 & 46R & ARB No. 51), Pt. 3**





Accounting U.S. GAAP

2014 US GAAP Update

This course will be an overview of:

- The newly issued auditing standards and other guidance from FASB, the PCAOB, and the AICPA over topics including stock compensation, consolidation, receivables, going concern, and revenue, among others.
- The projects under consideration by FASB, the PCAOB and the AICPA.
- The key elements of the Center for Audit Quality's Professional Judgment Resource.
- The pending SEC guidance with respect to revenue recognition.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify newly issued auditing standards and other guidance from FASB, the PCAOB and the AICPA over topics including stock compensation, consolidation, receivables, going concern, and revenue, among others.
- Understand the projects under consideration by FASB, the PCAOB, and the AICPA.
- Understand the key elements of the Center for Audit Quality's Professional Judgment Resource.
- Understand the pending SEC guidance with respect to revenue recognition.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None

Course Level: Intermediate



Accounting U.S. GAAP

2015 US GAAP Update

This course will be an overview of all FASB Accounting Standards Updates issued during 2015. In addition, the course will cover ASUs that will be effective for fiscal years beginning after December 31, 2015.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize guidance issued by the FASB in 2015
- Recognize guidance that will be effective for financial statements prepared in 2016

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Accounting Changes and Error Corrections (ASC 250)

This course will be an overview of:

- The definition of and scope of various types of accounting changes.
- Economic motives, justification, and evaluation of changing accounting methods.
- The primary considerations for error corrections.
- Illustrated examples of how to apply FASB ASC 250—Accounting Changes and Error Corrections.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify professional guidance on the accounting for and reporting of accounting changes and error corrections.
- Recognize types of accounting changes, including changes in accounting estimates, changes in accounting principles, and changes in accounting entities.
- Identify which accounting changes require retrospective application, prospective treatment, or cumulative catch-up adjustments to retained earnings.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Accounting for and Auditing Going Concern

This course will be an overview of:

- The requirements of ASU 2014-15 regarding whether an entity will be considered a going concern
- The definition of substantial doubt
- The auditing rules issued by the AICPA and the PCAOB with respect to the going concern determination
- The differences between U.S. and International Standards for determining whether an entity is considered a going concern

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the requirements of ASU 2014-15 regarding whether an entity will be considered a going concern
- Name the rules for auditing an entity for purposes of determining whether it is a going concern pursuant to the AICPA and PCAOB rules
- Recognize the differences between U.S. and International Standards with respect to whether an entity will be considered a going concern

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None

Course Level: Basic





Accounting for Leases & Asset Retirement Obligations (ASC 840/SFAS 13 & ASC 410/SFAS 143)

Having been amended and the subject of SEC recommendations, ASC 840 (SFAS 13) - Accounting for Leases - poses a particular challenge for anyone seeking to operate under the most current standards. ASC 410 (SFAS 143), which addresses asset retirement obligations, also presents several complexities when preparing financial statements. Obtain the necessary background to confidently and accurately navigate these related fields.

Learning Objectives:

Participants will study critical definitions and work through relevant examples to obtain the experience and skills required to meet the ever-changing and complex requirements of Accounting for Leases (ASC 840/SFAS 13) and Asset Retirement Obligations (ASC 410/SFAS 143) as they relate both to lessors and lessees. After completing this session you will be able to:

- Compare, contrast and apply the principles utilized to account for operating and capital leases
- Define the accounting principles applied in Sale-Leaseback transactions
- Outline the disclosure requirements for leases
- Describe developments in lease accounting – e.g., SEC recommendations regarding lease accounting
- Define the scope of Asset Retirement Obligations under SFAS 143
- Define a Asset Retirement Obligation
- Describe and apply the accounting principles utilized to account for an Asset Retirement Obligation
- Outline the disclosure requirements for an Asset Retirement Obligation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting for Consolidations: What You Need to Know about Cost, Equity and Acquisition Methods, Pt. 1

When businesses join forces and invest in one another, a number of complex accounting requirements and potential pitfalls arise. Learn 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.

Learning Objectives:

In this first of a two-part course, we provide the rules and best practices for consolidating financial statements. In this session you will explore Marketable Securities, the Cost and Equity Methods of consolidations. At the conclusion of this session you will be able to:

- Understand the definition of Marketable Securities and the impact they have on your balance sheet and income statement
- Compare and contrast the various criteria utilized to determine how and when to consolidate financial statements
- Define and apply the Cost Method
- Outline and apply the Equity Method
- Understand and apply Change in Ownership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Accounting for Consolidations: What You Need to Know about Cost, Equity and Acquisition Methods, Pt. 2

When businesses join forces and invest in one another, a number of complex accounting requirements and potential pitfalls arise. Learn 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.

Learning Objectives:

In the second of a two-part course, we focus on the preparation of consolidated financial statements. With a thorough rundown of the rules, case studies and detailed worksheets, you'll be prepared to account for a range of consolidation scenarios. At the conclusion of this session you will be able to:

- Define and apply the Acquisition Method
- Define and properly account for Balance Sheet and Income Statement Intercompany Transactions
- Outline Push Down Accounting and why it is critical

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: Accounting for Consolidations –What You Need to Know about Cost, Equity and Acquisition Methods, Part 1, and 2 to 3 years of accounting experience.

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Accounting for Deferred Income Taxes & Uncertain Tax Positions (ASC 740/SFAS 109 & FIN 48)

Join the many tax and accounting professionals who understand the very real need to become increasingly familiar with the significant and complicated provisions of ASC 740 (SFAS 109), Accounting for Deferred Income Taxes, as well as the way ASC 740 (FIN 48), Accounting for Uncertain Tax Positions, provides additional accounting and financial reporting challenges.

Learning Objectives:

Gain the foundational knowledge and critical strategies that will allow you to successfully address intraperiod and interperiod tax allocation and the other relevant issues surrounding Accounting for Deferred Income Taxes & Uncertain Tax Positions. After completing this session you will be able to:

- Define Interperiod Tax Allocation and define how they are properly accounted
- Compare and contrast Permanent and Temporary differences
- Define and apply the proper accounting for Operating losses
- Define Subsidiary Undistributed Earnings and apply the proper accounting
- Outline the required disclosures
 - Uncertain tax provisions
 - Define the effective date
 - Define and apply the Two-Step approach utilized for recognition & measurement
 - Outline the disclosure requirements
 - Access to FAQ's

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting for Derivative Financial Instruments & Hedging Activities (ASC 815/SFAS 133 & SFAS 149)

Recent and significant changes to accounting for derivatives and hedging activities (ASC 815/SFAS 133 & 149) have meant additional complexities as corporations today seek to neutralize their economic risk. Learn how to account for hedging and derivatives activities and ensure compliance with the new standard.

Learning Objectives:

Using relevant examples and illustrations, participants will explore the specifics of ASC 815 and how the revised standards differ from previous guidance. Review the hedging activities and derivative instruments available today, and separate myth from reality as you gain the knowledge and hands-on experience that can ensure compliance. After completing this session you will be able to:

- Outline the risk that corporations face
- Compare and contrast foreign exchange and derivative instruments
- Outline the key accounting principles followed under ASC 815
- Compare, contrast and apply reporting of Comprehensive Income under ASC 220 (SFAS 130)
- Identify the criteria to utilize hedge accounting principles – e.g., formal documentation, hedge effectiveness, ineffective hedges
- Define the three types of FX Risk, FX Hedging philosophy, the associated FX terminology, review embedded derivatives and the calculations utilized to determine a gain or loss on currency hedging activities
- Define embedded derivatives and common variations under ASC 815

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Asset Retirement & Environmental Obligations (ASC 410)

This course will be an overview of:

- The accounting standards applicable to the recognition and measurement of an asset retirement obligation.
- The terminology relevant to asset retirement obligations.
- The methods used to calculate asset retirement obligation liabilities.
- The guidelines and standards applicable to the presentation and disclosure of asset retirement obligations.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the accounting standards applicable to the recognition and measurement of an asset retirement obligation.
- Define an asset retirement obligation.
- Calculate asset retirement obligation liabilities.
- Examine how asset retirement obligations should be presented.
- Examine concepts related to environmental remediation obligations.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 3.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Auditing & Accounting Update – Q1 of 2015

This course will be an overview of: (1) the guidance issued by the FASB, AICPA, and PCAOB in the first quarter of 2015, including: (i) ASU 2015-01; (ii) ASU 2015-02; (iii) AU-C 9570; and (iv) discussion memos issued by the FASB; (2) the issues to be addressed by the FASB, AICPA, and PCAOB in the remainder of 2015; and (3) changes impacting the International Standards on Auditing for 2015.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize guidance issued by the FASB, AICPA, and PCAOB in the first quarter of 2015 including: (i) ASU 2015-01; (ii) ASU 2015-02; (iii) AU-C 9570; and (iv) discussion memos issued by the FASB.
- Identify issues to be addressed by the FASB, AICPA, and PCAOB for the remainder of 2015.
- Recognize issues that have been addressed in 2015 and will be addressed in the remainder of 2015 by the IAASB in connection with the International Standards on Auditing.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Auditing & Accounting Update – Q2 of 2015

ASUs issued and proposed in the second quarter of 2015 by FASB, as well as Release No. 2015-002: Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Standards and Rules and Proposed Staff Consultation Paper: The Auditor's Use of the Work of Specialists by PCAOB.

Learning Objectives:

After completing this course, the learner should be able to

- Recognize final and proposed guidance issued by FASB and PCAOB in the second quarter of 2015

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course

Level: Basic/Intermediate





Accounting U.S. GAAP

Auditing & Accounting Update – Q3 of 2015

This course will inform the participant on recently issued auditing and accounting guidance. Specific updates to be discussed are the following: (1) Proposed statement on auditing standards that covers the requirements and guidance for reporting on an audit conducted in accordance with both GAAS and the standards of the PCAOB; (2) Final technical question and answer issued by the AICPA related to required supplementary information; (3) Accounting standards updates related to simplifying measurement of inventory and plan accounting issued by the FASB; (4) Release No. 2015-004 and 2015-005 issued by the PCAOB; and (5) Pay Ratio Disclosure issued by the SEC.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize significant final and proposed guidance issued by the AICPA, FASB, SEC and PCAOB in the third quarter of 2015.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Accounting U.S. GAAP

Auditing & Accounting Update – Q4 of 2015

This course will inform the participant on recently issued auditing and accounting guidance. Specific updates to be discussed are the following: (1) SAS 130; (2) ASUs 2015-16 and 2015-17; (3) the approval of the reorganization of the PCAOB standards; and (4) Inspection Observations Related to PCAOB “Risk Assessment” Auditing Standards.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize significant final and proposed guidance issued by the AICPA, FASB, SEC and PCAOB in the fourth quarter of 2015.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Bankruptcy: How to Effectively Address Reporting Issues & Bankruptcy Code Provisions, Pt. 1

With five of the top ten bankruptcies of all time filed in the United States since Sept. 15, 2008, an understanding of the bankruptcy process is critical in today's economy. This two-part course will offer unique accounting and tax insights into the often-confusing bankruptcy process and other related issues.

Learning Objectives:

In the first of a two-part course, participants will receive a foundational understanding of the bankruptcy process and the critical issues facing corporations entering Chapter 11 bankruptcy. At the conclusion of this session you should be able to:

- Understand and define the bankruptcy process Explore, and compare and contrast the following concepts:
 - Who the players are in the bankruptcy process
 - Types of bankruptcy
 - Automatic Stay
 - Conducting Business
 - Creditors' Committee
 - Reclamation
 - Setoff
 - Unexpired Leases
 - Preferences
 - Outline the issues encountered with Chapter 11 plans

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 5+ years of accounting and tax experience

Advanced Preparation: None

Course Level: Intermediate





Bankruptcy: How to Effectively Address Financial Reporting Issues & Bankruptcy Code Provisions, Part 2

With five of the top ten bankruptcies of all time filed in the United States since Sept. 15, 2008, an understanding of the bankruptcy process is critical in today's economy. This two-part course will offer unique accounting and tax insights into the often-confusing bankruptcy process and other related issues.

Learning Objectives:

The second of a two-part series exploring Chapter 11 bankruptcy will help participants obtain a more fully formed understanding of this complex yet increasingly common business phenomenon. At the conclusion of this session you should be able to:

- Explore, and compare and contrast the following financial reporting issues encountered during bankruptcy:
 - Impact on the Balance Sheet
 - Statement of Operations
 - Statement of Cash Flow
 - Disclosure requirements
 - Financial reporting issues for entities emerging from Chapter 11
 - Define, and compare and contrast the following bankruptcy code provisions:
 - Automatic Stay - Section 362
 - Sale of Assets - Section 363
 - Post-petition Security Interest - Section 364
 - Executory Contracts - Section 365
 - Assertion and Payment of Administrative Payments - Section 503
 - Preferences - Section 547
 - Setoff - Section 553

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Bankruptcy: How to Effectively Address Financial Reporting Issues and Bankruptcy Code Provisions, Part 1 and 5+ years of accounting and tax experience

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Comprehensive Income

This course will be an overview of the rules governing comprehensive income contained in ASC 220. It will cover recognition and initial measurement, subsequent measurement and reclassifications, and presentation and disclosure requirements. In addition, the course is designed with a series of interactive examples meant for users to practice the application of the standards governing comprehensive income.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the standards for reporting and presentation of comprehensive income and its components.
- Identify the purpose of reporting comprehensive income and the scope of the reporting standards.
- Understand the disclosures required to be made with respect to the reporting of comprehensive income.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 2.0

Prerequisites:

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Consolidation, Business Combinations & Non-controlling Interests in Consolidated Financial Statements (ASC 805 & ASC 810/SFAS 141-R & 160)

Controversial and revised IASB and FASB requirements have made accounting for business combinations under SFAS 141-R particularly complex. At the same time, SFAS 160 has amended ARB 51 and aligns with IASB's IAS 27 revisions. Compliance today requires a clear understanding of the related critical issues.

Learning Objectives:

With practical examples, a clear presentation of facts and review of relevant definitions, participants will familiarize themselves with the critical background, context and tools to understand the issues and changes related to business combinations and non-controlling interests in consolidated financial statements. After completing this session you will be able to:

- List the scope and exceptions under Business Combinations (SFAS 141-R)
- Define, compare, contrast and apply the following concepts and how they are accounted for under SFAS 141-R
 - Fair Value
 - Contingent consideration
 - Restructuring or Exit activity costs
 - Acquisition related costs
 - Assets acquired and liabilities assumed
 - Goodwill
 - Contingent assets and liabilities
 - Indemnification assets
 - Reacquired rights
 - In-process R&D
 - Bargain purchases
- Define the effective date of SFAS 141-R
- List the scope and definitions under Non-controlling Interest in Consolidated Financial Statements (SFAS 160)
- Define, compare, contrast and apply the following concepts and how they are accounted for under SFAS 160
 - Measurement
 - Geography
 - Net loss
 - Step acquisition
 - More control and Lose control
- Compare and contrast US GAAP with IFRS regarding Business Combinations and Non-controlling Interest in Consolidated Financial Statements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Construction Industry, Pt. 1

This course will be 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.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify types of contractors and contracts.
- Recognize contract modifications and how they are handled.
- Define bonding and surety underwriting.
- Identify joint ventures commonly found in the construction industry.
- Identify financial statement considerations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None





Accounting U.S. GAAP

Construction Industry, Pt. 2

This course will be an overview of:

- The different methods of accounting for performance of construction-type contracts.
- Accounting for and reporting investments in construction joint ventures.
- The financial statement presentation of joint ventures including the balance sheet and required disclosures.

Learning Objectives: p

After completing this course, the learner should be able to:

- Identify percentage-of-completion construction contracts.
- Identify completed-contract construction contracts.
- Define income, losses, and costing for the contract.
- Recognize accounting and reporting processes for joint ventures.
- Recognize proper financial statement presentation.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Construction Industry, Pt. 1

Advanced Preparation: None



Construction Industry, Pt. 3

This course will be an overview of:

- The auditing procedures applicable to: (i) job site visits; (ii) accounts receivable; (iii) liabilities related to contracts; (iv) contract costs; (v) income recognition; (vi) backlogs of information on signed contracts and letters of intent; (vii) management representations; (viii) contracting with the federal government; (ix) FAR audits; (x) HUD cost certification audits; and (xi) contract cost audits and reviews.
- The additional audit considerations including: (i) auditing affiliated entities; (ii) participation in a group audit; (iii) types of auditor's reports on financial statements; (iv) supplementary information in relation to financial statements as a whole; and (v) legal and regulatory considerations.
- **Learning Objective:**
After completing this course, the learner should be able to:
 - Identify the auditing procedures applicable to: (i) job site visits; (ii) accounts receivable; (iii) liabilities related to contracts; (iv) contract costs; (v) income recognition; (vi) backlogs of information on signed contracts and letters of intent; (vii) management representations; (viii) contracting with the federal government; (ix) FAR audits; (x) HUD cost certification audits; and (xi) contract cost audits and reviews.
 - Describe additional audit considerations including: (i) auditing affiliated entities; (ii) participation in a group audit; (iii) types of auditor's reports on financial statements; (iv) supplementary information in relation to financial statements as a whole; and (v) legal and regulatory considerations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: Construction Industry, Pts. 1 & 2



Accounting U.S. GAAP

Cracking the Codification: U.S. GAAP Research Made Easy

U.S. GAAP standards have been cobbled together and revised by various parties for more than 50 years, and their patchwork nature has made it time consuming and overly complex to research accounting and financial reporting issues. Learn how the FASB Accounting Standards Codification - presents all relevant U.S. accounting and financial reporting literature in a single, authoritative offering, and obtain the skills and knowledge to easily use the Codification in critical real-world applications.

Learning Objectives:

The FASB Accounting Standards Codification is not only a first step in organizing U.S. accounting standards for possible convergence with IFRS, but it also has simplified the ability to research related issues. This course will provide a practical overview of the Codification. At the conclusion of this session, you should be able to:

- Understand the background on the Codification Project (development & purpose)
- List how the Codification is structured
- Understand how to work with and utilize the Codification (walk through the taxonomy)
- Understand how to conduct accounting and financial reporting research using the Codification

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None





Accounting U.S. GAAP

Disclosure & Sustainability Reporting: An SEC Overview

Today's business world is a highly regulated place where change is the only constant. Position yourself for success in this challenging environment by gaining a relevant understanding - in plain English - of critical SEC rules governing Fair Disclosure and non-GAAP financial measures, as well as an overview of sustainability reporting.

Learning Objectives:

By exploring definitions, applications, and real-life case studies and examples - including Trump Hotels and Casinos, Nike, McDonald's, and Starbucks - participants will learn how to navigate through two important SEC regulations and gain practical insight into sustainability reporting. At the conclusion of this session you will be able to:

- Compare, contrast and apply the regulations concerned with Fair Disclosure
- Regulation G:
 - Define the general rules regarding the Disclosure of Non-GAAP Financial Measures and what organizations fall under this regulation
 - Define what Non-GAAP financial measures are included and excluded
 - Compare and contrast the general disclosure and reconciliation requirements
- Sustainability Reporting:
 - Define the history
 - Compare, contrast and apply Financial and Operational, Social and Environmental reporting
 - Define Emissions Trading accounting and reporting
 - Summarize the Tax Accounting

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of Corporate Accounting and Reporting experience.

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Earnings Per Share (ASC 260)

- The EPS disclosure and its interpretation in U.S. financial statements.
- How and when to compute EPS for U.S. financial statements.
- Examples and interpretations of EPS disclosures from U.S. companies.

Learning Objectives:

- Identify where and how earnings per share (EPS) information is reported in the financial statements.
- Recognize why EPS information is included in the financial statements.
- Identify the components of how EPS is computed, including earnings and types of securities.
- Calculate EPS using different methods and components.
- Analyze actual EPS disclosures from U.S. companies.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate



Accounting U.S. GAAP

Equity (ASC 505)

- The definition and scope of elements classified as components of equity as well as overall 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, equity-based payments to nonemployees, and spinoff and reverse spinoff transactions.
- Illustrated examples of how to apply ASC 505, Accounting for Equity.

Learning Objectives:

- Recognize the components of equity.
- Identify professional guidance for the accounting and reporting of stock dividends and stock splits.
- Recognize appropriate accounting implementation and disclosure for treasury stock transactions and stock repurchase programs.
- Identify applicable accounting and reporting requirements for a specific transaction that meets the definition of equity-based payments to nonemployees.
- Recognize what determines a spinoff transaction and a reverse spinoff, including the accounting required by that determination.
- Name industry-specific topics included in the pronouncement.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Foreign Currency Accounting (ASC 830/SFAS 52)

Success in today's international business arena requires the ability to account for foreign currency and accurately translate assets, expenses, and gains and losses in compliance with GAAP. Learn how to apply the "functional currency" approach by utilizing both the current (translation) and temporal (re-measurement) methods.

Learning Objectives:

Through practical exercises and examples that lay the foundation for real-world familiarity and success, participants will learn how to determine functional currency while gaining a thorough understanding of Foreign Currency Accounting (ASC 830/SFAS 52), including its objectives, purpose, disclosure requirements and critical definitions. After completing this session you will be able to:

- Outline the measurement methods and current cost determination, and the classification of the balance sheet into monetary and non-monetary items under ASC 255 (SFAS 89)
- Define the objectives and purpose of ASC 830 (SFAS 52)(Foreign Currency Translation)
- Explain the critical definitions within ASC 830 (SFAS 52)
- List the critical steps in restating foreign financial statements
- Compare and contrast, and apply the proper accounting treatment under the following methods:
 - Translation (Current) method
 - Re-measurement (Temporal) method
- Describe the principles followed when there is a change to the functional currency
- Outline the disclosure requirements under ASC 830 (SFAS 52)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Foundations of Business Combinations and Non-controlling Interests

IASB and FASB requirements have made accounting for business combinations under ASC 805 particularly complex. Compliance today requires a clear understanding of the related critical issues.

Learning Objectives:

With practical examples, a clear presentation of facts, and review of relevant definitions, participants will familiarize themselves with the critical background, context, and tools to understand the issues and changes related to business combinations and non-controlling interests in consolidated financial statements. After completing this session, you will be able to:

- List the scope and exceptions under business combinations (ASC 805)
- Define, compare, contrast, and apply the following concepts and how they are accounted for under ASC 805
 - Fair value
 - Contingent consideration
 - Restructuring or exit activity costs
 - Acquisition-related costs
 - Assets acquired and liabilities assumed
 - Goodwill
 - Contingent assets and liabilities
 - Indemnification assets
 - Reacquired rights
 - In-process R&D
 - Bargain purchases
- List the scope and definitions under non-controlling interest in consolidated financial statements (ASC 810)
- Define, compare, contrast, and apply the following concepts and how they are accounted for under ASC 810
 - Measurement
 - Geography
 - Net loss
 - Business combination achieved in stages
 - More control and loss of control

Instructor: Mike Brown

Field of Study: Accounting

Credits: 3.0

Prerequisites: Experience in Financial Reporting

Advanced Preparation: None

Course Level: Basic



Accounting U.S. GAAP

Goodwill Impairment Guidance

This course will be an overview of:

- Goodwill impairment regulations as enacted by ASC and updated with ASU
- The goodwill impairment test
- Valuation techniques used for the reporting units
- The disclosures as required by ASC 350
- Example calculations using the goodwill impairment test, reporting unit valuation techniques, and required disclosures

Learning Objectives:

After completing this course, the learner should be able to:

- Understand goodwill impairment guidelines
- Identify the purpose and elements of goodwill impairment
- Identify the purpose and elements of valuation techniques related to goodwill impairment
- Understand when to utilize the goodwill impairment test

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 – 3 years of accounting experience

Advanced Preparation: None

Course Level: Intermediate



GAAP Financial Statements (ASC 205-235)

This course will be an overview of:

- The general requirements for financial statement reporting that are applicable to all reporting entities in accordance with GAAP.
- Specific GAAP rules with regard to the presentation of the following: (1) the balance sheet; (2) the statement of shareholder equity; (3) comprehensive income; (4) the income statement; (5) the statement of cash flows; and (5) the notes to the financial statements.
- The SEC accounting rules applicable to the preparation and inclusion of financial statements in the Form 10-K (Annual Report) and the Form 10-Q (Quarterly Report) for those entities subject to such reporting requirements.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize general requirements for financial statement presentation that are applicable to all reporting entities in accordance with GAAP.
- Define specific GAAP rules with regard to the presentation of the following: (1) the balance sheet; (2) the statement of shareholder equity; (3) comprehensive income; (4) the income statement; (5) the statement of cash flows; and (5) the notes to the financial statements.
- Identify the SEC accounting rules applicable to the preparation and inclusion of financial statements in the Form 10-K (Annual Report) and the Form 10-Q (Quarterly Report) for those entities subject to such reporting requirements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate

Impairment and Exit and Disposal Activities ASC 360 & ASC 420

Obtain the sound theoretical knowledge and relevant hands-on experience that will ensure compliance with Accounting for Impairment or Disposal of Long-Lived Assets (ASC 360 and the Costs Associated with Exit or Disposal Activities ASC 420). Review the provisions, scope, financial statement presentation and other critical issues related to the standards.

Learning Objectives:

A thorough and practical understanding of Accounting for Impairment or Disposal of Long Lived Assets (ASC 360) and the Costs Associated with Exit or Disposal Activities (ASC 420) requires a familiarity with the significant provisions of both standards. Through effective examples and a review of important definitions, participants will understand revisions to reporting and disclosure requirements and how both relate to previous accounting treatments. After completing this session you will be able to:

- **ASC 360: Accounting for Impairment or Disposal of Long Lived Assets**
 - Identify the objectives, purpose and scope of ASC 360
 - Define impairment
 - Recognize the accounting for identifiable intangible assets and goodwill
 - Name the significant provisions of ASU 2014-08
 - Identify the presentation and disclosure requirements for impairments and disposals
 - Recognize the similarities and differences between the accounting principles utilized for assets to be disposed of by sale, assets to be held and used, and assets to be disposed of other than by sale
 - Define the disclosure requirements
- **ASC 420: Costs Associated with Exit or Disposal Activities**
 - Define the scope of ASC 420
 - Identify the principles utilized when recognizing Exit Activity Costs
 - Define the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Accounting U.S. GAAP

Interim Reporting (ASC 270)

This course will be an overview of:

- The accounting and disclosure principles for interim financial reporting for entities other than publicly traded companies
- The unique requirements for interim financial reporting for publicly traded companies

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the application principles for interim financial information; and
- Identify reporting and disclosure requirements for interim financial reporting.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: Experience in Financial Reporting

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Introduction to XBRL: The Business Language of Tomorrow

The language of business reporting is changing, and those who don't learn it are sure to be left behind. XBRL Extensible Business Reporting Language is the next-generation language after HTML. Familiarize yourself with XBRL and its applications, and learn how this equivalent of a UPC code, which tells computers how to display text, is reshaping the way business information is reported.

Learning Objectives:

A practical understanding of XBRL will help participants prepare themselves and their organizations for the SEC-mandated use of XBRL. Gain a solid foundational knowledge of this new language and explore the resources and tools that will ensure continued expertise even as XBRL's place in the business reporting world continues to evolve. At the conclusion of this session you will be able to:

- Define XBRL
- Outline the anatomy of XBRL
- Identify XBRL initiatives by U.S. institutions
- Summarize the SEC's involvement and responsibilities in XBRL initiative
- Identify implementation issues and challenges
- Identify the findings in early XBRL filings
- Identify how to keep up with XBRL development and resources

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Experience in Financial Reporting

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Inventory: Techniques to Manage, Account for and Value

Inventory management and valuation is one of the most critical functions of any business. It is also one of the most complex business functions, due to the sheer number of possible accounting approaches. Explore methodologies that are utilized in managing, costing, and valuing inventory.

Learning Objectives:

Gain critical insights and practical working knowledge into the benefits, objectives, and roles of the accounting procedures and principles involved in the accurate valuing, reporting, and analyzing of inventory and its related costs. This course also includes critical knowledge about various inventory management techniques. After completing this session you will be able to:

- Compare, contrast and apply the following inventory valuation and management concepts:
 - Cost flow assumptions
 - Lower of Cost or Market
 - Inventory Estimation Methods
 - EOQ and EOP
 - Cost Accounting
 - Process Cost Accounting
 - Standard Cost Accounting
 - Activity-Based Costing
 - Joint Cost Allocation
 - Just-In-Time Inventory
 - Managerial Accounting
 - Direct vs. Full

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Liabilities (ASC 400-480)

This course will be an overview of:

- The definition and scope of various types of liabilities.
- The nature, types, valuation, disclosure, and recognition of liabilities.
- The primary considerations for accounting for liabilities.
- Illustrated examples of how to apply FASB ASC 405–480, Accounting for Liabilities.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify professional guidance on the accounting for and reporting of liabilities.
- Recognize types of liabilities, including asset retirement and environmental obligations, exit or disposal cost obligations, deferred revenue, commitments, contingencies, guarantees, and debt.
- Identify the criteria associated with accounting for liabilities, including issues of presentation, disclosure, recognition, and valuation.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate



Liquidation Basis of Accounting (ASC 205-30)

The Financial Accounting Standards Board in 2013 issued ASU 2013-07, *Presentation of Financial Statements (Topic 205): The Liquidation Basis of Accounting*, and in 2014 issued 2014-15, *Going Concern*, to help address liquidity challenges, going concern, substantial doubt, economic and industry risk factors, and other issues facing corporate America today. Familiarize yourself with the historical forces that foreshadowed the current actions and learn the updated guidance.

Learning Objectives:

Implementation of the "Presentation of Financial Statements (Topic 205): The Liquidation Basis of Accounting" standards was a two-phase project. Participant should gain a practical familiarity with key changes due to the issuance of the accounting standards update, compare the ASU to IFRS and U.S. GAAP, and learn how liquidation is defined and when it's considered "imminent." In addition, participants will explore the FASB's approach to going concern issues. After completing this session you will be able to:

- Identify the project history leading to the issuance of the ASU related to the liquidation basis of accounting and going concern;
- Identify the requirements of ASU 2013-07 regarding liquidation;
- Apply accounting treatment under ASU 2013-07; and
- Identify the requirements of ASU 2014-15 regarding whether an entity will be considered a going concern.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of Public or Corporate accounting experience

Advanced Preparation: None

Course Level: Intermediate





Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis

Gain a solid understanding of the many elements and requirements of the Compensation Discussion & Analysis (CD&A) 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.

Learning Objectives:

Changes effective with the 2007 proxy season have put increased emphasis and scrutiny on organizations' compensation disclosure statements. Gain a practical and current understanding of the Compensation Discussion & Analysis (CD&A) section of the financial report and its many mandates, including the use of appropriate language, required tables, and the kinds of compensation that are required to be disclosed. After completing this session you will be able to:

- Describe the types of disclosures required under CD&A
- Define the required Option Grant information
- Identify the key CD&A preparation steps
- Define the seven CD&A tables and the key information that is included within
- Compare and contrast the disclosure requirements for Related Party Transactions, Corporate Governance and Beneficial Ownership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Meeting SEC Disclosure Requirements – MD&A

On Demand

Compliance with Securities and Exchange Commission guidelines is critical, particularly in the Management's Discussion & Analysis (MD&A). We will discuss current MD&A issues while receiving expert guidance that will clarify many of the complex issues related to preparing your MD&A disclosures.

Learning Objectives:

With increased attention to an organization's financial performance, the Management's Discussion & Analysis (MD&A) section of the financial report has taken on increased significance today. Learn how to stay in compliance with the MD&A, which gives investors' management's unique perspective of a company's performance and trends. After completing this session you will be able to:

- Recognize the key MD&A requirements of Item 303 within Regulation S-K
- Recognize the key guidance provided under FRR-72, FRR-36, and FRR-83 regarding the preparation of MD&A disclosures
- Recognize the MD&A requirements contained within Staff Accounting Bulletins (SAB)
- Identify the MD&A requirements for Interim Periods reporting
- Recognize current issues addressed in MD&A.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Nonmonetary Transactions

This course will be an overview of:

- The definition of monetary and nonmonetary transactions
- The distinction between monetary and nonmonetary transactions
- Determining whether a nonmonetary transaction has commercial substance and how to account for it
- The tax issues related to nonmonetary transactions, specifically under Internal Revenue Code section 1031 and 1032

Learning Objectives:

After completing the course the learner should be able to:

- Recognize the difference between monetary and nonmonetary assets and transactions
- Identify key accounting provisions for nonmonetary transactions
- Recognize whether a transaction has commercial substance
- Identify tax issues related to nonmonetary transactions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2-3 years of accounting experience (public or industry)

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Opening a New Chapter: Fresh-Start Accounting and Subsequent Events

As companies file for and emerge from bankruptcy with increasing frequency in today's business world, a thorough understanding and careful application of related rules is more important than ever. Explore the complex and easy-to-misunderstand issues surrounding Fresh-Start Accounting (ASC 852) and Subsequent Events (ASC 855).

Learning Objectives:

Obtain a critical understanding of Fresh-Start Accounting and Subsequent Events through an exploration of essential definitions, related accounting standards and relevant examples. Secure the practical skills and experience to help entities that have emerged from bankruptcy to determine their reorganization value while establishing a new basis for financial reporting. Understand the accounting and presentation issues related to the disclosure of events that occur after the balance sheet date but before financial statements are available to be issued. At the conclusion of this session you will be able to:

- Fresh-Start Accounting (ASC 852):
 - Define and determine when fresh-start accounting rules are applied, the purpose of fresh-start accounting, relevant accounting standards, the process of applying fresh-start accounting and relevant definitions
 - Compare and contrast financial reporting requirements during reorganization procedures and when emerging from reorganization
 - Determine how to properly present pre confirmation contingencies, comparative financial statements and entities not qualifying for fresh-start reporting
 - Describe the disclosure requirements
- Subsequent Events (ASC 855):
 - Define the scope and purpose of subsequent events accounting
 - Define the key terms
 - Describe the date through which an entity should evaluate subsequent events
 - Compare and contrast the recognition and non-recognition of subsequent events
 - Describe the audit impact
 - Compare and contrast the disclosure requirements
 - Define the effective date

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of Corporate Accounting and Reporting experience

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Pensions: Implementing the Accounting & Financial Reporting Requirements (ASC 715/SFAS 87 & 106, ASC 712/SFAS 112)

With the growing number of requirements that must be met today, the accounting and reporting of pension and other postretirement benefits pose increasingly difficult implementation and comprehension challenges. The course will enhance your understanding and skills, allowing you to bring clarity and understanding to these demanding issues in real-world situations.

Learning Objectives:

Gain a relevant and practical understanding of the myriad of requirements presented by ASC 715 and ASC 712. Learn the critical characteristics and types of pension plans and how to properly account and report their costs. After completing this session you will be able to:

- Pensions Plans (ASC 715/SFAS 87 & 158):
 - Outline the characteristics and the types of plans
 - Define the appropriate accounting treatment
 - Identify the disclosure requirements
- Postretirement Benefits Other than Pensions (ASC 715/SFAS 106):
 - Outline the postretirement benefits other than pensions
 - Define the appropriate accounting treatment
 - Identify the disclosure requirements
- Postemployment Benefits (ASC 712/SFAS 112):
 - Define post employment benefits
 - Outline the liability reporting criteria
 - Identify the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Preparing the Statement of Cash Flows in Accordance with ASC 230 (SFAS 95)

Cash flow is crucial to any company's success, but it's also vulnerable to a wide range of internal and external forces. The ability to identify those factors and produce accurate and timely cash flow statements is critical. Participants will come away with specific knowledge of the three categories within a Statement of Cash Flows - operating, investing, and financing. In addition, by participating in a case study with journal entries and working schedules, you'll get a uniquely realistic opportunity to practice real-life strategies while preparing a statement to completion.

Learning Objectives:

The Statement of Cash Flows is a required U.S. GAAP financial statement that requires knowledge of ASC 230 (SFAS 95) as well as the ability to understand the significant but sometimes subtle differences between net income, cash flow, and operating, investing and financing activities. After completing this session you will be able to:

- Define the evolution and purpose of the Statement of Cash Flows
- Identify the major classifications of cash flows
- Compare, contrast and apply the direct and indirect methods of preparing the Statement of Cash Flows
- Compare and contrast operating, investing and financing activities that impact cash inflows and outflows
- Identify the sources of information for the Statement of Cash Flows

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None





Accounting U.S. GAAP

Private Company Financial Reporting

This course will be an overview 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
- International Option for IFRS for SMEs

Learning Objective:

After completing this course, the learner should be able to:

- Identify ASUs issued by the FASB that were originated by the Private Company Council
- Recognize differences between U.S. GAAP and the AICPA financial reporting framework for SMEs
- Identify differences between IFRS and IFRS for SMEs

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity ASU 2014-08

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.

Learning Objectives:

After completing this session you will be able to:

- Recognize the following regarding ASU 2014-08:
 - Why was the project undertaken
 - Who is affected
 - Main provisions of the update
 - Scope and effective dates
- Recognize the presentation requirements for discontinued operations(ASC 205)
- Identify the reporting and disclosure requirements for property, plant, and equipment (ASC 360) and discontinued operations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate



Revenue Recognition (ASC 605 & ASC 605-25), Pt. 1

Revenue recognition is one of today's most critical and difficult reporting area both for accountants and standard setters. In this two-part course we will cover the multiple pieces of authoritative literature, including ASC 605 and ASC 605 - 25 (SAB 101 and SAB 104). Gaps in guidance mean challenges are ongoing. Begin your examination of revenue recognition by gaining a valuable familiarity with GAAP requirements, and learn how to recognize revenue from services, products and multiple element arrangements.

Learning Objectives:

In this first of Becker's two-part series on Revenue Recognition you will examine relevant examples, insightful Q&A's that address significant and contemporary issues, and a practical recognition checklist. You will be well-positioned to transfer classroom learning to real world application. After completing this session you will be able to:

- Define the four contract criteria that must be met before revenue can be recognized under ASC 605 (SAB 104)
- Outline and apply the requirements to meet the "persuasive evidence of an arrangement" criterion
- Compare and contrast the requirements to meet the "delivery has occurred or services have been rendered" criteria and apply these concepts via illustrative examples
- This session will specifically address – Risk & Rewards, Acceptance Clauses, Unfulfilled Obligations/Upfront Fees, and Consignment/Demonstration and Bill & Hold Arrangements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Revenue Recognition (ASC 605 & ASC 605-25), Pt. 2

Revenue recognition is one of today's most critical and difficult reporting area both for accountants and standard setters. In this two-part course we will cover the multiple pieces of authoritative literature, including ASC 605 and ASC 605 - 25 (SAB 101 and SAB 104). Gaps in guidance mean challenges are ongoing. Begin your examination of revenue recognition by gaining a valuable familiarity with GAAP requirements, and learn how to recognize revenue from services, products and multiple element arrangements.

Learning Objectives:

In this second of Becker's two-part series on Revenue Recognition you will examine relevant examples, insightful Q&A's that address significant and contemporary issues, and a practical recognition checklist. You will be well-positioned to transfer classroom learning to real world application. After completing this session you will be able to:

- Outline and apply the requirements to meet the "price is fixed and determinable" criterion
- Define and apply the requirements to meet the "collection is reasonable assured" criterion
- Compare and contrast the principles and define the process followed for revenue arrangements with multiple deliverables (ASC 605-25/EITF 00-21)
- Outline the principles followed to properly account for deferred cost
- Access to a revenue recognition checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: Revenue Recognition SAB 104/EITF 00-21 Part 1

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

SEC Comfort Letters

This course will be an overview of:

- 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.

Learning Objectives:

After completing the course the learner should be able to:

- Identify the purpose of comfort letters in the underwriting process.
- Identify what information should be included in a comfort letter.
- Recognize the parties involved: who prepares a comfort letter, who uses a comfort letter, and how a comfort letter is used.
- Recognize the auditing standards related to comfort letters.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accounting experience (public or industry)

Advanced Preparation: None

Course Level: Introductory





Accounting U.S. GAAP

SEC Initial Public Offering Requirements

This course will be an overview of:

- IPO inclusive of the purpose along with the pros and cons of going public
- The process of bringing a company to market
- The role of the independent auditor and other professionals
- Case studies of IPOs highlighting the outcomes and success factors

Learning Objectives:

After completing the course the learner should be able to:

- Identify the major concepts related to the overall IPO market
- Recognize how a company is brought to market and why
- Identify the SEC requirements for a company to go public
- Define the independent auditor's role in the IPO process
- Recognize the components of the Form S-1

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accounting experience (public or industry)

Advanced Preparation: None

Course Level: Intermediate



Accounting U.S. GAAP

SEC Reporting Requirements, Pt. 1

This course will be an overview of:

- The role the Securities and Exchange Commission plays in the context of information reporting requirements of public companies.
- The purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, and Form 144.
- The requirements for interim and annual financial statements pursuant to Regulation S-X.

Learning Objectives:

After completing the course the learner should be able to:

- Identify the role the Securities and Exchange Commission (SEC) plays in the context of information reporting requirements of public companies.
- Recognize the purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, and Form 144.
- Recognize the requirements for interim and annual financial statements pursuant to Regulation S-X.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

SEC Reporting Requirements, Pt. 2

This course will be an overview of the following:

- The auditor's role in the process of SEC reporting.
- The 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.
- The PCAOB's role with respect to auditors and accounting standards.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the auditor's role in the process of SEC reporting;
- Identify the 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;
- Recognize the PCAOB's role with respect to auditors and accounting standards;

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: N/A

Advanced Preparation: SEC Reporting Requirements, Pt. 1

Course Level: Intermediate



SEC Reporting Requirements, Pt. 3

This course will be an overview of the following:

- The various roles inherent in corporate governance.
- Various concepts related to the auditor's role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies; and (ix) non-GAAP reporting.
- More complex SEC reporting rules in Regulation S-X.
- The information contained in Regulation A+.
- The methods of research available and sources of guidance issued by the SEC.

Learning Objectives:

After completing this course, the learner should be able to:

- Compare the various roles inherent in corporate governance;
- Recognize various concepts related to the auditor's role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies and (ix) non-GAAP reporting;
- Identify and apply more complex SEC reporting rules in Regulation S-X;
- Identify the application of Regulation A and A+ to the issuance of securities;
- Identify the methods of research available, and sources of guidance (such as Staff Accounting Bulletins and Financial Reporting Releases) issued by the SEC.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: N/A

Advanced Preparation: SEC Reporting Requirements, Pt. 1 & 2

Course Level: Intermediate



Accounting U.S. GAAP

SEC Trends and Actions 2014

This course will be an overview of:

- Current Developments within the SEC
 - Personnel Changes
 - Project Updates
 - Other Matters
- Division of Corporate Finance
 - Recent Trends in Comment Letters
 - Industry Specific Comment Letters
- Division of Enforcement
 - Enforcement Actions

Learning Objectives:

To enable participants to understand current developments within the SEC that include:

- Recognize status updates of emerging issues, hot topics and projects within the SEC
- Identify trends in comments letters issued to registrants
- Recognize enforcement actions by the SEC

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Segment Reporting

This course will be an overview of:

- The accounting standards applicable to identification and disclosure of reportable segments
- The terminology relevant to segment reporting
- The implementation issues related to reportable segments

Learning Objectives:

After completing this course, the learner should be able to:

- Define an operating segment
- Identify reportable segments
- Recognize common implementation issues

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Share-Based Payments (ASC 718/SFAS 123R): Accounting for Stock Options & Other Stock-Based Compensation

Participants will learn the formulas, objectives and requirements related to Shared-Based Payments (ASC 718/SFAS 123R) while studying practical examples and models that offer real-world applications. This course not only puts the standards in historical context, but provides a solid foundational knowledge of issues including valuation considerations, the vesting period, compensation expense, capitalization, income tax accounting, EPS calculation, private company considerations, transition methods and disclosures.

Learning Objectives:

Framed by the history of stock-based compensation, participants will gain a practical understanding of the complicated issues and basic accounting rules related to stock-based compensation (ASC 718/SFAS 123R). After completing this session you will be able to:

- ASC 718/SFAS 123R
 - Define the primary objectives covered
 - Outline the hierarchy of Fair Value
 - Compare and contrast share-based payments classification (equity, liabilities)
- ASC 718/SAB 107
 - Define the key topics covered
 - Compare and contrast the valuation models
 - Compare and contrast the various vesting alternatives
 - Define the accounting for forfeitures
 - Outline the capitalization rules and income tax accounting
 - Define the impact to Non-public Companies
 - Outline the required disclosures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Software Revenue & Expense Recognition (ASC 985, ASC 350, ASC 730, and ASC 985)

Today's business world moves fast, and nowhere does change come more rapidly than in the accounting environment, where new software revenue and expense recognition rules demand adaptability, vigilance, and a sound understanding of the most current standards and amendments. Obtain the critical background and practical skills that ensure success and compliance despite this continually shifting landscape.

Learning Objectives:

By exploring relevant examples and definitions, recent changes, and critical subtleties, participants will obtain a working knowledge of current standards and the accounting practices specifically required in today's software revenue and expense recognition arena. After completing this session you will be able to:

- Define the scope of ASC 985 (SOP 97-2)
- Compare, contrast and apply the revenue recognition criteria defined within ASC 985
- Compare and contrast and define the process followed to properly account for multiple element arrangements under ASC 985 (SOP 97-2)
- Outline and apply the principles utilized to account for Research & Development costs under ASC 730 (SFAS 2)
- Compare and contrast the principles utilized to account and disclose the Cost of Computer Software to be Sold, Leased, or Otherwise Marketed under ASC 985 (SFAS 86)
- Define the principles utilized to account for Cost of Computer Software Developed or Obtained for Internal Use under ASC 350 (SOP 98-1)
- Access to a listing of various definitions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Standard Costing

This program will begin with an overview of the definition of standard costing and an exploration of how standard costing is used by companies. It will also include a detailed overview of variance analysis (using standard costs) and a section devoted to current trends and examples of standard costing in action.

Learning Objectives:

As part of this course, participants will review the basic technicalities of and current trends in standard costing. At the conclusion of this session participants will be able to:

- Define standard costing and distinguish it as a subset of managerial accounting
- Understand how companies use standard costing as a part of their managerial accounting system
- Identify how to establish and utilize standard costing
- Perform variance analysis

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 – 3 years accounting experience

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Stock Compensation

This course will be an overview of:

- The definition of stock compensation.
- Differences between share-based payment transactions with employees, including awards classified as equity, awards classified as liabilities, employee stock ownership plans, and employee stock purchase plans.
- Examples of stock compensation reporting.
- Tax consequences of stock-based compensation plans.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify how organizations offer stock compensation to employees.
- Identify differences between classifying stock compensation as equity vs. liability.
- Identify the basic principles involved in accounting for stock purchase plans and stock ownership plans.
- Recognize the effects of stock options on earnings per share computations.
- Recognize the GAAP rules for accounting for stock compensation transactions as outlined in ASC 718.
- Recognize the GAAP rules for presenting stock compensation transactions as outlined in ASC 718.

Instructor: Mike Brown

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Sustainability Accounting and Integrated Reporting

This course will be an overview of the standards and conceptual framework behind sustainability accounting, including the history, purpose, and leadership structure of the Sustainability Accounting Standards Board. It will include a discussion of the needs and benefits of integrated reporting as well as examples of industry standards and companies currently using the framework.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the history, purpose, and leadership structure of the SASB.
- Define the Conceptual Framework and methodology used by SASB.
- Recognize the needs and benefits of Integrated Reporting.
- Define the framework, the principles, and the elements of the Integrated Report.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 – 3 years accounting experience

Advanced Preparation: None

Course Level: Basic



Tangible and Intangible Asset Impairment, Pt. 1

No matter whether assets are tangible (including buildings and equipment) or intangible (such as copyrights, computer software, and customer lists), complex rules are in place to account for asset impairment. Compliance today means knowing the process for testing goodwill for impairment, how ASU 2011-08 changed ASC 350, financial statement presentation guidelines, and disclosure requirements. Additionally, participants also will understand how U.S. GAAP, IFRS, and convergence efforts are impacting the treatment of goodwill impairment.

Learning Objectives:

During the first of this two-part course, participants will gain a practical overview of the wide variety of rules affecting goodwill, tangible assets, and intangible assets. After completing this session you will be able to:

- Outline the general rules to account for asset impairment to both tangible and intangible assets
- Explain the two-step process for testing goodwill for impairment as outlined in ASC 350 and the change to ASC 350 created by ASU 2011-08
- Summarize the financial accounting treatment and related impairment testing for general intangibles other than goodwill, including internal-use software and website development

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of Public or Corporate accounting experience

Advanced Preparation: None

Course Level: Intermediate



Tangible and Intangible Asset Impairment, Pt. 2

No matter whether assets are tangible (including buildings and equipment) or intangible (such as copyrights, computer software, and customer lists), complex rules are in place to account for asset impairment. Compliance today means knowing the process for testing goodwill for impairment, how ASU 2011-08 changed ASC 350, financial statement presentation guidelines, and disclosure requirements. Additionally, participants also will understand how U.S. GAAP, IFRS, and convergence efforts are impacting the treatment of goodwill impairment.

Learning Objectives:

During the second part of this two-part course, participants will gain a practical overview of the wide variety of rules affecting goodwill, tangible assets, and intangible assets. After completing this session you will be able to:

- Summarize the financial accounting treatment and related impairment testing for general intangibles other than goodwill, including internal-use software and website development
- Outline the major differences between the treatment of goodwill impairment under U.S. GAAP and IFRS and the convergence efforts
- Describe the rules to account for impairment of long-term tangible assets held for use or disposal
- Define the financial statement presentation and disclosure requirements related to asset impairment

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of Public or Corporate accounting experience and the successful completion of Becker's Tangible and Intangible Asset Impairment, Part 1

Advanced Preparation: None

Course Level: Intermediate





Accounting U.S. GAAP

Transparency and Accuracy Through Fair Value Measurements (ASC 820/SFAS 157)

Today's business world is a highly regulated place where change is the only constant. Position yourself for success in this challenging environment by gaining a relevant understanding - in plain English - of critical SEC rules governing Fair Disclosure and non-GAAP financial measures, as well as an overview of sustainability reporting.

Learning Objectives:

Different definitions and guidance in the measurement of fair value has led to inconsistency and added complexity in Generally Accepted Accounting Principles. And with more than 60 FASB standards dependent on fair value measurements, a practical understanding of ASC 820 (SFAS 157) is critical. Gain the practical insight that can help bring transparency and accuracy to your organization's financial statements:

- Define Fair Value (ASC 820)
- Outline what is not addressed within ASC 820
- Describe the unit of accounting
- Describe, compare and contrast the following considerations/principles:
 - Market-based Measures vs. Entity-based Measures
 - Exit Price vs. Entry Price
 - Market Participants
 - Orderly Transactions
 - Highest Use/Principal Market vs. Most Advantageous Market
 - Transaction Costs
 - Transportation
- Define the accounting principles applied when valuing assets and liabilities
- Outline the three available techniques to measuring fair value
- Describe the multiple levels within the Fair Value Hierarchy
- Define the Unit of Valuation utilized within ASC 820
- Outline the reporting requirements under ASC 820

Instructor: Michael Brown, CPA

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Transfers and Servicing Financial Assets (ASC 860)

This course covers ASC 860, which is the guidance related to transfers and servicing of financial assets. Specifically, the course will cover what qualifies as a transfer of a financial asset, control criteria for transfers of financial assets, how to account for sales-type transfers and finance-type transfers, what is meant by servicing of financial assets, and the disclosure requirements of ASC 860.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize what qualifies as a transfer of a financial asset
- Identify the control criteria for transfers of financial assets
- Recognize how to account for sales-type transfers
- Recognize how to account for finance-type transfers
- Identify what is meant by servicing of financial assets
- Identify disclosure requirements of ASC 860

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





U.S. Securities and Exchange Commission: Recent Trends and Actions-2013

On Demand

New leadership and other personnel aren't the only recent changes at the SEC. See how the organization has renewed its focus on financial fraud, toughened its disclosure requirements, and started playing in the social media sandbox. Consider issues like the future of IFRS in the United States, review industry-specific comment letters and recent trends, and pull back the curtain to shed light on the SEC's enforcement division.

Learning Objectives:

Impacting everything from the boardroom and the accountant's cubicle to minerals mined half the globe away, there may be no more critical arm of the government in the corporate world than the Securities and Exchange Commission. Ethical and legal compliance demands a solid understanding not only of the SEC as it exists today, but changes it has recently ushered in and the game-changing issues at its doorstep. At the conclusion of this session you should be able to:

- Recognize the mission, responsibilities, divisions, and offices of the SEC
- Recognize the current status of significant SEC projects
- Identify recent trends in SEC Comment Letters
- Identify recent trends in SEC Industry Specific Comment Letters
- Recognize issues and trends recently addressed by the SEC Division of Enforcement

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accounting U.S. GAAP

Uncovering the Truth with Forensic Accounting

Forensic accounting is playing an increasingly important role in corporate investigations and in criminal and civil matters in the business environment. Learn the basics of this critical role in a business world where U.S. organizations lose 7 percent of their annual revenues to fraud.

Learning Objectives:

Participants will gain an appreciation of the need for this critical role, as well as a practical overview of the skill sets and knowledge required of forensic accountants. Understand the types of fraud, learn how to uncover fraud, and gain a practical and relevant understanding of computer forensics as well as the appropriate and effective steps in conducting internal investigations. After completing this session you will be able to:

- Define why forensic accounting is important and what is at stake
- Outline the benefits of bringing forensic accounting skills in house
- Compare and contrast the types of fraud
- Identify the skills of forensic accountants
- Compare and contrast the basics to uncovering fraud
- Outline the critical steps in conducting computer forensics
- Define how to plan and conduct an internal investigation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Overview





Understand the Consolidation of VIE: FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Pt. 1

This three-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 identify the criteria used to identify the primary beneficiary. The program includes the recently released SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules accounting for variable interest entities.

Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R and ARB No. 51. This course focuses on defining and identifying variable interests in a business. At the conclusion of this session you will be able to:

- Define the various combination/consolidations methods
- List examples of variable interest entities
- Define the two valuation techniques
- Outline the FIN 46R exemptions
- List the criteria that must be met in order for an organization to be categorized as a variable interest

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of U.S. GAAP experience

Advanced Preparation: None

Course Level: Intermediate





Understand the Consolidation of VIE: FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Pt. 2

This three-part program walks participants through real-world examples and case studies and enables 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 identify the criteria used to identify the primary beneficiary. The program includes SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules of accounting for variable interest entities.

Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R, and ARB No. 51. This course focuses on the testing utilized to determine if an organization qualifies as a variable interest entity. At the conclusion of this session you will be able to:

- Define the qualitative technique utilized to determine if an organization meets the criteria to be categorized as a variable interest entity
- Identify the primary beneficiary of a variable interest entity and how the following items impact the beneficiary/who consolidates the variable interest entity:
 - Expected losses
 - Rights to residual returns
 - Voting rights

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Understanding the Consolidation of Variable Interest Entities: FASB Interpretation No. 46/46R, ARB No. 51 & SFAS 167, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Understand the Consolidation of VIE: FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Pt. 3

This three-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 identify the criteria used to identify the primary beneficiary. The program includes the recently released SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules of accounting for variable interest entities.

Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R, and ARB No. 51. This course focuses on defining and identifying the primary beneficiary. At the conclusion of this session you will be able to:

- Determine if your organization is required to follow the related party disclosure rules (SFAS 57)
- Define what it is meant to be an affiliate of the enterprise
- List the methods for determining the primary beneficiary
- List the variable interest entity disclosure requirements for those that meet the primary beneficiary requirements or hold a significant variable interest

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Understanding the Consolidation of Variable Interest Entities: FASB Interpretation No. 43/46R and ARB No. 51, Pt. 1 and Pt. 2

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS Courses

- Accounting & Reporting Changes in Foreign Exchange Rates and Hyperinflationary Economies under IFRS IAS 21 & 29
- Accounting for Assets under IFRS: What You Need to Know about Assets Held for Sale and Discontinued Operations (IFRS 5)
- Accounting for Assets under IFRS: What You Need to Know about Impairment of Assets (IAS 36)
- Accounting for Assets under IFRS: What You Need to Know about Intangible Assets (IAS 38)
- Accounting for Assets under IFRS: What You Need to Know about Inventories/Borrowing Costs (IAS 2 & 23)
- Accounting for Assets under IFRS: What You Need to Know about Property, Plant & Equipment and Investment Property (IAS 16 & 40)
- Accounting for Liabilities under IFRS: What You Need to Know about Employee Benefits (IAS 19)
- Accounting for Liabilities under IFRS: What You Need to Know about Income Taxes (IAS 12)
- Accounting for Liabilities under IFRS: What You Need to Know about Provisions, Contingent Liabilities & Assets (IAS 37)
- Accounting for Liabilities under IFRS What You Need to Know about Share-based Payment (IFRS 2)
- Accounting for Liabilities under IFRS: What You Need to Know about Leases (IAS 17)
- Financial Statement Disclosures under IFRS: What You Need to Know
- First-time Adoption of International Financial Reporting Standards (IFRS 1)
- IFRS Accounting & Reporting Financial Instruments (IFRS 9)
- IFRS Accounting & Reporting Insurance Contracts (IFRS 4)
- IFRS and the Impact on Your Balance Sheet **NEW**
- IFRS and the Impact on Your Organization **NEW**
- IFRS How to Account for and Present Interests in Other Entities other than Subsidiaries (IFRS 11, 12 & IAS 28), Pt. 1
- IFRS How to Account for and Present Interests in Other Entities other than Subsidiaries (IFRS 11, 12 and IAS 28), Pt. 2



Accounting IFRS Courses

- **IFRS: Accounting & Reporting the Exploration for and Evaluation of Mineral Resources - IFRS 6**
- **IFRS: Accounting & Reporting Agricultural Activity (IAS 41)**
- **IFRS: Accounting & Reporting by Retirement Benefit Plans (IAS 26)**
- **IFRS: Accounting for and Presenting Revenue & Construction Contracts (IAS 18 & 11)**
- **IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Pt. 1**
- **IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Pt. 2**
- **IFRS: Understanding How to Account for and Present Consolidated Financial Statements (IFRS 10 and IFRS 12)**
- **IFRS: Understanding How to Account for and Present Separate Financial Statements (IAS 27)**
- **IFRS: Understanding How to Apply Fair Value Measurement (IFRS 13), Pt. 1**
- **IFRS: Understanding How to Apply Fair Value Measurement (IFRS 13), Pt. 2**
- **IFRS: Understanding How to Apply Financial Instruments Disclosures (IFRS 7) and Earnings per Share (IAS 33)**
- **IFRS: Understanding How to Apply Financial Instruments Recognition, Measurement, & Presentation (IAS 39 and 32)**
- **IFRS: Understanding How to Prepare and Present Financial Statements (IAS 1 & 7)**
- **IFRS: What You Need to Know about Accounting for Government Grants & Disclosures of Government Assistance (IAS 20)**
- **Understanding the Fundamental Concepts and Characteristics of IFRS (The Conceptual Framework for Financial Reporting)**



Accounting & Reporting Changes in Foreign Exchange Rates and Hyperinflationary Economies under IFRS (IAS 21 & 29)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Changes in Foreign Exchange Rates and Hyperinflationary Economies (IAS 21 & 29). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Fluctuating foreign exchange rates in hyperinflationary economies pose difficult challenges and complexities when applying International Reporting Standards. Gain the knowledge and experience that will allow you to apply IAS 21 (The Effects of Changes in Foreign Exchange Rates) and IAS 29 (Financial Reporting in Hyperinflationary Economies) within your organization. At the conclusion of this session you should be able to:

- The Effect of Changes in Foreign Exchange Rates (IAS 21):
 - Define the objective and scope of The Effect of Changes in Foreign Exchange Rates (IAS 21)
 - List the definitions utilized in IAS 21
 - Compare, contrast and apply the principals utilized to report foreign currency transactions in the functional currency
 - Compare, contrast and apply the principals utilized to present in other than functional currency
 - Outline the disclosure requirements under IAS 21
- Financial Reporting in Hyperinflationary Economies (IAS 29):
 - Define the objective and scope of Financial Reporting in Hyperinflationary Economies (IAS 29)
 - Compare, contrast and apply the principals utilized to restate financial statements
 - Outline the disclosure requirements under IAS 29
 - Access to a guideline and checklist for IAS 21 and 29

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Assets under IFRS: What You Need to Know about Assets Held for Sales and Discontinued Operations (IFRS 5)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Non-Current Assets Held for Sale and Discontinued Operations (IFRS 5). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Rapid and important changes are underway in the accounting world. Obtain critical working knowledge on the treatment of Non-current Assets Held for Sale and Discontinued Operations under International Financial Reporting Standards. This course will blend theory and practical hands-on experience to enable the effective application of IFRS 5. At the conclusion of this session you should be able to:

- Define the scope of Non-current Assets Held for Sale and Discontinued Operations under International Financial Reporting Standards 5 (IFRS 5)
- List the definition of Non-current Assets Held for Sale and Discontinued Operations under IFRS 5
- Outline the concepts utilized to determine the classification of Non-current Assets under IFRS 5
- Define the various methodologies utilized to measure Non-current Assets under IFRS 5
- Define the presentation and disclosure requirements under IFRS 5
- Outline the convergence status of IFRS 5 and SFAS 144
- Access to a checklist on when and how to apply IFRS 5

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Assets under IFRS: What You Need to Know about Impairment of Assets (IAS 36)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for the Impairment of Assets (IAS 36). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The effective application of IAS 36 – Impairment of Assets – is critical to the appropriate preparation and presentation of financial statements under International Financial Reporting Standards. A blend of theory and practical hands-on experience will equip you for real-world applications of IAS 36. At the conclusion of this session you will be able to:

- Define the scope of Impairment of Assets under International Accounting Standards 36 (IAS 36)
- List the definition of Impairment of Assets under IAS 36
- Outline the rules followed to measure the recoverable amount of an Impaired Asset under IAS 36
- Define the rules followed to determine when to recognize and how to measure an impairment loss under IAS 36
- Summarize the rules utilized to determine when and how to measure the reversal of an impairment loss under IAS 36
- Define an Impaired Asset disclosure requirements under IAS 36
- Access to a checklist on when and how to apply IAS 36

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Assets under IFRS: What You Need to Know about Intangible Assets (IAS 38)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Intangible Assets (IAS 38). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Obtain not just theoretical knowledge, but relevant background experience and practical working knowledge of Intangible Assets within International Accounting Standards (IAS 38). Enhance your ability to properly, effectively and easily apply IAS 38 to financial statements in accordance with International Financial Reporting Standards. At the conclusion of this session you will be able to:

- Define the scope of Intangible Assets under International Accounting Standards 38 (IAS 38)
- List the definition of Intangible Assets under IAS 38
- Define the rules followed to determine when to recognize Intangible Assets under IAS 38
- Outline the methodologies utilized to value Intangible Assets at the various stages of its life under IAS 38
- Define the Intangible Assets disclosure requirements under IAS 38
- Access to a checklist on when and how to apply IAS 38

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Assets under IFRS: What You Need to Know about Inventories and Borrowing Costs (IAS 2 and 23)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Inventory and Borrowing Costs (IAS 2 and 23). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Obtain a relevant historical perspective, deepen your understanding of current standards, and acquire the critical hands-on experience that will allow you to effectively interpret and properly apply International Financial Reporting Standards for Inventory and Borrowing Costs (IAS 2 and 23). At the conclusion of this session you will be able to:

- Define the scope of Inventory under International Accounting Standard 2 (IAS 2)
- List the definition of Inventories under IAS 2
- Outline the methodologies utilized to value Inventory under IAS 2
- Compare and contrast US GAAP and IAS Inventory valuation methodologies
- Outline the rules followed when Inventories are recognized as an expense under IAS 2
- Define the Inventory disclosure requirements under IAS 2
- Define the scope of Borrowing Costs under IAS 23
- List the definition of Borrowing Costs under IAS 23
- List the rules utilized to determine if Borrowing Costs should be capitalized under IAS 23
- Define the Borrowing Cost disclosure requirements under IAS 23
- Compare and contrast Borrowing Costs under IAS 23 and US GAAP (SFAS 34)
- Access to a checklist on when and how to apply IAS 2 and 23

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on Your Organization
- International Financial Reporting Standards and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Assets under IFRS: What You Need to Know about Property, Plant & Equipment and Investment Property (IAS 16 and 40)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Property, Plant & Equipment and Investment Property (IAS 16 and 40). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Preparing Financial Statements in accordance with International Financial Reporting Standards requires accurate and up-to-date theoretical knowledge along with practical and thorough hands-on experience. At the conclusion of this session you will be able to:

- Define the scope of Property, Plant and Equipment under International Accounting Standards 16 (IAS 16)
- List the definition of Property, Plant and Equipment under IAS 16
- Define the rules followed to determine when to recognize Property, Plant and Equipment under IAS 16
- Outline the methodologies utilized to value Property, Plant and Equipment at the various stages of its life under IAS 16
- Define the Property, Plant and Equipment disclosure requirements under IAS 16
- Define the scope of Investment Property under IAS 40
- List the definition of Investment Property under IAS 40
- Define the rules followed to determine when to recognize Investment Property under IAS 40
- Outline the methodologies utilized to value Investment Property at the various stages of its life under IAS 40
- Define the Investment Property disclosure requirements under IAS 40
- Access to a checklist on when and how to apply IAS 16 and 40

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Liabilities under IFRS: What You Need to Know about Employee Benefits (IAS 19)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and reporting of Employee Benefits (IAS 19). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Enhance your theoretical knowledge and acquire the hands-on experience that will allow you to navigate the complexities surrounding International Financial Reporting Standards IAS 19 (Employee Benefits). At the conclusion of this session you should be able to:

- Define the objectives and scope of Employee Benefits under IAS 19
- Compare and contrast the four categories of Short Term Employee Benefits and their respective accounting treatment
- Compare and contrast the various forms of Post-Employment Benefits and their respective accounting treatment
- Compare and contrast the multiple forms of Other Long-Term Employee Benefits
- Describe Termination Benefits and the accounting treatment
- Access a disclosure requirements checklist, definitions, and transitional provisions utilized in IAS 19

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Liabilities under IFRS: What You Need to Know about Income Taxes (IAS 12)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Income Taxes (IAS 12). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Income Taxes (IAS 12). This is a standard that has seen amendments in recent years, ushering in new levels of complexity that demand theoretical knowledge along with practical hands-on experience. At the conclusion of this session you should be able to:

- Define the scope of Income Taxes under International Accounting Standards (IAS 12)
- List the definitions utilized in IAS 12 Income Taxes
- Compare and contrast the principles utilized to recognize Current and Deferred Tax Liabilities, and Tax Assets under IAS 12
- Compare and contrast the principles utilized to measure and account for Current and Deferred Tax Liabilities and Tax Assets under IAS 12
- Examine and outline how to present Tax Assets, Tax Liabilities and Tax Expenses under IAS 12
- Define the disclosure requirements of Income Taxes under IAS 12
- Access Income Tax disclosure requirements checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

Accounting for Liabilities under IFRS: What You Need to Know about Leases (IAS 17)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Leases (IAS 17). Learn how to effectively apply these standards within your organization.

Learning Objectives:

From theory to field application, this course provides the relevant background, context and tools to apply IAS 17 Leases under International Financial Reporting Standards. Understand key issues and the most recent amendments to the standard, and gain the practical experience that will help you to accurately and efficiently apply these standards within your organization. At the conclusion of this session you should be able to:

- Define the scope of Leases under International Accounting Standards (IAS 17)
- List the definitions utilized in IAS 17 Leases
- Outline the criteria utilized to classify Leases under IAS 17
- Compare and contrast the treatment of Leases of lessees and lessors
- Outline the principles that are utilized for Sale and Leaseback transactions
- Access a Lease disclosure requirements checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Liabilities under IFRS: What You Need to Know about Provisions, Contingent Liabilities & Assets (IAS 37)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Provisions, Contingent Liabilities and Contingent Assets (IAS 37). Learn how to effectively apply these standards within your organization.

Learning Objectives:

From theory to field application, this course provides the relevant background, context and tools to apply IAS 37 – Provisions, Contingent Liabilities and Contingent Assets under International Financial Reporting Standards. Understand key issues and the most recent amendments to the standard, and gain the practical experience that will help to you accurately and efficiently apply these standards within your organization. At the conclusion of this session, you should be able to:

- Define the scope of Provisions, Contingent Liabilities and Contingent Assets under IAS 37
- List the definition of Provisions, Contingent Liabilities and Contingent Assets under IAS 37
- Outline the criteria utilized to recognize provisions under IAS 37
- Define the various methods utilized to determine the bases of provisions under IAS 37
- Compare and contrast the various principles utilized to account for the reimbursement of expenditures required to settle a provision
- Outline the principles for changes in provisions
- List the recognition and measurement rules under IAS 37
- Define the presentation and disclosure requirements under IAS 37
- Access a checklist on when and how to apply IAS 37

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting for Liabilities under IFRS What You Need to Know about Share-based Payment (IFRS 2)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and reporting of Share-based Payment (IFRS 2). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Enhance your theoretical knowledge and acquire the hands-on experience that will allow you to navigate the complexities surrounding International Financial Reporting Standards IFRS 2 (Share-based Payment). At the conclusion of this session you will be able to Revenue (IAS 18):

- Define the objective and scope of Share-based Payment under IFRS 2
- List the definitions utilized in IFRS 2
- Identify the recognition principles for Share-based Payment
- Compare and contrast Equity-Settled, Cash-Settled and Share-based Payment transactions with Cash Alternatives
- Define Share-based Payment transactions among Group Entities
- Outline the disclosure requirements
- Access the transitional provisions, and a practical checklist regarding Share-based Payment

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

Financial Statement Disclosures under IFRS: What You Need to Know

Gain practical working knowledge and relevant experience that will enable you to accurately and easily comply with the financial statement disclosures requirements prescribed under International Accounting Standards 8, 10, 24, 33, 34 and IFRS 8.

Learning Objectives:

This session will focus on the financial statement disclosures required under the International Accounting Standards. You will specifically learn about the disclosure requirements for Accounting Policies, Changes in Accounting Estimates and Errors, Events after the Reporting Period, Related Party Disclosures, Earning per Share, Interim Financial Reporting and Operating Segments. At the conclusion of this session you will be able to:

- Define the treatment (e.g., Prior Period Adjustment) of Changes in Accounting Policies and the required disclosures
- List examples of Changes in Accounting Estimates and the respective disclosures
- Define how Prior Period Errors are treated
- Define what constitutes Events after the Reporting Period and how they are disclosed within the financial statements
- Define a Related Party and how it is disclosed within the financial statements
- List how Earnings Per Share is calculated and how it is disclosed
- Define the financial statements included within Interim Financial Reporting as well as the Minimum Explanatory Notes requirement
- Define the rationale for reporting by Operating Segments as well as the associated disclosures
- Access a valuable checklist that can assist in the preparation and presentation of complete and accurate financial statement disclosures under International Accounting Standards (IAS 8, IAS 24, IAS 33, and IAS 34)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on Your Organization
- International Financial Reporting Standards and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





International Financial Reporting Standards: Understanding How to Apply Financial Statement Disclosures (IFRS 7) and Earnings per Share (IAS 33)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Financial Instrument disclosures (IFRS 7) and the measurement and presentation of Earnings per Share (IAS 33). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding Financial Instrument disclosures (IFRS 7) and the measurement and presentation of Earnings per Share (IAS 33). Understand key issues, the most recent amendments to the standards, and gain practical experience that will help you to accurately and efficiently apply these standards within your organization. At the conclusion of this session you will be able to:

- Financial Instruments: Disclosures (IFRS 7)
 - Define the objective and of Financial Instrument Disclosures under IFRS 7
 - List the definitions utilized in IFRS 7
 - Outline the classes of Financial Instruments and the levels of disclosures within IFRS 7
 - Compare and contrast the Disclosure requirements related to: Statement of Financial Position, Statement of Comprehensive Income, Accounting Policies, Hedge Accounting and Fair Value, the Nature and Extent of Risk and transfers of Financial Assets
- Earnings per Share (IAS 33)
 - Define the objective and scope of Earnings per Share within IAS 33
 - List the definitions utilized in IAS 33
 - Outline the principles followed to measure Earnings per Share under IAS 33
 - List the conditions under which retrospective adjustments to Earnings per Share occur
 - Compare and contrast the principles utilized when presenting Earnings per Share under IAS 33
 - Define the disclosure requirements under IAS 33
- Access to a glossary of defined terms

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





International Financial Reporting Standards: Understanding How to Apply Financial Instruments Recognition, Measurement, and Presentation (IAS 39 and 32)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the recognition, measurement, and presentation of Financial Instruments (IAS 39 and IAS 32). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Financial Instruments (IAS 39 and 32). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Financial Instruments: Recognition and Measurement (IAS 39)
 - Define the objective and scope of Financial Instruments Recognition and Measurement under IAS 39
 - List the definitions utilized in IAS 39
 - Define an Embedded Derivative
 - Compare, contrast and apply the principles followed under the Impairment and Uncollectibility of Financial Assets measured at amortized cost
 - Define the various Hedging relationships, the conditions that must be met before hedge accounting is permitted and the respective accounting treatment
- Financial Instruments: Presentation (IAS 32)
 - Define the objective and scope of Financial Instruments Presentation under IAS 32
 - List the definitions utilized in IAS 32
 - Outline the conditions that must be met when classifying a Financial Instrument as either a liability or equity
 - Compare and contrast the presentation of Compound Financial Instruments, Treasury Shares, and Interest, Dividends, Losses and Gains
 - Outline the conditions that must be met when offsetting Financial assets and liabilities
- Access to a glossary of defined terms

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

First-Time Adoption of International Financial Reporting Standards (IFRS 1)

Integrating practical background, relevant context and proven tools, participants will acquire the skills and knowledge to guide organizations applying IFRSs for the first time in the preparation of financial statements.

Learning Objectives:

The adoption of IFRS for the first time can be cumbersome and complex for an organization. Participants will gain an understanding of the definition and scope of IFRS 1 and receive practical guidance on its implementation within their organization. At the conclusion of this session, you will be able to:

- Define the scope and objective of the First-time Adoption of International Financial Reporting Standards (IFRS 1)
- List the definitions utilized in IFRS 1
- Describe and apply the recognition and measurement principles utilized under IFRS 1
- Compare, contrast and apply the presentation and disclosure principles utilized under IFRS 1
- Summarize and apply the guidance on implementing International Financial Reporting Standards outlined within IFRS 1
- Outline the various ratio analyses and how to specifically apply them for analytical purposes

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on Your Organization
- International Financial Reporting Standards and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS Accounting & Reporting Financial Instruments (IFRS 9)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and reporting of Financial Instruments (IFRS 9). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Financial Instruments (IFRS 9). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Revenue (IAS 18):
 - Define the objective and scope of Financial Instruments under IFRS 9
 - List the definitions utilized in IFRS 9
 - Classify Financial Instruments under IFRS 9
 - Identify the measurement principles for Financial Instruments
 - Define the transitional provisions provided under IFRS 9 and gain access to valuable examples

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards
- International Financial Reporting Standards: Understanding How to Prepare and Present Financial Statements (IAS 1 and 7)
- International Financial Reporting Standards: Understanding How to Apply Financial Instruments Recognition, Measurement, and Presentation (IAS 39 and 32)
- International Financial Reporting Standards: Understanding How to Apply Financial Statement Disclosures (IFRS 7) and Earnings per Share (IAS 33)

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Pt. 1

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Business Combinations (IFRS 3). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In this first of a two-part course we examine the continued globalization of the accounting financial standards and its impact on the accounting for and presentation of Business Combinations (IFRS 3). You will specifically explore the initial accounting for Business Combinations under the Acquisition Method. At the conclusion of this session you should be able to:

- Define the objective and scope of Business Combinations under IFRS 3
- Outline the principles followed for the initial accounting for Business Combinations: Acquisition Method

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Pt. 2

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Business Combinations (IFRS 3). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In the second of a two-part course we examine the continued globalization of the accounting financial standards and its impact on the accounting for and presentation of Business Combinations (IFRS 3). You will gain theoretical knowledge supported by relevant hands-on experience of the principles utilized under IFRS 3. At the conclusion of this session, you should be able to:

- Compare and contrast the accounting for business combinations under step acquisition and those achieved without consideration
- Outline the principles followed for subsequent measurement and accounting
- Identify the disclosure requirements under IFRS 3
- List the definitions utilized in IFRS 3
- Compare and contrast the accounting for business combinations under IFRS vs. U.S. GAAP

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Financial Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Part 1
- IFRS and the Impact on Your Organization
- IFRS and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS: Accounting for and Presenting Revenue & Construction Contracts (IAS 18 & 11)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Revenue (IAS 18) and Construction Contracts (IAS 11). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting for and presentation of Revenue (IAS 18) and Construction Contracts (IAS 11). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you should be able to:

- Revenue (IAS 18):
 - Define the scope of Revenue under IAS 18
 - List the definitions utilized in IAS 18
 - Outline how Revenue is measured
 - Compare and contrast Revenue Recognition principles for the Sale of Goods, Rendering of Services, Interest, Royalties and Dividends
 - Define the disclosure requirements under IAS 18
- Construction Contracts (IAS 11):
 - Define the scope of Construction Contracts under IAS 11
 - List the definitions utilized in IAS 11
 - Outline the principles followed for the accounting of Construction Contracts under IAS 11
 - Define the disclosure requirements under IAS
 - Access a Revenue and Construction Contracts disclosure requirements checklists

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





IFRS: Understanding How to Account for and Present Consolidated Financial Statements (IFRS 10 and IFRS 12)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Consolidated Financial Statements (IFRS 10 and 12). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Consolidated Financial Statements (IFRS 10 Consolidated Financial Statements and 12 Disclosure of Interests in Other Entities). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Define the objective and scope of Consolidated Financial Statements under IFRS 10
- List the definitions utilized in IFRS 10
- Outline the principles followed when a parent company has to present consolidated financial under IFRS 10
- Define the consolidation procedure, the presentation of non-controlling interests and the presentation of loss of control outlined in IFRS 10
- Outline the disclosure requirements for Consolidated Financial Statements in IFRS 12

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS: Accounting and Reporting Agricultural Activity (IAS 41)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and reporting for agricultural activities (IAS 41). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of financial accounting standards has significantly altered the landscape surrounding the accounting and reporting for agricultural activities (IAS 41). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Business Combinations and Goodwill (Section 19):
 - Define the objectives and scope of accounting and reporting for agriculture activities (IAS 41)
 - List the definitions utilized in IAS 41
 - Compare and contrast the principles utilized to recognize and measure agricultural activities (IAS 41)
 - Determine how to account for a government grant related to a biological asset (IAS 41)
 - Outline the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards
- International Financial Reporting Standards: Understanding how to Prepare and Present Financial Statements (IAS 1 and 7)
- International Financial Reporting Standards: What You Need to Know about Accounting for Government Grants and Disclosures of Government Assistance (IAS 20)

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS: Accounting and Reporting by Retirement Benefit Plans (IAS 26)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the Accounting and Reporting by Retirement Benefit Plans (IAS 26). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the Accounting and Reporting by Retirement Benefit Plans (IAS 26). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Define the objective and scope of the Accounting and Reporting by Retirement Benefit Plans (IAS 26)
- Describe the critical terms utilized in IAS 26
- Compare, contrast and apply the accounting and reporting treatment for defined contribution plans, defined benefit plans and all plans in accordance with IAS 26
- Outline the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards
- International Financial Reporting Standards: Understanding how to Prepare and Present Financial Statements (IAS 1 and 7)
- Accounting for Liabilities under International Financial Reporting Standards: What you Need to Know about Employee Benefits (IAS 19)

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS Accounting and Reporting Insurance Contracts (IFRS 4)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and reporting of Insurance Contracts (IFRS 4). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of financial accounting standards has significantly altered the landscape surrounding the accounting and presentation of Insurance Contracts (IFRS 4). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Define the objective and scope of Insurance Contracts under IFRS 4
- List the definitions utilized in IFRS 4
- Compare, contrast, and apply the principles utilized to recognize and measure Insurance Contracts in accordance with IFRS 4

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards
- International Financial Reporting Standards: Understanding how to Prepare and Present Financial Statements (IAS 1 and 7)

Advanced Preparation: None

Course Level: Intermediate





IFRS How to Account for and Present Interest in Other Entities other than Subsidiaries (IFRS 11, 12 and IAS 28), Pt. 1

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presenting of Interests in Other Entities Other than Subsidiaries (IFRS 11, IFRS 12 and IAS 28). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and reporting for Interest in Other Entities other than Subsidiaries. Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Gain an overview about interests in other entities other than subsidiaries
- Define the objective of IAS 28 and IFRS 11 Joint Arrangements and the scope of Investments in Associates and Joint Ventures (IAS 28)
- List the definitions utilized in Investments in Associates and Joint Ventures (IAS 28), Joint Arrangements (IFRS 11), and Disclosure of Interests in Other Entities (IFRS 12)
- Determine significant influence in accordance with Investments in Associates and Joint Ventures (IAS 28)
- Apply the equity method to account for investments in associates or joint ventures in accordance with Investments in Associates and Joint Ventures (IAS 28)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS How to Account for and Present Interest in Other Entities other than Subsidiaries (IFRS 11, 12 and IAS 28), Pt. 2

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presenting of Interests in Other Entities Other Than Subsidiaries (IFRS 11, IFRS 12, and IAS 28). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In this second part you will review how the continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and reporting for Interest in Other Entities Other Than Subsidiaries. Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- IFRS 11 Joint Arrangements
 - Define the objective and scope of IFRS 11 Joint Arrangements
 - Define the technical term “Joint Arrangements” in accordance with IFRS 11
 - Prepare and present financial statements of parties to a joint arrangement
 - Outline the accounting for interests in joint arrangements in an entity’s separate financial statements as required in IFRS 11
- IFRS 12 Disclosure of Interests in Other Entities
 - Outline the disclosure requirements for interests in joint arrangements and associates as given in IFRS 12 Disclosure of Interests in Other Entities
 - List disclosure requirements for interests in unconsolidated structured entities as given in IFRS 12 Disclosure of Interests in Other Entities

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education’s International

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS How to Apply Fair Value Measurement (IFRS 13), Pt. 1

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Fair Value accounting (IFRS 13). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In this first of a two-part course, we examine the continued globalization of the accounting financial standards and its impact on Fair Value accounting (IFRS 13). At the conclusion of this session you will be able to:

- Define the objective and scope of Fair Value Measurement under IFRS 13
- List the definitions utilized in IFRS 13
- Define and apply the Fair Value Measurement framework

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS How to Apply Fair Value Measurement (IFRS 13), Pt. 2

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Fair Value accounting (IFRS 13). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In the second of a two-part course we examine the continued globalization of the accounting financial standards and its impact on Fair Value accounting (IFRS 13). You will gain theoretical knowledge supported by relevant hands-on experience of the principles utilized under IFRS 13. At the conclusion of this session you will be able to:

- Outline the objectives and scope of Fair Value Measurement (IFRS 13)
- Define and apply the Fair Value Measurement framework
- Outline the disclosure requirements under IFRS 13
- This document also contains illustrative examples on how to apply IFRS 13

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International

Advanced Preparation: None

Course Level: Intermediate





IFRS: What You Need to Know about Accounting for Government Grants & Disclosures of Government Assistance (IAS 20)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the Accounting and Reporting for Government Grants and Disclosure of Government Assistance (IAS 20). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of financial accounting standards has significantly altered the landscape surrounding the Accounting for Government Grants and Disclosure of Government Assistance (IAS 20). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Define the objective and scope of the Accounting and Reporting for Government Grants and Disclosure of Government Assistance (IAS 20)
- Describe the critical terms used in IAS 20
- Apply the accounting and reporting treatment for government grants and government assistance in accordance with IAS 20
- Outline the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards
- International Financial Reporting Standards: Understanding how to Prepare and Present Financial Statements (IAS 1 and 7)

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

International Financial Reporting Standards: Understanding How to prepare and present the Financial Statements (IAS 1 and 7)

Gain a firm understanding on how to prepare and present financial statements under International Financial Reporting Standards. Grasp the fundamental concepts required to prepare IFRS-based financial statements, and compare and contrast the major differences and similarities between U.S. GAAP and IAS 1 and 7.

Learning Objectives:

In this session you will examine and learn specifically about the Statement of Financial Position, Comprehensive Income, Changes in Equity, Cash Flow for the period and the respective Notes to the financial statement. At the conclusion of this session you will be able to:

- Define the objectives, general features, scope, purpose and components of IFRS Financial Statement Presentation (IAS 1 and 7)
- Compare and contrast the major differences and similarities between U.S. GAAP and IAS 1 and 7
- Prepare and present a set of financial statements (Financial Position, Comprehensive Income, Changes in Equity, and Cash Flows) under IAS 1 and 7

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None

Course Level: Intermediate





Understanding How to Account for and Present Consolidated & Separate Financial Statement (IAS 27)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Consolidated and Separate Financial Statements (IAS 27). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Consolidated and Separate Financial Statements (IAS 27). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you should be able to:

- Define the objective and scope of Consolidated and Separate Financial Statements under IAS 27
- List the definitions utilized in IAS 27
- Outline the principles followed when a parent company has to present Consolidated Financial Statements and when it has a choice to present Separate Financial Statements under IAS 27
- Define the Consolidation procedures outlined within IAS 27
- Compare and contrast the principles utilized for the accounting of Loss of Control, Investment in Subsidiaries, Jointly Controlled Entities, and Associates in Separate Financial Statements
- Outline the disclosure requirements under IAS 27
- Access a consolidation guidelines checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

Understanding the Fundamental Concepts and Characteristics of IFRS (Framework)

Sharpen your understanding of the International Financial Reporting Standards Conceptual Framework for Financial Reporting. Grasp the fundamental concepts at the heart of the international standards, and examine the critical role the Norwalk-Conversion program has played in the convergence of U.S. GAAP and IFRS. Learn how to define, recognize and measure elements of financial statements, as well as how to address capital and capital maintenance.

Learning Objectives:

In this session you will examine the fundamental concepts and characteristics of International Financial Reporting Standards. At the conclusion of this session you will be able to:

- List the sources of International Financial Reporting Standards (IFRS)
- Understand the purpose, scope and the current updating process of “The Conceptual Framework for Financial Reporting”
- Define the purpose of the Norwalk Agreement
- List the fundamental concepts of general purpose financial reports underlying IFRS (e.g., accrual accounting principle)
- Compare the two concepts of capital and define the concept of capital maintenance
- Define the fundamental (i.e., relevance and faithful representation) and enhancing (i.e., comparability, verifiability, timeliness and understandability) qualitative characteristics of useful financial information underlying IFRS
- Compare and contrast the definitions, recognition criteria and measurement bases of assets, liabilities, equity, income and expense

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None

Course Level: Intermediate





Accounting IFRS

IFRS and the Impact on Your Balance Sheet

In Becker Professional Education's ongoing IFRS series you will enhance your ability to thrive in an increasingly global economy where merging domestic and International Financial Reporting Standards present evolving challenges. In this session you will specifically explore the differences between IAS and U.S. GAAP and review the convergence initiatives being undertaken.

Learning Objectives:

In this session participants will compare, contrast and examine the major differences between International Accounting Standards (IAS) and U.S. GAAP. After completing this session you will be able to:

- Recognize the accounting treatment for the following items under IAS and U.S. GAAP
 - Assets
 - Liabilities
 - Equity
 - Miscellaneous (EPS and Related Party Transactions)
 - Consolidation/Joint Ventures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Becker's International Financial Reporting Standards and the Impact on your Organization

Advanced Preparation: None

Course Level: Basic





Accounting IFRS

IFRS and the Impact on Your Organization

In Becker Professional Education's ongoing IFRS series you will enhance your ability to thrive in an increasingly global economy where merging domestic and International Financial Reporting Standards present evolving challenges. In this session you will specifically explore the origins of International Accounting Standards, the organizational considerations when adopting IFRS, financial statement presentation, revenue and expense recognition and review the convergence initiatives being undertaken.

Learning Objectives:

In this session participants will examine the origins of International Accounting Standards, the organizational considerations when adopting IFRS, financial statement presentation and revenue and expense recognition. After completing this session you will be able to:

- Recognize the origin, objectives and structure of the IFRS Foundation and the International Accounting Standards Board
- Recognize the history and current status of IFRS adoption and convergence
- Identify the organizational impact and considerations when adopting IFRS
- Recognize the accounting frameworks under IFRS and U.S. GAAP
- Recognize and apply the accounting treatment for the following items under International Accounting Standards and U.S. GAAP
 - Financial statement presentation
 - Revenue and expense recognition

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





IFRS: Accounting & Reporting the Exploration for and Evaluation of Mineral Resources - IFRS 6

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and reporting of the Exploration for and Evaluation of Mineral Resources (IFRS 6). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and reporting of the Exploration for and Evaluation of Mineral Resources (IFRS 6). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you will be able to:

- Recognize the objectives and scope with the Exploration for and Evaluation of Mineral Resources (IFRS 6)
- Recognize and apply the principles utilized to recognize and measure Exploration for and Evaluation of Mineral Resources (IFRS 6)
- Recognize how to present and disclose the Exploration for and Evaluation of Mineral Resources under IFRS 6
- Recognize the rules followed to determine when to recognize and how to measure an impairment loss for exploration and evaluation assets under IFRS 6

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Auditing Courses

- Accountants' Responsibilities Regarding Fraud Today, Part 1
- Accountants' Responsibilities Regarding Fraud Today, Part 2
- Asset Misappropriations: Schemes, Signs, and Solutions
- Auditing Opinions: Understanding the Fundamentals from Standards to Reports
- Auditing Revenue Recognition **NEW!**
- Audit Risk Assessment: The Do's and Don'ts, Part 1
- Audit Risk Assessment: The Do's and Don'ts, Part 2
- Corruption: The Dangers to The Economy, Pt. 1
- Corruption: The Dangers to The Economy, Pt. 2
- Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line
- How to Assess Internal Controls and Safeguard Assets
- How to Properly Prepare Audit Documentation & Workpapers, Pt. 1
- How to Properly Prepare Audit Documentation & Workpapers, Pt. 2
- How to Properly Review Audit Documentation & Workpapers, Pt. 1
- How to Properly Review Audit Documentation & Workpapers, Pt. 2
- Introduction to Employee Benefits, Pt. 1 **NEW!**
- Employee Benefits, Pt. 2 – Defined Contribution Plans **NEW!**
- Employee Benefits, Pt. 3 – Defined Benefit Pension Plans **NEW!**
- PCAOB Audit Standards, Pt.1 **NEW!**
- PCAOB Audit Standards, Pt.2 **NEW!**
- PCAOB Audit Standards, Pt.3 **NEW!**
- PCAOB Audit Standards, Pt.4 **NEW!**
- Professional Judgment in Audit **NEW!**
- Recent AICPA and PCAOB Activity
- SSARS 21 **NEW!**
- The Impact of Sarbanes-Oxley on Internal Controls, Part 1
- Updated COSO Internal Control Framework **NEW!**





Accountants' Responsibilities Regarding Fraud Today, Part 1

With fraud devastating to large and small companies alike today – nearly one in four instances caused at least \$1 million in losses, with fraudulent financial statements the most expensive form of fraud – CPAs are in a unique position to help address this critical issue. In this two-part course you will learn what motivates people to commit fraud, CPA's responsibilities and how financial statement fraud can be prevented.

Learning Objectives:

In this first of this two-part course, participants will learn how to help protect companies, employees and investors from the most common and disastrous forms of fraud today through effective internal control guidance practices. See how the CPA's duties relate to fraud and are guided by standards and legislation. After the completing the session you will be able to:

- Outline the cost of fraud and ways it is committed
- Define the CPA's general duties relating to fraud as defined by SAS No. 99, Sarbanes-Oxley, Private Securities Litigation reform Act, etc.
- Outline the profile of employees who commit fraud
- Define the major categories of employee fraud, the impact, and how they are committed
- Identify how to prevent financial statement fraud

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accountants' Responsibilities Regarding Fraud Today, Part 2

With fraud devastating to large and small companies alike today – nearly one in four instances caused at least \$1 million in losses, with fraudulent financial statements the most expensive form of fraud – CPAs are in a unique position to help address this critical issue. In this two-part course you will learn what motivates people to commit fraud, CPA's responsibilities and how financial statement fraud can be prevented.

Learning Objectives:

In the second of this two-part course, participants will learn how to help protect companies, employees and investors from the most common and disastrous forms of fraud today through effective internal control guidance practices. See how the CPA's duties relate to fraud and are guided by standards and legislation. After the completing the session you will be able to:

- Define the strategies that CPAs utilize to detect financial statement fraud
- Outline the identification process to recognize misappropriation schemes
- Corruption
 - Overview of corruption
 - Define the impact of corruption
 - Identify four categories of committing corruption fraud
 - Identify the warning signs of corruption
 - Outline the five steps that should be taken to prevent corruption fraud
- Identify the steps to be taken and required organizational support required for fraud prevention

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accountants' Responsibilities Regarding Fraud Today, Part1

Advanced Preparation: None

Course Level: Basic





Asset Misappropriations: Schemes, Signs, and Solutions

According to an Association of Certified Fraud Examiners study, asset misappropriation is the most common type of corporate fraud in the United States today. And while the study only considered the misappropriation of corporate assets, a look at recent headlines confirms that all forms of asset misappropriation are common in today's business world, including larceny, skimming, fraudulent disbursements and embezzlement of client funds. Gain an insider's understanding of who is misappropriating assets, how and why they're doing it, and how to protect yourself, your company and your clients.

Learning Objectives:

Don't expose yourself or others to opportunistic white-collar criminals. Participants in this course will investigate the nature and details of the most common forms of asset misappropriation. At the conclusion of this session you will be able to:

- Define asset misappropriations
- Outline the types of asset misappropriations
- Define asset misappropriation facts
- Gain insights into who are the perpetrators of asset misappropriations and their motives
- Understand and identify the warning signs of asset misappropriations
- Outline and methods of concealing asset misappropriations
- Understand and identify corporate and client schemes and solutions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





Auditing Opinions: Understanding the Fundamentals from Standards to Reports

With corporate scandals ushering in the 21st century and the recent economic downturn, the role of the auditor has taken on heightened significance in today's corporate world. In this two-part course, participants will obtain the necessary background and skills to conduct audits in accordance with Generally Accepted Auditing Standards (GAAS) and fairly present statements in accordance with Generally Accepted Accounting Principles (GAAP).

Learning Objectives:

In this course you will review the role of the auditor and the importance of the audit function. At the conclusion of this session you will be able to:

- Identify the guidelines that define an auditor's professional standards – e.g., Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards
- Define the standards of fieldwork and reporting
- Define the components of the auditor's standard report (Unqualified Opinion)
- Compare and contrast the various types of audit opinions (Unqualified and Qualified), the conditions and events that support the various types of audit opinions, and the auditor's responsibility, and documentation requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Auditing Revenue Recognition

Revenue is a frequent area of focus by inspection staff. Avoid the mistake of overlooking key areas of the audit by obtaining knowledge of GAAP requirements for revenue recognition, identifying the important considerations in auditing revenue, familiarizing yourself with frequent deficiencies identified by PCAOB inspection staff in auditing revenue and obtaining knowledge of audit procedures to avoid those deficiencies.

Learning Objectives:

After completing this course, the learner should be able to:

- Define and apply the Revenue Recognition principles within ASC 605, including revenue arrangements with multiple deliverables.
- Identify key principles of the ASC 606, Revenue from Contracts with Customers.
- Identify important considerations in auditing revenue.
- Recognize frequent significant deficiencies in auditing revenue noted by PCAOB Inspection staff and apply appropriate audit responses to those deficiencies.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Audit Risk Assessment: The Do's and Don'ts, Part 1

Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards. Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards.

Learning Objectives:

In the first of a two-part course, participants will learn the sources of material misstatements as well as ways to assess the risk of material misstatements and identify any significant audit risks. At the conclusion of this session you should be able to:

- Define Audit Risk
- Outline the AICPA's Audit Risk Assessment Standards
- Compare and contrast the following concepts within the AICPA
- Audit Risk Assessment Standards
 - Reasonable Assurance (SAS No. 104)
 - Standards of Fieldwork (SAS No. 105)
 - Planning and Supervision (SAS No. 108)
 - Understanding the Entity and Environment (SAS No. 107 and 109)
- Outline the methodology utilized to assess the risk of material misstatement
- List the documentation requirements within the audit risk assessment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Audit Risk Assessment: The Do's and Don'ts, Part 2

Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards.

Learning Objectives:

In the second of a two-part course, participants will learn about audit evidence, the testing of controls, and sampling. At the conclusion of this session you should be able to:

- Define Audit Risk
- Outline the AICPA's Audit Risk Assessment Standards
- Compare and contrast the following concepts within the AICPA
 - The Standards of Fieldwork
 - Audit Evidence
 - Further Audit Procedures
 - Tests of Controls
 - Substantive Procedures
 - Audit Sampling
 - Evaluating Audit Evidence
- List the documentation requirements within the audit risk assessment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.5

Prerequisites: The successful completion of Becker's Audit Risk Assessment: The Do's and Don'ts, Part 1

Advanced Preparation: None

Course Level: Basic





Corruption: The Dangers to The Economy, Part 1

Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization

Learning Objectives:

The World Bank has identified corruption as the single greatest obstacle to economic and social development. Corruption distorts competition, downgrades the quality of goods and services, slows economic development and undermines business ethics. In your organization, corruption carries risk of legal liability, loss of stock value, and more. At the conclusion of this session you will be able to:

- Compare and contrast Corruption, Asset Misappropriation and Fraudulent Statements within the Occupational Fraud and Abuse Classification system
- Outline corruption common facts and figures
- Gain insights into who are the perpetrators of corruption and their motives
- Define the red flags and warning signs of corruption
- Determine how to identify and detect corruption
- Foreign Corruption Practices Act – Definition, case studies and the impact on your organization
- Gain insights into how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





Corruption: The Dangers to The Economy, Part 2

Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization.

Learning Objectives:

The Foreign Corrupt Practices Act (FCPA) prohibits bribery of foreign officials in exchange for contracts and other favors. With enforcement against both businesses and executives at an all-time high, it's essential for any company doing business abroad to know this complex law and maintain an effective compliance program. Learn how foreign corruption is defined and the proactive steps your business can take to manage risk. At the conclusion of this session you will be able to:

- Understand the parameters of the Foreign Corruption Practices Act – What is allowable and what is not
- Outline the penalties within the Foreign Corruption Practices Act
- Compare and contrast various case studies
- Gain insight on how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: Corruption: The Dangers to The Economy, Part 1 and 2 to 3 years of accounting and audit experience.

Advanced Preparation: None

Course Level: Intermediate





Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line

Both big and large companies are vulnerable to fraud - the average U.S. company loses an estimated 7 percent of its annual revenue to fraud. This course on financial statement fraud will identify what to look for and provide insights that can help any company prevent the most damaging type of fraud.

Learning Objectives:

Through real-world examples and case study, you will examine and learn what constitutes financial statement fraud while heightening your understanding of several critical and related issues, including: Perpetrators, Motives, Warning signs, Methods and types and Detection and prevention techniques. At the conclusion of this session you will be able to:

- Define Financial Statement fraud facts
- List the perpetrators of Financial Statement fraud
- Outline the motives for committing Financial Statement fraud
- Define the warning signs of Financial Statement fraud
- List the methods of committing Financial Statement fraud
- Compare and contrast the types of Financial Statement fraud
- Define how to detect Financial Statement fraud
- List techniques to prevent Financial Statement fraud

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 1.5

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





How to Properly Prepare Audit Documentation and Workpapers, Part 1

This two part course will offer a detailed study of audit documentation and procedures, including planning and supervision, internal control, and substantive testing as well as an overview of Generally Accepted Auditing Standards.

Learning Objectives:

As the primary documented record of work performed and evidence obtained in an audit, workpapers are a critical component of the audit process. In the first part, participants will be presented with auditing standards and workpaper content. At the conclusion of this session you will be able to:

- Define Generally Accepted Auditing Standards
- Outline the components of the Risk Assessment Standards
- Compare and contrast SAS No. 104, 105 and 106
- Define the audit documentation requirements under Generally Accepted Auditing Standards

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





How to Properly Prepare Audit Documentation and Workpapers, Part 2

This two-part course will offer a detailed study of audit documentation and procedures, including planning and supervision, internal control, and substantive testing as well as an overview of Generally Accepted Auditing Standards.

Learning Objectives:

As the primary documented record of work performed and evidence obtained in an audit, work papers are a critical component of the audit process. In the second part, participants will learn how to document the various aspects of the audit. At the conclusion of this session you will be able to:

- Outline the key components of SAS No. 108
- Define the required documentation for the following:
 - Planning and Supervision
 - Internal Controls
 - Substantive Tests
- Compare and contrast the various types of audit documentation
- Define the pitfalls to avoid in documentation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: The successful completion of Becker Professional Education's How to Properly Prepare Audit Documentation and Workpapers, Part 1

Advanced Preparation: None

Course Level: Basic





How to Properly Review Audit Documentation and Workpapers, Part 1

In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.

Learning Objectives:

Managers and Partners will gain a working knowledge of the fundamental issues and processes necessary to review audit documentation and workpapers. Ensure that your review procedures comply with Generally Accepted Auditing Standards. In this first part, participants will explore audit risk and management issues around documentation. At the conclusion of this session you will be able to:

- Define the components of Audit Risk and their impact on an audit
- Compare and contrast SAS No. 107, 109 and 110
- Identify Management considerations regarding documentation – e.g., Completion of Continuing Professional Education, Evaluations of staff following each engagement
- Define the various documentation elements when considering Risk Assessment – e.g., Financial Statement, Control

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: 4 to 7 years of Public Accounting Audit experience

Advanced Preparation: None

Course Level: Intermediate





How to Properly Review Audit Documentation and Workpapers, Part 2

In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.

Learning Objectives:

Managers and Partners will gain a working knowledge of the fundamental issues and processes necessary to review audit documentation and workpapers. Ensure that your review procedures comply with Generally Accepted Auditing Standards. In this second part, participants will continue to explore documentation as well as SAS No. 111. At the conclusion of this session you will be able to:

- Compare and contrast the documentation required for specific accounts – e.g., Cash, Inventories, Revenue
- Define the objectives/purpose of reviewing audit documentation
- Access to checklist that help ensure a thorough review as well as providing a means to documenting a review
- Access to a list of common shortcomings of audit documentation
- Outline the key components of SAS No. 111

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: The successful completion of Becker Professional Education's How to Properly Review Audit Documentation and Workpapers, Part 1 and 4 to 7 years of Public Accounting Audit experience

Advanced Preparation: None

Course Level: Intermediate





Introduction to Employee Benefits, Pt. 1

This course will be an overview of:

- The definition of different types of employee benefit plans.
- The effect of government regulations on employee benefit plans.
- The issue of internal control of a service organization relevant to an audit of an employee benefit plan.
- The audit requirements of employee benefit plans.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the difference between defined contribution, defined benefit, and welfare benefit plans.
- Identify the effect of government regulations on employee benefit plans.
- Identify employee benefit plan audit requirements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Employee Benefits, Pt. 2 – Defined Contribution Plans

This course will be an overview of:

- The differences between defined contribution and defined benefit plans.
- The components of Net Assets Available for Benefits.
- The financial disclosures relevant to a defined contribution plan.
- The audit considerations of a defined contribution plan.
- The tax filings and requirements for a defined contribution plan.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the difference between defined contribution and defined benefit retirement plans.
- Identify the components of Net Assets Available for Benefits.
- Recognize the financial statement disclosure issues in a defined contribution plan.
- Understand the audit considerations of a defined contribution plan.
- Recognize the tax filings associated with a defined contribution plan.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.5

Prerequisites: Introduction to Employee Benefits, Pt. 1

Advanced Preparation: None

Course Level: Basic/Intermediate





Employee Benefits, Pt. 3 – Defined Benefit Pension Plans

This course will be an overview of:

- The operation, administration, reporting, and auditing of defined benefit plans
- The key components of net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits
- The financial disclosures relevant to a defined benefit plan
- The effect of specific events on the accounting, reporting, and auditing of a defined benefit plan
- The audit considerations of a defined benefit plan
- Tax status of a defined benefit plan

Learning Objective:

After completing this course, the learner should be able to:

- Identify advantages and disadvantages of using a defined benefit plan.
- Identify the basic components of administration and operation of a defined benefit plan.
- Identify the components and issues involved with calculating net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits.
- Name the financial statement disclosure issues in a defined benefit plan.
- Recognize the audit considerations for a defined benefit plan.
- Recognize the tax filings associated with a defined benefit plan.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.5

Prerequisites: None

Advanced Preparation: Introduction to Employee Benefits, Pts. 1 & 2

Course Level: Basic/Intermediate





PCAOB Audit Standards, Pt.1

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part I of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9
- Recognize how to apply PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9 to the audit of a public company

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt.2

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 2 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 10, 11, and 12.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 10 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 11 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 12 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt.3

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 3 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 13 and 14.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 13 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 14 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt.4

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 4 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 15, 16, 17 and 18.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 15 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 16 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 17 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 18 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





Professional Judgment in Audit

This course will be an overview of:

- The Center for Audit Quality's new guide, Professional Judgment Resource.
- Common potential judgment tendencies, traps, and biases.
- Strategies to avoid potential judgment tendencies and traps and to mitigate possible biases.
- Guidelines pertaining to the documentation of an auditor's decision-making process.

Learning Objective:

After completing this course, the learner should be able to:

- Identify the components of an effective professional judgment process.
- Identify common judgment tendencies, traps, and biases.
- Recognize possible strategies that can be employed to avoid judgment tendencies and traps and to mitigate possible biases.
- Recognize guidance regarding how an auditor should document the decision-making process.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Introductory





Recent AICPA and PCAOB Activity

Finance and accounting professionals motivated to stay in compliance will explore recently issued SAS 128, AICPA Technical Practice Aids, and PCAOB Auditing Standards No. 17. In addition, participants will review proposed changes to guidance. Familiarize yourself with recent critical changes and prepare yourself for expected revisions still to come.

Learning Objectives:

Participants will review recent AICPA and PCAOB activity. Explore the critical definitions, requirements and changes to guidance that hold real-world implications. At the conclusion of this session, you will be able to:

- Identify the scope, objectives, definitions and requirements of SAS No. 128 Using the Work of Internal Auditors
- Recognize the questions and answers in recently issued Technical Practice Aids
- Identify the scope, objectives, definitions and requirements of PCAOB Auditing Standard No. 17
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Related Parties and Significant Unusual Transactions
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Standard Auditor's Report and Auditor's Responsibilities Regarding Other Information
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Requiring Disclosure of Certain Audit Participants
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Reorganizing Audit Standards
- Identify PCAOB Standard Setting Projects
- Identify the overview, applicability, and proposed disclosure as proposed in the FASBs Exposure Draft for Going Concern

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None





SSARS 21

This course will provide information on the newly issued SSARS 21 guidance regarding:

- General principles for engagements performed in accordance with SSARS.
- Objectives, requirements, and reporting for preparation engagements.
- Objectives, requirements, and reporting for compilation engagements.
- Objectives, requirements, and reporting for review engagements.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify general principles for engagements performed in accordance with SSARS 21.
- Identify objectives and apply requirements for preparation engagements.
- Identify objectives and apply requirements for compilation engagements.
- Identify objectives and apply requirements for review engagements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 1.5

Prerequisites: None

Advanced Preparation: None





The Impact of Sarbanes-Oxley on Internal Controls, Pt. 1

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act.

Learning Objectives:

In this course we examine the Internal Control Framework developed in the COSO study and understand how the framework facilitates Sarbanes-Oxley compliance. At the conclusion of this session you should be able to:

- Recognize the purpose and definition of internal control
- Recognize the objectives of a system of internal controls, the five components of internal control, and the three dimensions of the internal control relationship
- Identify the principles that underlie the five components of internal control
- Recognize the different categories of internal control over information systems
- Define and recognize deficiencies in internal control
- Recognize the roles and responsibilities related to internal control
- Recognize the effects of Sarbanes-Oxley on internal control

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Updated COSO Internal Control Framework

"Internal Control Integrated Framework" has been considered the most widely accepted internal control framework in the world since its initial publication in 1992. Updated several times by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) a joint initiative of five prominent accounting, finance, and auditing organizations the Framework provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with important updates to this landmark guide.

Learning Objectives:

By dissecting critical portions of the Framework, participants will review some of the most impactful revisions to the Framework, including those incorporated as recently as 2013. At the conclusion of this session you will be able to:

- Define the current developments related to the refresh of the COSO Framework and the five components of the updated Framework
- Identify the objectives, components, and principles of the COSO Framework
- Name the benefits of the updated framework
- Define the process for assessing the effectiveness of internal controls

Instructor: Tim Geraty, CPA, MBA, JD

Field of Study: Government Auditing & Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental) Courses

- **Federal Government Contracting – An Introduction** NEW!
- **Federal Government Contracting – Contract Fraud** NEW!
- **GAO Green Book – Government Internal Control Standards** NEW!
- **Governmental Accounting Standards Board (GASB) Update** NEW!
- **Government Ethics & Independence**
- **Government/Fund Accounting: Introduction to Government Accounting, Financial Reporting Accounting, and Financial Statement Analysis**
- **Housing and Urban Development: An Auditing Introduction**
- **Housing and Urban Development Audits for Financial Service Institutions** NEW!
- **Improper Payments: Legislation and Mitigation**
- **Intermediate Governmental Accounting** NEW!
- **Introduction to Federal Accounting and Reporting** NEW!
- **Management Accountability and Control in the Government Circular No. A-123**
- **Not-for-Profit Accounting and Reporting: An Introduction**
- **Risk Management in the Public Sector**
- **Single Audit: Best Practices to Avoid Common Audit Problems & Pitfalls**
- **Super Circular: Staying Current with Grant Management Reform** NEW!
- **Yellow Book Financial Audits and Attest Engagements**
- **Yellow Book Performance Audits**



Auditing (Governmental)

Federal Government Contracting – An Introduction

Participants will gain a practical and relevant understanding of the federal government contracting environment.

Learning Objectives:

This course will provide an overview of government contracting in the federal sector. It will describe roles and responsibilities of government and contractor personnel, address the organization of the Federal Acquisition Regulation (FAR) and certain key provisions, describe contract elements and types, identify the major components of the procurement cycle, and develop an understanding of accounting system requirements and ethical considerations. After completing the course, the participant should be able to:

- Describe the Federal Acquisition Regulation and be able to locate key FAR provisions.
- Describe the role of the Contracting Officer, the Contracting Officer's Representatives and other members of the Acquisition Team.
- Identify the major sections of a federal government contract and features of three types of contracts (firm-fixed-price, cost-plus-fixed-fee, and time-and-materials).
- Identify features of the procurement cycle: contract planning and award, contract administration, and contract closeout.
- Identify key considerations relating to accounting systems, ethics, and improper business practices.

Instructor: Tim Gearty, CPA, MBA, JD

Field of Study: Auditing (Governmental)

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





Auditing (Governmental)

Federal Government Contracting – Contract Fraud

Participants will gain a practical and relevant understanding of the potential for fraud in the federal government contracting environment.

Learning Objective:

This course will provide an overview of contract fraud within the federal government contracting environment. Topics will include background information on contract fraud, the responsibilities of management and auditors regarding fraud, various contract fraud scenarios and potential fraud indicators. In addition, this course will highlight steps auditors should consider in making fraud referrals to investigative entities. At the conclusion of this session, you will be able to:

- Describe key aspects of fraud and illegal acts as they relate to the government contracting environment.
- Describe management's responsibilities regarding fraud and elements of an effective anti-fraud program.
- Describe the auditor's responsibilities regarding fraud under Generally Accepted Government Auditing Standards (GAGAS) and the referral of potential fraud indicators to investigators.
- Identify features of common fraud scenarios and related fraud indicators in the government contracting environment.

Instructor: Tim Gearty, CPA, MBA, JD

Field of Study: Auditing (Governmental)

Credits: 1.5

Prerequisites: Federal Government Contracting – An Introduction

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

GAO Green Book – Government Internal Control Standards

“Internal Control—Integrated Framework” has been considered the most widely accepted internal control framework in the world since its initial publication by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)—a joint initiative of five prominent accounting, finance, and auditing organizations. The Green Book is an adaptation of the Framework and provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with adaptation of this important guide to Federal settings.

Learning Objectives:

The Committee on Sponsoring Organization’s (COSO) Internal Control-Integrated Framework was adapted by the Government Accountability Office (GAO) to formulate Standards for Internal Control in the Federal Government (the Green Book). By dissecting critical portions of the Framework as adapted, participants will review principles used to evaluate internal control in Federal settings. At the conclusion of this session you will be able to:

- Define the background for development of the COSO Framework and the basis for adaptation to Green Book standards applied to Federal settings
- Define the process for assessing the effectiveness of internal controls and reporting that assessment
- Identify the objectives, components, and principles of the Green Book standards
- Identify the limitations of internal control
- Identify minimum documentation requirements

Instructor: John Lord, CPA

Field of Study: Auditing (Governmental)

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Auditing (Governmental)

Governmental Standards Accounting Board (GASB) Update

This course will be an overview of:

- The most recently issued GASB statements including GASB 68 & 71, GASB 69 and GASB 72 and current GASB projects including OPEB, Fiduciary Responsibilities and Leases

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize implications to the calculation of net pension liability as a result of GASB 68 and 71
- Define various methods of government combinations or disposal in accordance with GASB 69
- Identify proper fair value disclosures in accordance with GASB 72
- Name current GASB projects that are in process

Instructor: Tim Gearty, CPA

Field of Study: Auditing (Governmental)

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Government Ethics and Independence

Check with your state Board of Accountancy to determine whether this course will meet your Ethics CPE requirement. It doesn't take particular insight to understand that ethical behavior is a serious issue in today's government environment. But understanding ethical behavior - including the distinction between what people "should" do and what they are "required" to do - requires a knowledge of today's accepted codes, principles and standards. Gain a working familiarity with contemporary rules that govern ethical behavior and independence in the government environment.

Learning Objectives:

Participants will learn how business and accounting ethics share similarities related to fair exchange between two parties, institutional or cultural rules of commerce for an entire society, and rules concerning the government environment. Enterprise Risk Management (ERM) and the Sarbanes-Oxley Act (SOX) will be explored, and participants will see what other organizations and sources provide guidance on ethics and independence. At the conclusion of this session you will be able to:

- Define business ethics
- Compare and contrast the ethical principles under the AICPA and Generally Accepted Government Auditing Standards (GAGAS)
- Compare and contrast ethical rules - public interest, independence, professional judgment, and quality control
- Identify non-audit services that fall outside of the current ethics and independence rules - e.g., payroll services, appraisal, and valuation services
- Define other accounting ethics sources - e.g., Institute of Management Accountants (IMA), Government Finance Officers Association of the United States and Canada (GFOA)

Instructor: John Lord, CPA

Field of Study: Behavioral Ethics

Credits: 2.5

Prerequisites: 4 to 7 years of governmental accounting or audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Government/Fund Accounting: An Introduction to Government Accounting, Financial Reporting and Financial Statement Analysis

Participants will gain a practical and relevant understanding of the many issues involved with government financial statements. See how GAAP relates to government accounting and financial reports, explore government fund accounting, and state and local government consolidated financial statements and learn how to analyze government financial statements.

Learning Objectives:

Whether their revenue comes largely from tax dollars, ownership and accountability issues are vastly different from for-profit organizations, or unique regulations are in play, government entities provide challenges unlike anything financial professionals will find in the private sector. See how government financial statements are prepared differently from those of for-profit businesses and obtain the familiarity and understanding that can guarantee success in this often-unfamiliar environment. At the conclusion of this session you will be able to:

- Describe the basics of government accounting and financial reporting – i.e., characteristics of governments, users of government financial statements
- Define the principles of government fund accounting – i.e., define a fund, account groups, accounting principles
- Outline the principles utilized to prepare state and local government consolidated financial statements – i.e., GASB definitions of financial statement elements, Comprehensive Annual Financial Report
- Compare and contrast the critical elements when analyzing government financial statements – i.e., evaluating liquidity, future prospects

Instructor: John Lord, CPA

Field of Study: Accounting (Governmental)

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Housing and Urban Development: An Auditing Introduction

The role of the U.S. Department of Housing and Urban Development (HUD) has expanded since its inception. In this course you will explore the basics of HUD and the FHA (Federal Housing Administration) as well as the respective auditing requirements.

Learning Objectives:

Participants will explore the role of Department of Housing and Urban Development (HUD) and the Federal Housing Administration (FHA) programs, to promote mortgage lending. At the conclusion of this session you will be able to:

- Identify Housing and Urban Development (HUD)/Federal Housing Administration (FHA) mortgage programs
- Define GAGAS (Generally Accepted Government Auditing Standards/Yellow Book) and recognize the similarities and differences between the AICPA code of Professional Ethics and GAGAS ethics
- Identify Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS) on the following principles:
 - Public interest i.e., training, technical knowledge and competence, continuing professional education
 - Objectivity and independence i.e., Independence of mind and appearance, period of independence, threats to independence
 - Professional behavior i.e., quality control
- Identify potential audit fieldwork issues i.e., determination of major programs, attribute sampling method and minimum sampling sizes, audit cycle
- Define the purpose and content of an engagement letter
- Define the AICPA guidance for SAS 117 (Compliance Audits) and SAS 119 (Required Supplementary Information)
- Recognize the contents of the Lender Electronic Assessment Portal (LEAP) and the auditor and auditee responsibilities

Instructor: John Lord, CPA

Field of Study: Accounting (Governmental)

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Housing and Urban Development Audits for Financial Service Institutions

Complexities in the Housing and Urban Development (HUD) lending environment make compliance exceptionally challenging. Professionals need to understand current regulations and possess a familiarity with the appropriate sources that offer further information and guidance. A review of HUD forms and procedures will help you easily navigate the red tape and serpentine processes involved in this restrictive arena.

Learning Objectives:

This course will focus on Housing and Urban Development-Approved Title II lenders, including a description of eligible institutions and overviews of program procedures and audit requirements. Participants also will familiarize themselves with recent reporting and compliance developments, along with details around the Lender Electronic Assessment Portal (LEAP) submission of annual audited financial statements. At the conclusion of this session you will be able to:

- Identify HUD approved Title II Non-supervised Lender and third party originator audit guidance
 - Recognize eligible institutions
 - Define program procedures and sources of authoritative guidance and other references
 - Recognize audit requirements and Lender Electronic Assessment Portal (LEAP)
- Define the compliance requirements and suggested audit procedures
 - Quality control plans
 - Sponsor Responsibility over Title II third party originators
 - Branch office operations
 - Operational Issues including loan origination, settlement, servicing, and escrow accounts
 - Section 235 assistance programs
 - Federal financial and activity reports
 - Lender approval requirements
- Identify current reporting and compliance issues
 - ML 2009-31, Strengthening Counterparty Risk Management
 - ML 2011-05, Revised Audited Financial Statement Reporting Requirements Involving Parent-Subsidiary Structures
 - ML 2013-41, Lender Self-Reporting Requirements
- Define the purpose of the Lender Electronic Assessment Portal (LEAP) submission
 - Description of LEAP
 - Lender requirements
 - Auditor requirements
 - HUD review procedures
- Identify the following: Program and audit requirements, compliance requirements and suggested procedures, contemporary issues and electronic filing

Instructor: John Lord, CPA

Field of Study: Accounting (Governmental)

Credits: 2.5

Prerequisites: 4 to 7 years of governmental accounting or auditing experience or the successful completion of the Becker Professional Education course titled, "Housing and Urban Development: An Auditing Introduction."

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Improper Payments: Legislation and Mitigation

Despite several legislative actions over the last decade, a General Accounting Office study reported that 70 federal programs administered by 20 agencies made an estimated \$125.4 billion in improper payments in 2010. Whether the payments are the result of administrative error or fraud, the fact is that the issue of improper payments remains a focal point for legislators and financial professionals alike. Acquire a practical overview of the problem as well as a relevant understanding of current mitigation efforts.

Learning Objectives:

Participants will learn the scope of the problem today as well as the ways the Improper Payments Information Act of 2002, the Improper Payment Elimination and Recovery Act of 2010, and other recent actions have been designed to reduce the scope and impact of improper payments. In addition, participants will see how OMB Circular A-123 is being used to recapture improper payments and improve recovery rates. At the conclusion of this session you will be able to:

- Define the nature of the problem of improper payments – e.g., cost, types of improper payment, high error programs
- Compare and contrast how the Improper Payment Information Act of 2002, Improper Payments Executive Order 13520, and Improper Payment Elimination and Recovery Act of 2010 have been effective in reducing the waste and fraud due to improper payments
- Outline the role of OMB Circular A-123 in recapturing improper payments
- Describe other recent actions taken by the government to reduce the scope and impact of improper payment

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 2.5

Prerequisites: 4 to 7 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Intermediate Governmental Accounting

Participants will gain a practical and relevant understanding 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.

Learning Objectives:

The operating and reporting objectives of government reverse the relationship between services and revenue. Revenue is generated to provide services in government while commercial entities provide services in hopes of earning revenue and return to investors. While the focus on services is often current, the reporting responsibilities and information requirements are longer term. With a brief reminder of how unique government fund accounting principles are used to meet current reporting objectives, this course shows the workpaper techniques to convert that data to reflect the economic substance of transactions in a manner largely consistent with commercial accounting. At the conclusion of this session you will be able to:

- Describe internal control objectives and the manner in which they relate to financial reporting objectives.
- Describe measurement focus and basis of accounting issues that create similarities and differences between government and commercial accounting records.
- Understand the reporting objective achieved by unique fund accounting approaches and the information provided and information deficits that create the need for government-wide financial presentations.
- Apply workpaper techniques to convert fund financial statements to government-wide presentations.

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 3.5

Prerequisites: 2 to 5 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Introduction to Federal Accounting and Reporting

Participants will gain a practical and relevant understanding of the sources of guidance for federal financial accounting and reporting, the theoretical foundations for accounting and reporting requirements and the mechanics of dual track accounting from journal entry to trial balance to financial report.

Learning Objectives:

Practical concerns about financial controls and accountability for public funds are as foundational to our democratic ideals as due process. The U.S. Constitution anticipates the segregation of financial duties between the executive and legislative branches to promote strong controls. In addition, federal regulations similarly divide responsibilities at the Federal department level to provide accounting, budgetary and audit controls over accounting and reporting at the agency level. The dual track accounting system required for federal agencies integrates budgetary and actual transactions. At the conclusion of this session you will be able to:

- Identify the roles and responsibilities of various federal departments in the development of accounting principles and the administration of accounting, budgeting and auditing issues.
- Describe the financial reporting and accounting theory published by the Federal Financial Accounting Standards Advisory Board (FASAB) in their Statements of Federal Financial Accounting Concepts.
- Describe the account structure of the U.S. Standard General Ledger and the systems that comprise federal data gathering.
- Apply bookkeeping procedures to dual track accounting requirements from transactions through the financial statements.

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 3.5

Prerequisites: 1 to 3 years of audit experience

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Management Accountability & Control in the Government, Circular No. A-123

The Sarbanes-Oxley Act in 2002 changed the internal control financial reporting game. SOX required management at publicly-traded companies to strengthen internal control over financial reporting, and prompted the Federal government to re-evaluate its own internal control policies. Gain a familiarity with OMB Circular A-123, which was designed in the light of SOX to help define management's responsibility for internal control at federal agencies. See how the circular and subsequently-developed appendix can assist Federal agency managers improve accountability and effectiveness by establishing, assessing, correcting, and reporting on internal control.

Learning Objectives:

In this course, gain an historical perspective of internal control federal requirements and regulations for management, from the Federal Managers Financial Integrity Act and to OMB Circular A-123. Review the scope and requirements of OMB Circular A-123 and the subsequently-developed Appendix A. Learn a five-step process to implement appendix guidelines designed to strengthen the process that management uses to assess internal control over financial reporting. At the conclusion of this session you will be able to:

- Outline the history of Internal Control in the Federal Government
- Compare and contrast the requirements contained within OMB Circular A-123 and the Appendix
- Describe the Implementation Guidelines (Five-Step process) within OMB Circular A-123 Outline the auditors responsibilities under Generally Accepted Government Auditing Standards (GAGAS)

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 2.0

Prerequisites: 4 to 7 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Not-for-Profit Accounting and Reporting: An Introduction

Professionals will gain an introductory overview of the accounting and reporting functions in the not-for-profit world, with particular emphasis on the practical aspects of financial statements and revenue recognition. Participants also will review anecdotal examples and relevant scenarios related to asset transfers and the unique issues presented by artwork capitalization, split interest agreements, investments, fixed assets, and fund accounting.

Learning Objectives:

Although the accounting and reporting functions for not-for-profits are similar in some regards to those of other business entities, key differences present unique challenges. Donors, for instance, are more concerned with how effectively the organization uses contributions than a for-profit's return on investment. Effective accounting in the not-for-profit arena means understanding where issues align, where - and why - they diverge, and how to navigate the distinctive challenges of this unique environment. At the conclusion of this session you will be able to:

- Outline the characteristics of Not-for-Profit entities and industries in which they compete
- Outline Financial Statements, Accounting Standards Codification 958.205 - 230
- Define Revenue Recognition, Accounting Standards Codification 958.605
- Outline the transfer of assets held by entities that hold or raise contributions for others, Accounting Standards Codification 958.20 and 605
- Compare and contrast other relevant accounting and reporting issues (e.g., Split Interest Agreements ASC 958.30, Donated Collection Items ASC 958.360, Investments in securities and related gains and losses)

Instructor: John Lord, CPA

Field of Study: Accounting (Governmental)

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Risk Management in the Public Sector

Two decades ago, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) issued a framework to help businesses assess and enhance their internal control systems. The framework is called Enterprise Risk Management (ERM) and its purpose is to help organizations improve risk management. But far from a one-size-fits-all framework, ERM takes on added complexities in government applications. Learn the critical differences between private and public sector risk management and maximize your ability to apply appropriate techniques.

Learning Objectives:

This session will introduce participants to the history of Enterprise Risk Management (ERM), framework and applications. In addition, participants will gain a relevant understanding of the use of ERM techniques in evaluating government risk management issues while obtaining the practical knowledge to apply ERM in public sector strategic planning activities and annual budgeting activities. At the conclusion of this session you will be able to:

- Outline the basic Enterprise Risk Management (ERM) concepts – e.g., Define ERM, Purpose of ERM
- Define the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework
- Compare and contrast the application/implementing techniques of ERM
- Outline the use of ERM techniques in a Government environment

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 2.5

Prerequisites: 4 to 7 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Single Audit: Best Practices to Avoid Common Audit Problems & Pitfalls

The quality of single audits have been of recent concern. In 2007, a national study recently showed that more than half of single audits filed by organizations receiving federal assistance were either defective or unacceptable. These unhealthy reports led to disciplinary action against CPAs. But most of the problems are common and can be cured by becoming familiar with revised compliance standard, understanding single audit regulations, and becoming familiar with audit guidance and practice aids.

Learning Objectives:

Gain an overview of the single audits process and requirements. Learn the current standards, guidance, and practice aids for such audits. Review the latest revised compliance supplement issued by the Office of Management and Budget (OMB). The most common problems found on single audits are lack of documentation and lack of professional care. At the conclusion of this session you will be able to:

- Understand the objective and purpose of A-133 single audits
- Compare and contrast Single Audit history, background and purpose
- Define the entities that fall within the scope of a Single Audit
- Outline the common problems with Single Audits
- Define the objectives, findings and recommendations of the President's Council on Integrity and Efficiency National Single Audit sampling project
- Compare and contrast the actions to address A-133 Single Audit problems/OMB guidance - e.g., Revised compliance supplement and requirements
- Describe the AICPA's actions to address Single Audit deficiencies

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 2.0

Prerequisites: 4 to 7 years of audit experience.

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Super Circular: Staying Current with Grant Management Reform

With the appropriate use of tax dollars at stake, the Office of Management and Budget (OMB) has established detailed and complex rules governing the awarding and accounting of grants to state and local governments, as well as not-for-profit organizations. Learn how to navigate the relevant portions of Title 2 of the Code of Federal Regulations that replaced OMB Circulars, meet the current accounting and administrative requirements, and unravel the complexities surrounding allowable costs and governmental audits.

Learning Objectives:

Successful completion of this course will enable participants to take advantage of OMB and Catalog of Federal Domestic Assistance (CFDA) guidance while providing a practical review of grant application standards and an overview of the key sources of audit requirements. See how technology helps the grant process and understand how the General Accounting Office (GAO) and Government Audit Quality Center impact accountability and transparency. Learn to recognize the impact of the American Recovery and Reinvestment Act. At the conclusion of this session you will be able to:

- Recognize the role and function of the Office of Management and Budget (OMB) for implementing the Federal government's cost principles
- Identify key aspects of federal grant process and use of the CFDA and Grants.gov website
- Identify general government wide guidance for grants and agreements
- Identify uniform administrative requirements published by the OMB
- Identify cost principles published by the OMB for both direct and indirect costs
- Identify key sources of guidance for audits of government entities and government and other entities receiving federal financial assistance

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Auditing (Governmental)

Yellow Book Financial Audits and Attest Engagements

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 to objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report and distribute these important financial audit results.

Learning Objectives:

Confidently comprehend and easily explain high-quality governmental financial audits and attest engagements. Grasp the Generally Accepted Government Auditing Standards (GAGAS) used to prepare them. Gain a clear understanding of the fieldwork requirements for planning, completing, and reporting financial audits. At the conclusion of this session you will be able to:

- Financial audits, define the following:
 - Performance requirements
 - Reporting requirements
 - Additional GAGAS considerations
- Examination engagements, outline the following:
 - Field work requirements
 - Reporting requirements
 - Additional GAGAS considerations
- Review engagements, compare and contrast the following:
 - Field work requirements
 - Reporting requirements
 - Additional GAGAS considerations
- Agreed-upon procedure engagements, define the following:
 - Field work requirements
 - Reporting requirements
 - Additional GAGAS considerations

Instructor: John Lord, CPA

Field of Study: Auditing (Governmental)

Credits: 3

Prerequisites: 4 to 7 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Auditing (Governmental)

Yellow Book Performance Audits

Generally Accepted Government Auditing Standards (GAGAS) provide a sturdy and solid framework for conducting high-quality audits of government entities and other entities that receive government awards. This course explains those standards and how they can assist auditors to objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report, and distribute these important audit results.

Learning Objectives:

Confidently comprehend and easily explain high-quality government performance audits. Grasp the Generally Accepted Government Auditing Standards (GAGAS) used to prepare them. Gain a clear understanding of the fieldwork standards for planning, completing, reporting, and distributing performance audits. At the conclusion of this session you will be able to:

- Define Generally Accepted Government Auditing Standards (GAGAS) and their role and define performance audits
- Compare and contrast the fieldwork standards - framework, planning, supervision, evidence, and documentation
- Compare and contrast reporting - form, contents and issuance, and distribution

Instructor: John Lord, CPA

Field of Study: Government Auditing & Accounting

Credits: 2.5

Prerequisites: 4 to 7 years of audit experience

Advanced Preparation: None

Course Level: Intermediate





Communications/Personal Development

- Behavioral Interviewing **NEW!**
- Careers in Accounting **NEW!**
- Effective Business Communication **NEW!**
- Effective Business Writing for CPAs, Part 1
- Effective Business Writing for CPAs, Part 2
- Email Communications **NEW!**
- Executive Leadership Tools and Tactics, Part 1
- Executive Leadership Tools and Tactics, Part 2
- Leadership Skills **NEW!**
- Leadership: Based on the Book “Lead... for God’s Sake!” **NEW!**
- Meetings that Work **NEW!**
- Negotiation Skills **NEW!**
- Networking Skills **NEW!**
- Public Speaking and Presentation Skills **NEW!**
- Take Control: Use Conflict to Your Advantage
- The Ultimate Endorsement: Unleash the Power of You





Communications/Personal Development

Behavioral Interviewing

This course covers 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.

Learning Objective:

After completing this course, the learner should be able to:

- Define behavioral interviewing.
- Identify the importance of behavioral interviewing as part of an employee selection process.
- Identify the process for conducting a behavioral interview.
- Identify good behavioral interview questions.
- Identify general best practices for conducting interviews.
- Apply behavioral interviewing to assess whether or not a candidate, experienced or inexperienced, has a desired skill set.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Personal Development

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Careers in Accounting

From tax work and audits to budget and financial analysis, accountants today perform a wide range of functions for almost every type of business, academic or not-for-profit entity. Obtain a practical overview of accounting's specialized areas and see how the role of an accountant varies by organization and function. Sample job descriptions that provide an insider's look at jobs in accounting put real-world expectations in perspective.

Learning Objective:

Career choices aren't something to be made lightly, and accountants today have a wide range of career paths to consider. Don't wait until it's too late to see which accounting career is best for you. This course will help you consider not only the various careers available to accountants, but also the roles accountants play in organizations that range from private firms and educational institutions to government bodies and non-profits. After completing this session you will be able to:

- Identify different types of work accountants are engaged in
- Identify places an accountant can work and positions available

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Personal Development

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Effective Business Communication

This course will be an overview of:

- The importance of clear, compelling communications in a business setting.
- The differences among communicating with peers, subordinates, superiors, and clients.
- The most common forms of business communications such as emails, letters, memos, reports, and presentations, and when to use each method.
- Best practices for email communications.
- Best practices for presenting data, numbers and facts, especially to clients.

Learning Objectives:

After completing this course, participants should be able to:

- Recognize the most common forms of written and verbal business communications and explain the purpose and format of each.
- Apply best practices in the most common forms of written communications, such as emails and letters.
- Apply language suitable for clients as well as peers in important documents, such as reports and letters.
- Apply best practices in nonverbal communication to business settings.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Effective Business Writing for CPAs, Part 1

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this course learn how to prepare written communication that is clear and logical.

Learning Objectives:

In this course, participants will examine the most critical format and grammatical elements when preparing written communication. At the conclusion of this session you will be able to:

- Outline the general writing guidelines
- Define the top grammar mistakes
- Outline the common errors to watch out for when preparing a written document
- Define the basic composition and format rules when preparing an office document
- Identify and correct the common mistakes of business writing
- Compare and contrast fax and email etiquette
- Access to various writing samples including footnote disclosures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Effective Business Writing for CPAs, Part 2

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this two-part course learn how to prepare written communication that is clear and logical.

Learning Objectives:

In this second of a two-part course, participants will examine the most critical format and grammatical elements when preparing written audit reports and components of an audit report.

At the conclusion of this session participants will be able to:

Define a concise objective for an audit report.

- Identify the five common elements needed for an effective audit report.
- Recognize and apply the types, structure, and common language used in external audit reports
- Define how to organize an audit report for impact.
- Apply the language and style of effective audit report writing.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.5

Prerequisites: The successful completion of Becker's Effective Business Writing for CPAs, Part 1

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Email Communications

With apologies to Twitter, Facebook, and text messaging, email far and away is the predominant means of business communication today. But don't take it for granted—there's an art to crafting an effective email that saves time for both the sender and the recipient, avoids embarrassing and potentially costly snafus, and advances business objectives. Learn from the mistakes of others and review the best practices that can produce meaningful and impactful email time after time.

Learning Objective:

With access to sensitive information and training that often focuses more on numbers than the written word, professionals in the financial industries in particular can benefit from attention to sound email practices. Learn how to protect confidential information, edit email for maximum effect, write with an appropriate tone, and identify your audience before you ever hit "send." Participants will also review best practices around greetings and closings, email signatures, responses, and how to manage the inbox. At the conclusion of this session you will be able to:

- Identify the purpose of email
- Define a greeting, closing, and email signature while crafting an email message
- Identify appropriate protocols for responding and reviewing/editing emails
- Recognize differences in personal and professional email distinctions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Executive Leadership Tools and Tactics, Part 1

Leadership today means effectively relating to and communicating with your peers and those you supervise. Only by first understanding who you are and what motivates you can you effectively manage relationships and influence others.

Learning Objectives:

In the first of a two-part course, participants will understand the gaps and limitations of your own leadership style, how emotion plays a role, and ways to become a better listener a critical skill for any effective leader. Through personal assessments and exercises, this highly interactive course will help you develop the tools to excel at leadership. At the conclusion of this session you will be able to:

- Define emotional intelligence
- Recognize the key leadership competencies
- Recognize the characteristics of each of the DISC styles
- Recognize the communication clues of each of the DISC styles
- Identify the emotions associated with each of the DISC styles
- Recognize how to be more effective in dealing with people in each of the DISC styles
- Identify the possible limitations of each DISC style

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Executive Leadership Tools and Tactics, Part 2

By gaining an honest and accurate understanding of your own needs and values, you'll develop the critical leadership skills required for success in today's challenging business world.

Learning Objectives:

In the second of a two-part course, participants will further explore your leadership abilities. Through assessments, and interactive exercises, you'll learn what can get in the way as leaders try to influence others, and you'll learn tactics for managing expectations and capitalizing on conflict. At the conclusion of this session you will have an in-depth understanding of the following topics:

- Recognize the different DISC styles
- Recognize the communication clues and emotions of the DISC styles
- Recognize how to be more effective when communicating with each style
- Recognize the various needs and values
- Recognize what each of the DISC styles is looking for
- Identify how to manage the expectations of each DISC style

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: The successful completion of Becker's Executive Leadership Tools and Tactics, Part 1

Advanced Preparation: None





Communications/Personal Development

Leadership Skills

What makes a leader? Experts and others often cite attributes like intelligence, dedication, focus, passion, and confidence. And while all those are necessary, they're simply the baseline, the threshold for those in leadership positions. Great leadership requires much more. Explore the non-traditional traits that elevate leaders from merely capable to exceptional.

Learning Objective:

This course will help participants see the way non-traditional traits—like emotional intelligence and humility—bring out the best in leaders and those they influence. You will review the perspectives of experts like Steven Covey while exploring several different, yet equally effective, leadership styles. Leadership skills can be taught, and participants will learn how to develop and practice their own effective leadership traits. At the conclusion of this session you will be able to:

- Identify the importance of traditional and non-traditional traits associated with leadership
- Define the so called "non-traditional" traits associated with leadership, such as emotional intelligence and humility
- Recognize leaders across a number of sectors and their defining characteristics
- Identify practical examples of ways to build personal leadership traits

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Leadership: Based on the Book “Lead... for God’s Sake!”

This course is a conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book titled Lead...for God’s Sake, which is a parable for finding the heart of leadership. The book has received praise by many recognized leaders in business and recognized successful sports leaders such as: Lou Holtz, College Football Hall of Fame coach and ESPN analyst, and Urban Meyer, Head Football Coach of Ohio State University.

Learning Objective:

After completing this course, the participant should be able to:

- Define leadership
- Recognize that fostering and balancing relationships both inside and outside of the workplace help to create a better leader

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Meetings that Work

This course will be an overview of:

- How meetings can be used effectively in the workplace.
- Self-assessment of strengths and weaknesses in the area of soft skills.
- How to appropriately set expectations for meetings.
- Recognizing how problems arise in meetings and ways to best address them.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize how meetings can be used effectively.
- Identify methods that can be used to help meetings be more engaging to participants.
- Recognize individual strengths and weaknesses in the area of soft skills and identify ways for improvement if needed.
- Apply different tools and techniques when preparing for a meeting.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Negotiation Skills

This course will be an overview of:

- The definition of negotiations, especially in the context of accounting situations.
- The basics of negotiation skills, including the stages of successful negotiations and the interpersonal skills required to complete negotiations.
- Methods for overcoming objections, counteracting negativity, and reaching consensus during negotiations.

Learning Objective:

After completing this course, the learner should be able to:

- Define the art of negotiations, especially in the context of common accounting situations.
- Identify the steps in the negotiation process and apply them to business situations.
- Identify the interpersonal skills needed for successful negotiations.
- Recognize how competitiveness can hurt negotiations.
- Name situations that can derail successful negotiations, and methods for counteracting such situations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Networking Skills

This course will be an overview of:

- Commonly accepted etiquette and practices for attending in-person business and accounting networking events.
- Communication basics for professional networking in writing.
- Best uses for online platforms for networking.
- Common challenges professionals often face when networking and tips to handle those challenges.

Learning Objective:

After completing this course, the learner should be able to:

- Define ideal network and develop a strategy to achieve it.
- Recognize proper etiquette for effective in-person networking.
- Identify appropriate channels—obvious and not-so-obvious ones—for networking in the accounting profession.
- Recognize positive characteristics of written communication.
- Name platforms for online networking and identify appropriate situations for each.
- Apply tips to alleviate in-person, in-writing, and online networking challenges.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Public Speaking and Presentation Skills

This course will be an overview of types of presentations and speeches that accountants may be called upon to make, including best practices for researching, planning, and preparing presentations; techniques to handle distractions, unexpected problems, and nervousness; and effective methods of sharing information in presentations, especially financial or accounting data.

Learning Objective:

After completing this course, the learner should be able to:

- Plan a speech or presentation;
- Identify methods to prepare and research speech or presentation topics;
- Identify techniques to deliver a presentation or speech clearly and cogently to a wide range of audiences;
- Recognize techniques to manage distractions, nervousness, and other factors that can distract from presentations; and
- Identify methods to incorporate a wide range of visual aids into a presentation to appeal to multiple learning styles among audience members.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

Take Control: Use Conflict to Your Advantage

With the average U.S. employee spending nearly three hours a week in conflict at a cumulative cost of nearly \$360 billion per year, conflict is a major economic and productivity drain in today's workplace. Identify your own conflict resolution style and learn how to manage conflict to produce positive outcomes while turning conflict into a win-win proposition.

Learning Objectives:

Participants will study the causes, costs and types of conflict, as well as the benefits of managing conflict and the value of embracing conflict. The Thomas-Kilmann Conflict Mode Instrument will provide critical insight into individuals' own conflict styles while giving them the tools to effectively and successfully manage any conflict. At the conclusion of this session, you should be able to:

- Define conflict
- Outline the primary causes of conflict
- Summarize the cost of conflict
- Define what is required to embrace conflict and the benefits of managing conflict
- Introduction to and the completion of the Thomas-Kilmann Conflict Mode Instrument (TKI)
- Compare and contrast the various conflict modes within TKI
- Describe your own TKI conflict mode

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Communications/Personal Development

The Ultimate Endorsement: Unleash the Power of You

Everyone has gaps in their ability to gain the endorsement of others. Led by an experienced executive coach, this course will help participants understand how executive presence, “exquisite communication,” professional foundation and micro messaging overcome those gaps and gain powerful support.

Learning Objectives:

With several interactive exercises and assessments, participants will acquire the knowledge and practical tools to unleash their full potential. You’ll learn what makes you tick, what causes gaps in your ability to gain endorsement, how to communicate with people based on their own unique preferences and styles, and how your needs and values shape the way you make decisions. At the conclusion of this session you should be able to:

- Describe the characteristics to gain your personal endorsement (i.e., executive presence, exquisite communication, professional foundation)
- Identify the DISC communication styles, communication cues, and how to communicate with the different DISC styles
- Recognize the types of Micro Messaging (e.g., facial expressions, hand gestures)
- Identify the characteristics of various needs and values
- Recognize the benefits of managing conflict

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Economics Courses

- **Macroeconomic Analysis: Bringing the Big Picture into Focus, Pt. 1**
- **Macroeconomic Analysis: Bringing the Big Picture into Focus, Pt 2**
- **Microeconomic Analysis - Understanding the Effect on Supply and Demand, Pt. 1**
- **Microeconomic Analysis – Understanding the Effect on Supply and Demand, Pt. 2**





Macroeconomic Analysis: Bringing the Big Picture into Focus, Pt. 1

The economy is complex and dynamic, and falls under the influence of a wide range of natural and policy-induced forces. Making sense of it takes an understanding of sometimes conflicting economic theories and the ability to apply the right data to the right economic formulas. This two part course will introduce the following concepts: business cycle, fiscal policy, money and the banking systems, monetary policy and economic stabilization.

Learning Objectives:

In the first of a two-part series, this course will offer a detailed examination of the foundations of modern macroeconomics, as well as diverse views of the way the economy works. Differing economic models will be explored, and tools that facilitate the study of the economy – including a wide range of economic formulas – will be presented. At the conclusion of this session you should be able to:

- Compare and contrast the definitions and concepts utilized in economics and macroeconomics theory. In particular you will explore, examine and apply the following concepts:
- GDP and GNP
- National income and personal income
- Aggregate demand and supply
- Say's law
- Keynesian theory
- Define the business cycle and what economic conditions drive it
- List the various types of unemployment and how to measure it
- Define how to measure inflation

Instructor: Peter Olinto, CPA, JD

Field of Study: Economics

Credits: 2.0

Prerequisites: 2 to 3 years of business experience

Advanced Preparation: None

Course Level: Intermediate





Macroeconomic Analysis: Bringing the Big Picture into Focus, Pt. 2

The economy is complex and dynamic, and falls under the influence of a wide range of natural and policy-induced forces. Making sense of it takes an understanding of sometimes conflicting economic theories and the ability to apply the right data to the right economic formulas. This two part course will introduce the following concepts: business cycle, fiscal policy, money and the banking systems, monetary policy and economic stabilization.

Learning Objectives:

This second of a two-part series concludes with a critical examination of conflicting economic models and theories, along with inherent problems when policy is used to manage the economy. At the conclusion of this session you should be able to:

- Define fiscal policy and compare and contrast the key levers of fiscal policy - e.g., tax and spending policy
- Outline the definition of money supply
- Define the role of the Federal Reserve within the banking system and the associated levers that the Federal Reserve has at its disposal
- Define monetary policy. In addition you explore, examine and apply the following concepts:
Determinants of the demand and supply of money
- Short and long run effects of monetary policy
- Underemployed and fully employed economy
- Quantity Theory of Money
- Examine how expectations can impact the economy

Instructor: Peter Olinto, CPA, JD

Field of Study: Economics

Credits: 2.0

Prerequisites: The successful completion of Becker Professional Education's Macroeconomic Analysis: Bringing the Big Picture into Focus, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Microeconomic Analysis – Understanding the Effect on Supply and Demand, Pt. 1

The study of the economy at the individual, firm or industry level provides a clear view of the most fundamental concepts in economics. In this two-part course you will gain a practical understanding of the most basic - yet powerful - forces in economics, including laws of supply and demand, shortages and surpluses, and the relationship between time and the market adjustment process.

Learning Objectives:

In the first of a two-part series, participants will be engaged in discussions that integrate detailed charts with proven equations and formulas that provide a practical understanding of the fundamental issues related to microeconomics. At the conclusion of this session you should be able to:

- Compare and contrast the elemental concepts of microeconomics - e.g., Laws of Supply and Demand, Shortages and Surpluses
- Define and apply the concepts utilized within microeconomics -
- Demand and Consumer choice
- Costs and the Supply of Goods

Instructor: Peter Olinto, CPA, JD

Field of Study: Economics

Credits: 2.0

Prerequisites: 2 to 3 years of business experience

Advanced Preparation: None

Course Level: Intermediate





Microeconomic Analysis - Understanding the Effect on Supply and Demand, Pt. 2

The study of the economy at the individual, firm or industry level provides a clear view of the most fundamental concepts in economics. In this two-part course you will gain a practical understanding of the most basic - yet powerful - forces in economics, including laws of supply and demand, shortages and surpluses, and the relationship between time and the market adjustment process.

Learning Objectives:

This second of a two-part series concludes with an examination of the competitive market structures, supply and demand for productive resources, and capital markets and interest rates. At the conclusion of this session you should be able to:

- Define and apply the concepts utilized within microeconomics
- Competitive Market Structures
- Supply and Demand for Productive Resources
- Capital Markets and Interest Rates

Instructor: Peter Olinto, CPA, JD

Field of Study: Economics

Credits: 2.0

Prerequisites: The successful completion of Becker's Microeconomic Analysis – Understanding the Effect on Supply and Demand, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Introduction to Employee Benefits, Pt. 1

This course will be an overview of:

- The definition of different types of employee benefit plans.
- The effect of government regulations on employee benefit plans.
- The issue of internal control of a service organization relevant to an audit of an employee benefit plan.
- The audit requirements of employee benefit plans.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the difference between defined contribution, defined benefit, and welfare benefit plans.
- Identify the effect of government regulations on employee benefit plans.
- Identify employee benefit plan audit requirements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Ethics Courses

- **AICPA's Ethics Codification Project** NEW!
- **Ethics – Integrity, A Foundation for Success**
- **Ethics, Integrity and the AICPA Code of Professional Conduct** NEW!
- **Ethics - Understanding and Applying the AICPA Code of Professional Conduct**
- **Independence - Historical Insights and Today's Rules**
- **Independence Overview** NEW!
- **Independence Technical Update**
- **Arizona Ethics** NEW!
- **California Ethics** NEW!
- **Connecticut Ethics** NEW!
- **Delaware Ethics** NEW!
- **Florida Ethics** NEW!
- **Guam Ethics** NEW!
- **Hawaii Ethics** NEW!
- **Illinois Ethics** NEW!
- **Indiana Ethics** NEW!
- **Iowa Ethics** NEW!
- **Kansas Ethics** NEW!
- **Kentucky Ethics** NEW!
- **Louisiana Ethics** NEW!
- **Maine Ethics** NEW!
- **Maryland Ethics** NEW!
- **Massachusetts Ethics** NEW!





Ethics Courses

- **Michigan Ethics** NEW!
- **Minnesota Ethics** NEW!
- **Missouri Ethics** NEW!
- **Montana Ethics** NEW!
- **Nebraska Ethics** NEW!
- **Nevada Ethics** NEW!
- **New Hampshire Ethics** NEW!
- **New Mexico Ethics** NEW!
- **North Carolina Ethics** NEW!
- **North Dakota Ethics** NEW!
- **Oklahoma Ethics** NEW!
- **Pennsylvania Ethics** NEW!
- **Puerto Rico Ethics** NEW!
- **Rhode Island Ethics** NEW!
- **Texas Ethics** NEW!
- **Utah Ethics** NEW!
- **Vermont Ethics** NEW!
- **Wisconsin Ethics** NEW!





AICPA's Ethics Codification Project

The AICPA's Ethics Codification is the primary focus of this course its history, purpose, and organization. The course outlines the key changes implemented as a result of the project and explains the conceptual framework approach to the new Codification. Concrete examples are employed to illustrate how to use the new Codification as well as how to use the research features available that are online.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the history and purpose of the AICPA Ethics Codification Project.
- Recognize how the Codification is organized.
- Identify key changes made as a result of the Ethics Codification Project.
- Identify the conceptual framework approach to the new Codification.
- Apply guidelines on how to use the new Codification.
- Identify online research features.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Delaware Ethics

This course has been approved to meet the Ethics requirement in the state of Delaware. It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. This course also covers the AICPA Code of Professional Conduct and specific requirements for CPAs licensed in the state of Delaware. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See 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 how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct
- Define specific rules that apply to Delaware CPAs (Introduction to Delaware Ethics, Delaware Legislative Code, Title 24, Certified Public Accountants Practicing in Delaware, Public Accountants Practicing in Delaware, Firm Permits to Practice in Delaware, Renewal of Permit to Practice, Miscellaneous Regulations, and Disciplinary Policies and Procedures)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Ethics, Integrity and the AICPA Code of

Professional Conduct

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Ethics – Integrity, A Foundation for Success

Check with your State Board of Accountancy to determine if this course will meet your Ethics CPE requirement. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See 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 how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.

Learning Objectives:

It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision-making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. At the conclusion of this session you will be able to define, compare and contrast, and apply the following concepts:

1. Ethical concepts
2. Psychology of moral development
3. Judgment and values
4. Sociology of professions
5. Virtue and the role of "rules of ethics"
6. Public expectations of CPA responsibilities
7. Ethical dilemmas

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Behavioral Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Ethics – Understanding and Applying the AICPA Code of Professional Conduct

Check with your State Board of Accountancy to determine if this course will meet your Ethics CPE requirement. Gray areas are problem areas. Prepare yourself for the unexpected and ongoing ethical challenges that are a part of daily business life by understanding the AICPA Code of Professional Conduct. The code provides specific guidance when preparing audits, special reports, compilations, reviews, financial forecasts and projections, or when performing attestation engagements.

Learning Objectives:

Familiarize yourself with the specific ethical requirements of the AICPA Code of Professional Conduct, which applies to all members of the AICPA, whether they are in public practice or not. Eliminate unethical – and potentially criminal – behavior by understanding how the Joint Ethics Enforcement Program (JEEP) and AICPA Code of Professional Conduct work together to help ensure compliant behavior. At the conclusion of this session you will be able to define and apply the following concepts:

1. Independence
2. Integrity and objectivity
3. General standards
4. Compliance with standards
5. Accounting principles
6. Confidential client information
7. Contingent fees
8. Discreditable acts
9. Advertising and solicitation
10. Commissions and referral fees
11. Form of practice and name
12. Joint Ethics Enforcement Program
13. RTRP, EA, Registered Tax Return Preparer, and Enrolled Agent

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Florida Ethics

This course has been approved to meet the Ethics requirement in the state of Florida. It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. This course also covers the AICPA Code of Professional Conduct and specific requirements for CPAs licensed in the state of Florida. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See 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 how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct
- Define specific rules that apply to Florida CPAs—e.g., responsibilities to other persons, advertising, solicitation, and peer review

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Independence - Historical Insights and Today's Rules

Check with your state Board of Accountancy to determine whether this course will meet your Ethics CPE requirements. Well-developed accounting standards and independent audits have helped make the U.S. capital markets a national asset. And because auditor objectivity is 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.

Learning Objective:

Participants will obtain relevant and useful information about ethics rules regarding independence, including the similarities and differences between the independence rules of today's regulatory bodies. After completing this session you will be able to:

- Recognize the ethical standards of the accounting profession, including the independence rules of the following organizations:
 - Public Company Accounting Oversight Board (PCAOB)
 - American Institute of Certified Public Accountants (AICPA)
 - Securities and Exchange Commission (SEC)
 - U.S. Government Accountability Office (GAO)
 - Employee Retirement Income Security Act (ERISA)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Independence Overview

This is a high-level overview of the independence rules from the American Institute of Certified Public Accountants (AICPA), the Securities and Exchange Commission (SEC), and the Public Company Accounting Oversight Board (PCAOB) as well as an overview of the IRS independent tax return preparer rules. If additional coverage of independence rules by the GAO and IFAC is desired, Becker's course titled Independence Technical Update discusses independence rules of these organizations.

Learning Objective:

At the completion of this course, the learner should be able to do the following:

- Identify and recognize independence rules from the American Institute of Certified Public Accountants (AICPA).
- Identify and recognize independence rules from the Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB).
- Recognize the IRS independent tax return preparer rules.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Independence Technical Update

Playing by the rules is important, so don't be the one who doesn't know them. Use this course to learn the current rules of auditor independence, review how they have changed in the past decade, and examine what changes might occur in the future. Understand how regulating bodies such as the Public Company Accounting Oversight Board (PCAOB), the American Institute of Certified Public Accountants (AICPA), the federal Government Accountability Office (GAO), and the Securities and Exchange Commission (SEC) become concerned when and if independence is impaired, and why they are so active in this critically important area.

Learning Objectives:

Examine the past, present, and future of guidelines that rule auditor independence. Gain an understanding of the current independence rules adopted in 2002, and review the changes made through 2013. Recognize further changes to the rules that might be made in the future, especially for audits of employee benefit plan audits, HUD loans, banks and insurance, and independent tax return preparers. After completing this session you will be able to:

- Compare, contrast, and apply independence rules from the following organizations:
- American Institute of Certified Public Accountants (AICPA): new and proposed rules
- Banks and Insurance: new and proposed rules
- DOL/ERISA: new and proposed rules
- U.S. Government Accountability Office (GAO): new and proposed rules
- Housing Urban Development (HUD): new and proposed rules
- SEC/PCAOB: new and proposed rules
- FAC: new and proposed rules
- Outline the independence issues and independent Tax Return Preparer rules

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Arizona Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





California Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Connecticut Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Illinois Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Indiana Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Iowa Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Kansas Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Kentucky Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Louisiana Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Maine Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Maryland Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Massachusetts Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Michigan Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Minnesota Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Missouri Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Montana Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Nebraska Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Nevada Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





New Hampshire Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





New Mexico Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





North Carolina Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





North Dakota Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Oklahoma Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Pennsylvania Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Puerto Rico Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Rhode Island Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Texas Ethics Update

This course discusses the power of choices and stresses the importance of ethical behavior for certified public accountants. 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.

Learning Objectives:

After completing this course, the participant should be able to do the following:

- Recognize the importance of ethical behavior to certified professional accountants;
- Identify different types of ethical frameworks;
- Define core values;
- Recognize the implications of ethical reasoning; and
- Recognize the Texas Rules of Professional Conduct.

Instructor: William Riggs, Jr., Liliana Hickman-Riggs

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Vermont Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Wisconsin Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Washington, D.C. Ethics

This course will introduce participants to the foundations of ethical behavior and will cover 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. 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. The course outlines the ethical standards and guidelines established by the AICPA Code of Professional Conduct.

Learning Objective:

At the conclusion of this session you will be able to do the following:

- Recognize the foundations for ethical behavior
- Apply the AICPA Code of Professional Conduct

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Regulatory Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Finance Courses

- **Budgeting Behavioral Issues: Techniques to Properly Align Your Organization**
- **Capital Budgeting: The Tools to Enhance Shareholder Value, Pt. 1**
- **Capital Budgeting: The Tools to Enhance Shareholder Value. Pt. 2**
- **Financial Statement Analysis: Using Ratios to Assess the Fin. Health of an Organization, Pt. 1**
- **Financial Statement Analysis: Using Ratios to Assess the Fin. Health of an Organization, Pt. 2**
- **Identity Theft: How to Detect, Deter and Fix**
- **Investment Decision: Techniques to Determine the Optimal Allocation of Resources**





Budgeting Behavioral Issues: Techniques to Properly Align Your Organization

Understanding the big-picture is vital if managerial, employee and organization goals are to be in alignment. Participate in this course to understand how to align management and organizational goals and the associated budgeting, performance evaluation and reporting behavioral issues.

Learning Objectives:

Familiarize yourself with the definitions, tactics and processes that will enable you to establish budgets and standards that can align goals for success throughout an organization. See how budgets can drive positive and negative effects, the role of performance feedback, and how control systems can cost-effectively achieve goals. After completing this session you will be able to:

- Identify the techniques utilized to align managerial and organizational goals
- Define the behavioral issues and tools utilized when developing budgets and standards
- Compare and contrast the various behavioral issues encountered in reporting and performance evaluation and how to overcome these issues

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Capital Budgeting: The Tools to Enhance Shareholder Value, Part 1

Capital projects involve unusually large amounts of money committed to programs that can last years. Capital project decisions are among the most critical an organization will face, often leaving its very future hanging in the balance. In this two-part series learn the right techniques and tools that will ensure an effective and accurate capital budgeting process that safeguards the future, strengthens the balance sheet and enhances shareholder value.

Learning Objectives:

Participants will obtain a practical overview and application of the capital budgeting process, including project identification and definition, evaluation and selection, and monitor and review. In the first of a two-part series, participants will focus on cash flow and investment decision criteria. After completing this session you will be able to:

- Define the rationale for focusing on cash flow when evaluating projects
- Identify the various items to consider when calculating cash flow
- Compare, contrast and apply the six core investment decision criteria (e.g., Net Present Value, Internal Rate or Return)
- Financial calculator recommended.

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Capital Budgeting: The Tools to Enhance Shareholder Value, Part 2

Capital projects involve unusually large amounts of money committed to programs that can last years. Capital project decisions are among the most critical an organization will face, often leaving its very future hanging in the balance. In this two-part series learn the right techniques and tools that will ensure an effective and accurate capital budgeting process that safeguards the future, strengthens the balance sheet and enhances shareholder value.

Learning Objectives:

Participants will obtain a practical overview and application of the capital budgeting process, including project identification and definition, evaluation and selection, and monitor and review. In the second of a two-part series, participants will focus on required rate of return, risk analysis, optimal capital budgeting and capital rationing, and real options. After completing this session you will be able to:

- Define and calculate required rate of return
- Identify the inherent risk in capital investments, and how to incorporate them into your capital investment decision process
- Compare, contrast and apply optimal capital budgeting and capital rationing concepts
- Define the concept of real options and how to evaluate projects utilizing the real options concept
- Financial calculator recommended

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3

Prerequisites: Capital Budgeting: The Tools to Enhance Shareholder Value, Part I

Advanced Preparation: None

Course Level: Basic





Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 1

There's little more important in today's high-stakes business world than the ability to accurately assess the financial health of an organization. In this two-part series obtain a solid working foundation and familiarity with the critical ratios and techniques that are used to analyze an organization and learn how to review weaknesses and strengths for feedback and predictive value.

Learning Objectives:

With a review of important definitions, relevant examples and critical formulas, participants will understand how to use financial statement analyses to determine an organization's investment potential. In the first of a two-part series, participants will focus on the analysis of short-term liquidity, operating activity and capital structure and solvency. After completing this session you will be able to:

- Define the financial statement items and calculations that are utilized to analyze short-term liquidity and apply these concepts
- Outline and apply the financial concepts when performing operating activity analysis
- Compare, contrast and apply the financial concepts utilized when performing capital structure and solvency analysis
- Financial calculator recommended.

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 2

There's little more important in today's high-stakes business world than the ability to accurately assess the financial health of an organization. In this two-part series obtain a solid working foundation and familiarity with the critical ratios and techniques that are used to analyze an organization and learn how to review weaknesses and strengths for feedback and predictive value.

Learning Objectives:

With a review of important definitions, relevant examples and critical formulas, participants will understand how to use financial statement analyses to determine an organization's investment potential. In the second of a two-part series, participants will focus on the analysis of short-term liquidity, operating activity and capital structure and solvency. After completing this session you will be able to:

- Define the purpose and benefits of common-size financial statements
- Compare, contrast and apply profitability ratios
- Define and apply the concept of return on invested capital
- Outline the limitations to ratio analysis

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3.5

Prerequisites: Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part I

Advanced Preparation: None

Course Level: Basic





Identity Theft: How to Detect, Deter and Fix

Identity thieves can take your money, destroy your credit, and ruin your reputation. Stay a step ahead of this ever-changing crime by taking effective preventative measures, and learn how to put your life back in order if you do fall victim.

Learning Objectives:

Gain critical insights and practical working knowledge into the various identity theft schemes, the most common mistakes made by individuals in failing to protect their identity, tips for protecting your identity, and guidance for fixing problems. After completing this session you will be able to:

- Identity theft basics
- Describe the various warning signs
- Compare and contrast preventative measures

Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3.5





Investment Decision: Techniques to determine the optimal allocation of resources

Today's resource constrained environment has made it critical that you plan and optimally utilize the resources available to your organization. In this course you will deepen your understanding and application of the financial tools that will assist your organization in the allocation of its resources.

Learning Objectives:

Gain critical insights and practical working knowledge of the financial techniques utilized to optimally allocate resources within your organization. After completing this session you will be able to:

- Outline the Capital Budgeting process and why it is critical to the long term success of an organization
- Define how cash flow is determined and the impact it has on the Capital Budgeting process
- Define, compare and contrast the following investment decision analysis techniques:
 - Discounted Cash Flow
 - Net Present Value
 - Internal Rate of Return
- Define the role of payback and discounted payback
- Outline how to leverage the various investment ranking techniques
- Describe risk analysis within the capital investment process and how to measure it
- Define Real Options and how they can be utilized with the Capital Investment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Fraud Courses

- **Accountants' Responsibilities Regarding Fraud Today, Part 1**
- **Accountants' Responsibilities Regarding Fraud Today, Part 2**
- **Asset Misappropriations: Schemes, Signs, and Solutions**
- **Corruption: The Dangers to The Economy, Pt. 1**
- **Corruption: The Dangers to The Economy, Pt. 2**
- **Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line**
- **How to Assess Internal Controls and Safeguard Assets**
- **Identity Theft: How to Detect, Deter and Fix**
- **The Impact of Sarbanes-Oxley on Internal Controls, Part 1**
- **Uncovering the Truth with Forensic Accounting**



Accountants' Responsibilities Regarding Fraud Today, Part 1

With fraud devastating to large and small companies alike today – nearly one in four instances caused at least \$1 million in losses, with fraudulent financial statements the most expensive form of fraud – CPAs are in a unique position to help address this critical issue. In this two-part course you will learn what motivates people to commit fraud, CPA's responsibilities and how financial statement fraud can be prevented.

Learning Objectives:

In this first of this two-part course, participants will learn how to help protect companies, employees and investors from the most common and disastrous forms of fraud today through effective internal control guidance practices. See how the CPA's duties relate to fraud and are guided by standards and legislation. After the completing the session you will be able to:

- Outline the cost of fraud and ways it is committed
- Define the CPA's general duties relating to fraud as defined by SAS No. 99, Sarbanes-Oxley, Private Securities Litigation reform Act, etc.
- Outline the profile of employees who commit fraud
- Define the major categories of employee fraud, the impact, and how they are committed
- Identify how to prevent financial statement fraud

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Accountants' Responsibilities Regarding Fraud Today, Part 2

With fraud devastating to large and small companies alike today – nearly one in four instances caused at least \$1 million in losses, with fraudulent financial statements the most expensive form of fraud – CPAs are in a unique position to help address this critical issue. In this two-part course you will learn what motivates people to commit fraud, CPA's responsibilities and how financial statement fraud can be prevented.

Learning Objectives:

In the second of this two-part course, participants will learn how to help protect companies, employees and investors from the most common and disastrous forms of fraud today through effective internal control guidance practices. See how the CPA's duties relate to fraud and are guided by standards and legislation. After the completing the session you will be able to:

- Define the strategies that CPAs utilize to detect financial statement fraud
- Outline the identification process to recognize misappropriation schemes
- Corruption
 - Overview of corruption
 - Define the impact of corruption
 - Identify four categories of committing corruption fraud
 - Identify the warning signs of corruption
 - Outline the five steps that should be taken to prevent corruption fraud
- Identify the steps to be taken and required organizational support required for fraud prevention

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accountants' Responsibilities Regarding Fraud Today, Part 1

Advanced Preparation: None

Course Level: Basic





Asset Misappropriations: Schemes, Signs, and Solutions

According to an Association of Certified Fraud Examiners study, asset misappropriation is the most common type of corporate fraud in the United States today. And while the study only considered the misappropriation of corporate assets, a look at recent headlines confirms that all forms of asset misappropriation are common in today's business world, including larceny, skimming, fraudulent disbursements and embezzlement of client funds. Gain an insider's understanding of who is misappropriating assets, how and why they're doing it, and how to protect yourself, your company and your clients.

Learning Objectives:

Don't expose yourself or others to opportunistic white-collar criminals. Participants in this course will investigate the nature and details of the most common forms of asset misappropriation. At the conclusion of this session you will be able to:

- Define asset misappropriations
- Outline the types of asset misappropriations
- Define asset misappropriation facts
- Gain insights into who are the perpetrators of asset misappropriations and their motives
- Understand and identify the warning signs of asset misappropriations
- Outline and methods of concealing asset misappropriations
- Understand and identify corporate and client schemes and solutions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





Corruption: The Dangers to The Economy, Part 1

Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization

Learning Objectives:

The World Bank has identified corruption as the single greatest obstacle to economic and social development. Corruption distorts competition, downgrades the quality of goods and services, slows economic development and undermines business ethics. In your organization, corruption carries risk of legal liability, loss of stock value, and more. At the conclusion of this session you will be able to:

- Compare and contrast Corruption, Asset Misappropriation and Fraudulent Statements within the Occupational Fraud and Abuse Classification system
- Outline corruption common facts and figures
- Gain insights into who are the perpetrators of corruption and their motives
- Define the red flags and warning signs of corruption
- Determine how to identify and detect corruption
- Foreign Corruption Practices Act – Definition, case studies and the impact on your organization
- Gain insights into how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





Corruption: The Dangers to The Economy, Part 2

Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization

Learning Objectives:

The Foreign Corrupt Practices Act (FCPA) prohibits bribery of foreign officials in exchange for contracts and other favors. With enforcement against both businesses and executives at an all-time high, it's essential for any company doing business abroad to know this complex law and maintain an effective compliance program. Learn how foreign corruption is defined and the proactive steps your business can take to manage risk. At the conclusion of this session you will be able to:

- Understand the parameters of the Foreign Corruption Practices Act – What is allowable and what is not
- Outline the penalties within the Foreign Corruption Practices Act
- Compare and contrast various case studies
- Gain insight on how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: Corruption: The Dangers to The Economy, Part 1 and 2 to 3 years of accounting and audit experience.

Advanced Preparation: None

Course Level: Intermediate





Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line

Both big and large companies are vulnerable to fraud - the average U.S. company loses an estimated 7 percent of its annual revenue to fraud. This course on financial statement fraud will identify what to look for and provide insights that can help any company prevent the most damaging type of fraud.

Learning Objectives:

Through real-world examples and case study, you will examine and learn what constitutes financial statement fraud while heightening your understanding of several critical and related issues, including: Perpetrators, Motives, Warning signs, Methods and types and Detection and prevention techniques. At the conclusion of this session you will be able to:

- Define Financial Statement fraud facts
- List the perpetrators of Financial Statement fraud
- Outline the motives for committing Financial Statement fraud
- Define the warning signs of Financial Statement fraud
- List the methods of committing Financial Statement fraud
- Compare and contrast the types of Financial Statement fraud
- Define how to detect Financial Statement fraud
- List techniques to prevent Financial Statement fraud

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 1.5

Prerequisites: 2 to 3 years of accounting and auditing experience

Advanced Preparation: None

Course Level: Intermediate





How to Assess Internal Controls and Safeguard Assets

Internal control is a process designed to reasonably assure an organization's objectives are met regarding operational efficiency and effectiveness, financial reporting reliability, and compliance with laws and regulations. Gain a thorough overview of internal control and a practical perspective that can be applied to any organization.

Learning Objectives:

Through an exploration of best practices and an in-depth analysis of related issues, participants will define internal control, study its relationship to managerial objectives, understand its limitations and grasp the key characteristics of a sound control environment. At the conclusion of this session you should be able to:

- Recognize the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework and the inherent limitations of internal control.
- Identify the characteristics of the following components of the COSO internal control framework:
 - Control environment
 - Risk assessment
 - Information and communication
 - Monitoring
 - Existing control activities
- Recognize the various roles & responsibilities of internal and external parties as it relates to internal controls.
- Identify internal control best practices.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





The Impact of Sarbanes-Oxley on Internal Controls, Pt. 1

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act.

Learning Objective:

In this course we examine the Internal Control Framework developed in the COSO study and understand how the framework facilitates Sarbanes-Oxley compliance. At the conclusion of this session you should be able to:

- Recognize the purpose and definition of internal control
- Recognize the objectives of a system of internal controls, the five components of internal control, and the three dimensions of the internal control relationship
- Identify the principles that underlie the five components of internal control
- Recognize the different categories of internal control over information systems
- Define and recognize deficiencies in internal control
- Recognize the roles and responsibilities related to internal control
- Recognize the effects of Sarbanes-Oxley on internal control

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Identity Theft: How to Detect, Deter and Fix

Identity thieves can take your money, destroy your credit, and ruin your reputation. Stay a step ahead of this ever-changing crime by taking effective preventative measures, and learn how to put your life back in order if you do fall victim.

Learning Objectives:

Gain critical insights and practical working knowledge into the various identity theft schemes, the most common mistakes made by individuals in failing to protect their identity, tips for protecting your identity, and guidance for fixing problems. After completing this session you will be able to:

- Identity theft basics
- Describe the various warning signs
- Compare and contrast preventative measures

Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3.5





Uncovering the Truth with Forensic Accounting

Forensic accounting is playing an increasingly important role in corporate investigations and in criminal and civil matters in the business environment. Learn the basics of this critical role in a business world where U.S. organizations lose 7 percent of their annual revenues to fraud.

Learning Objectives:

Participants will gain an appreciation of the need for this critical role, as well as a practical overview of the skill sets and knowledge required of forensic accountants. Understand the types of fraud, learn how to uncover fraud, and gain a practical and relevant understanding of computer forensics as well as the appropriate and effective steps in conducting internal investigations. After completing this session you will be

able to:

- Define why forensic accounting is important and what is at stake
- Outline the benefits of bringing forensic accounting skills in house
- Compare and contrast the types of fraud
- Identify the skills of forensic accountants
- Compare and contrast the basics to uncovering fraud
- Outline the critical steps in conducting computer forensics
- Define how to plan and conduct an internal investigation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Overview





Industry Niches

- **Construction Industry, Pt. 1 NEW!**
- **Construction Industry, Pt. 2 NEW!**
- **Construction Industry, Pt. 3 NEW!**
- **Introduction to Employee Benefits, Pt. 1 NEW!**
- **Employee Benefits, Pt. 2 – Defined Contribution Plans NEW!**
- **Employee Benefits, Pt. 3 – Defined Benefit Pension Plans NEW!**



Industry Niches

Construction Industry, Pt. 1

This course will be 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.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify types of contractors and contracts.
- Recognize contract modifications and how they are handled.
- Define bonding and surety underwriting.
- Identify joint ventures commonly found in the construction industry.
- Identify financial statement considerations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None



Construction Industry, Pt. 2

This course will be an overview of:

- The different methods of accounting for performance of construction-type contracts.
- Accounting for and reporting investments in construction joint ventures.
- The financial statement presentation of joint ventures including the balance sheet and required disclosures.

Learning Objectives: p

After completing this course, the learner should be able to:

- Identify percentage-of-completion construction contracts.
- Identify completed-contract construction contracts.
- Define income, losses, and costing for the contract.
- Recognize accounting and reporting processes for joint ventures.
- Recognize proper financial statement presentation.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: Construction Industry, Pt 1



Construction Industry, Pt. 3

This course will be an overview of:

- The auditing procedures applicable to: (i) job site visits; (ii) accounts receivable; (iii) liabilities related to contracts; (iv) contract costs; (v) income recognition; (vi) backlogs of information on signed contracts and letters of intent; (vii) management representations; (viii) contracting with the federal government; (ix) FAR audits; (x) HUD cost certification audits; and (xi) contract cost audits and reviews.
- The additional audit considerations including: (i) auditing affiliated entities; (ii) participation in a group audit; (iii) types of auditor's reports on financial statements; (iv) supplementary information in relation to financial statements as a whole; and (v) legal and regulatory considerations.

Learning Objective:

After completing this course, the learner should be able to:

- Identify the auditing procedures applicable to: (i) job site visits; (ii) accounts receivable; (iii) liabilities related to contracts; (iv) contract costs; (v) income recognition; (vi) backlogs of information on signed contracts and letters of intent; (vii) management representations; (viii) contracting with the federal government; (ix) FAR audits; (x) HUD cost certification audits; and (xi) contract cost audits and reviews.
- Describe additional audit considerations including: (i) auditing affiliated entities; (ii) participation in a group audit; (iii) types of auditor's reports on financial statements; (iv) supplementary information in relation to financial statements as a whole; and (v) legal and regulatory considerations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: Construction Industry, Pt 1 & 2





Introduction to Employee Benefits, Pt. 1

This course will be an overview of:

- The definition of different types of employee benefit plans.
- The effect of government regulations on employee benefit plans.
- The issue of internal control of a service organization relevant to an audit of an employee benefit plan.
- The audit requirements of employee benefit plans.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the difference between defined contribution, defined benefit, and welfare benefit plans.
- Identify the effect of government regulations on employee benefit plans.
- Identify employee benefit plan audit requirements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate



Employee Benefits, Pt. 2 – Defined Contribution Plans

This course will be an overview of:

- The differences between defined contribution and defined benefit plans.
- The components of Net Assets Available for Benefits.
- The financial disclosures relevant to a defined contribution plan.
- The audit considerations of a defined contribution plan.
- The tax filings and requirements for a defined contribution plan.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the difference between defined contribution and defined benefit retirement plans.
- Identify the components of Net Assets Available for Benefits.
- Recognize the financial statement disclosure issues in a defined contribution plan.
- Understand the audit considerations of a defined contribution plan.
- Recognize the tax filings associated with a defined contribution plan.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Employee Benefits, Pt. 3 – Defined Benefit Pension Plans

This course will be an overview of:

- The operation, administration, reporting, and auditing of defined benefit plans
- The key components of net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits
- The financial disclosures relevant to a defined benefit plan
- The effect of specific events on the accounting, reporting, and auditing of a defined benefit plan
- The audit considerations of a defined benefit plan
- Tax status of a defined benefit plan

Learning Objective:

After completing this course, the learner should be able to:

- Identify advantages and disadvantages of using a defined benefit plan.
- Identify the basic components of administration and operation of a defined benefit plan.
- Identify the components and issues involved with calculating net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits.
- Name the financial statement disclosure issues in a defined benefit plan.
- Recognize the audit considerations for a defined benefit plan.
- Recognize the tax filings associated with a defined benefit plan.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.5

Prerequisites: None

Advanced Preparation: Introduction to Employee Benefits, Pts. 1 & 2

Course Level: Basic/Intermediate





Management Advisory Courses

- **Characteristics of an Effective Organization: Success Inside and Out**
- **Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation**
- **Emotional Intelligence **NEW!****
- **Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 1**
- **Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 2**
- **Successful PM Techniques: The Keys to Managing Cost & Quality**
- **Successful PM Techniques: The Keys to Managing HR & Effective Communications**
- **Successful PM Techniques: The Keys to Managing Risk & the Procurement Process**
- **Techniques for Project Scope and Time Management**





Management Advisory Services

Characteristics of an Effective Organization: Success Inside and Out

The success of a company depends on everything from its decision-making processes through its organization, the way it manages and motivates people, and the styles of its leaders. Learn the best practices of companies that build success from the inside out.

Learning Objectives:

Through relevant, easy-to-understand examples, illustrative questions and critical definitions, participants will gain a practical understanding of the leading characteristics of effective companies that they will be able to successfully leverage in real-world applications. After completing the session you will be able to:

- Describe the nature and process of decision making
- Outline the structural evolution in an organization and the criteria to consider when defining a structure
- Compare and contrast the characteristics of an effective organization
- Identify the critical factors when staffing and managing human resources
- Compare and contrast various leadership styles
- Compare and contrast various motivation theories and methods
- Define the various communication models, media for communications and how to improve communications

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Management Advisory Services

Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation

The ability to accurately and successfully evaluate performance and link performance to control standards is critical for organizations that seek to maximize effectiveness and efficiency. See how the proper control and performance evaluation techniques, applied to operations, marketing and finance, can ensure companywide success.

Learning Objectives:

Arm yourself with the proven methodologies, understand the important definitions and explore the realistic examples that will position you to apply control and performance evaluations for maximum success. Participants will gain a practical overview of the critical factors for control and performance evaluation as well as the appropriate techniques to control, evaluate and report operations and performance. Quality considerations will also be addressed. After completing the session you will be able to:

- Define the factors to be analyzed for control and performance evaluation
- Compare and contrast the techniques to control and evaluate operations
- Describe techniques to evaluate and report performance
- Compare and contrast the various performance measurement techniques
- Define the role that quality plays within an efficient and effective organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Management Advisory Services

Emotional Intelligence

Emotional intelligence—the ability to relate to people, manage difficult situations and influence and inspire others—is a critical skill in today's business world. This two-part program will explore the advantages of emotional intelligence while positioning executive leaders to assess and improve their own emotional intelligence.

Learning Objectives:

This course will help individuals who have at least one year of business experience understand their own emotional intelligence level and improve specific skills. The course will help business leaders enhance their effectiveness by focusing on critical elements of emotional intelligence—the ability to relate to people, manage difficult situations and influence and inspire others. After completing this session you will be able to:

- Define emotional intelligence
- Describe the advantages of having emotional intelligence
- Identify the DISC communication styles, communication cues, and how to communicate with the different DISC styles
- Identify the characteristics of various needs and values
- Outline strategies for embracing and handling conflict

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 2

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Management Advisory Services

Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 1

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives

In this first of Becker's two-part series on Strategic Management you will examine corporate planning, budgeting and forecasting processes. Gain a valuable introduction to budgeting concepts and the critical role that planning plays in the budgeting process as you prepare yourself for real-world applications. After completing this session you will be able to:

- Planning:
 - Define the Planning process and the various tools utilized to support the planning process (i.e., SWOT)
 - Define the Strategic Planning process and the associated activities (i.e., strategic positioning, value chain analysis, balanced scorecard)
 - Outline the goals and activities included when developing Operational and Tactical plans
 - Define the steps followed in Value Chain Analysis
- Budgeting:
 - Define the purpose and components of an organizations Budget
 - Identify the purpose of tying the Operational and Financial Budgets to the Strategic Plan
 - Identify the characteristics of successful budgeting
 - Outline how to measure performance against short-term goals
 - Compare and contrast ways to motivate employees and controlling operations

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Management Advisory Services

Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 2

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives:

The second part of this two-part course will use formulas and realistic examples to illustrate effective budgeting systems appropriate in today's fast-changing corporate environment while exploring the forecasting process. After completing this session you will be able to:

- Budget systems:
 - Compare and contrast the components, mechanism, benefits, and limitations of various budgeting methodologies – Annual, Project Based, Activity Based, Zero Based, Continuous/Rolling, Kaizen and Flexible
- Forecasting:
 - Define the components of a Forecast (e.g., Sales, Operating)
 - Compare and contrast the components of a Financial Forecast (e.g., Cash, Operating expenses, Capital)

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 1

Advanced Preparation: None

Course Level: Basic





Management Advisory Services

Successful Project Management Techniques: The Keys to Managing Cost and Quality

Successful project and engagement managers employ established cost and quality management techniques to satisfy stakeholders needs while controlling project costs. In this course you will examine proven strategies and techniques that can guarantee success.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project cost and quality. At the conclusion of this session you should be able to:

- Choose a basic estimation technique to determine project cost based on stakeholder needs
- Understand the process of estimating project cost
- Develop a budget based on the cost estimates for the project
- Understand the process of modifying estimates and budget items in order to accommodate changes to the project
- Determine quality standards
- Create project quality objectives
- Develop a quality plan in order to deliver the promised level of quality to the stakeholders
- Develop a quality process improvement plan
- Create metrics to test for specific product quality characteristics

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Management Advisory Services

Successful Project Management Techniques: The Keys to Managing Human Resources & Effective Communications

Established human resource and communication management techniques drive the success of any project. Learn the proven strategies that can guarantee success by ensuring effective control over human resource needs and maintaining efficient communications between the project manager, team and stakeholders.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage human resources and communications for any project. At the conclusion of this session you should be able to:

- Identify and document project responsibilities
- Create a staffing plan for the project
- Obtain project resources
- Build and manage a project team
- Determine project communication needs in conjunction with the stakeholders
- Distribute project information to the stakeholders
- Analyze and report on project performance
- Manage communication to resolve stakeholder issues

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Management Advisory Services

Successful Project Management Techniques The Keys to Managing Risk & the Procurement Process

Successful project and engagement managers employ established risk management and procurement techniques to manage the project lifecycle efficiently and acquire goods and services cost-effectively. Learn how to anticipate, quantify, and communicate risks and contingencies. In the procurement phase, learn how to gather and document project requirements, execute the bid process and manage the vendor relationship.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project risk and the procurement management process for any project. At the conclusion of this session you should be able to:

- Develop a risk management plan
- Identify project risk
- Analyze project risk
- Create a risk response plan
- Formulate make or buy decisions for the project
- Identify project requirements and potential vendors
- Create appropriate documents to obtain bids from vendors
- Review bids and award contracts
- Administer and close vendor contracts

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Management Advisory Services

Techniques for Project Scope and Time Management

Successful project and engagement managers employ established scope and time management techniques to ensure the timely completion of critical projects. Familiarize yourself with the proven strategies and tools that can guarantee success.

Learning Objectives:

In this session you will examine and learn specifically about project engagement management techniques. At the conclusion of this session you will be able to:

- Scope management techniques
- Establish project requirements
- Define a scope statement
- Define a work breakdown structure
- List the tools and outputs to verify project deliverables
- Define the tools and outputs to manage change control
- Project time management techniques -
- Define project activities
- Sequence project activities
- Estimate resource utilization
- Estimate project activity durations
- Create a project schedule

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





- **AICPA’s Ethics Codification Project**
- **Disclosure and Sustainability Reporting: An SEC Overview**
- **Independence – Historical Insights and Today’s Rules**
- **Independence Technical Update**
- **Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis**
- **Meeting SEC Disclosure Requirements: MD&A**
- **PCAOB Audit Standards, Pt. 1 NEW!**
- **PCAOB Audit Standards, Pt. 2 NEW!**
- **PCAOB Audit Standards, Pt. 3 NEW!**
- **PCAOB Audit Standards, Pt. 4 NEW!**
- **Recent AICPA and PCAOB Activity**
- **SEC Initial Public Offering Requirements NEW!**
- **SEC Comfort Letters NEW!**
- **SEC Reporting Requirements, Pt. 1 NEW!**
- **SEC Reporting Requirements, Pt. 2 NEW!**
- **SEC Reporting Requirements, Pt. 3 NEW!**
- **SEC Trends and Actions 2014 NEW!**
- **Sustainability Accounting and Integrated Reporting**
- **The Impact of Sarbanes-Oxley on Internal Controls**
- **U.S. Securities and Exchange Commission: Recent Trends and Actions**
- **Updated COSO Internal Framework**





AICPA's Ethics Codification Project

The AICPA's Ethics Codification is the primary focus of this course its history, purpose, and organization. The course outlines the key changes implemented as a result of the project and explains the conceptual framework approach to the new Codification. Concrete examples are employed to illustrate how to use the new Codification as well as how to use the research features available that are online.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the history and purpose of the AICPA Ethics Codification Project.
- Recognize how the Codification is organized.
- Identify key changes made as a result of the Ethics Codification Project.
- Identify the conceptual framework approach to the new Codification.
- Apply guidelines on how to use the new Codification.
- Identify online research features.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Behavioral Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Disclosure & Sustainability Reporting: An SEC Overview

Today's business world is a highly regulated place where change is the only constant. Position yourself for success in this challenging environment by gaining a relevant understanding - in plain English - of critical SEC rules governing Fair Disclosure and non-GAAP financial measures, as well as an overview of sustainability reporting.

Learning Objectives:

By exploring definitions, applications, and real-life case studies and examples - including Trump Hotels and Casinos, Nike, McDonald's, and Starbucks - participants will learn how to navigate through two important SEC regulations and gain practical insight into sustainability reporting. At the conclusion of this session you will be able to:

Compare, contrast and apply the regulations concerned with Fair Disclosure

Regulation G:

- Define the general rules regarding the Disclosure of Non-GAAP Financial Measures and what organizations fall under this regulation
- Define what Non-GAAP financial measures are included and excluded
- Compare and contrast the general disclosure and reconciliation requirements

Sustainability Reporting:

- Define the history
- Compare, contrast and apply Financial and Operational, Social and Environmental reporting
- Define Emissions Trading accounting and reporting
- Summarize the Tax Accounting

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: 2 to 3 years of Corporate Accounting and Reporting experience.

Advanced Preparation: None

Course Level: Intermediate





Independence - Historical Insights and Today's Rules

Check with your state Board of Accountancy to determine whether this course will meet your Ethics CPE requirements. Well-developed accounting standards and independent audits have helped make the U.S. capital markets a national asset. And because auditor objectivity is 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.

Learning Objectives:

Participants will obtain relevant and useful information about ethics rules regarding independence, including the similarities and differences between the independence rules of today's regulatory bodies. After completing this session you will be able to:

Recognize the ethical standards of the accounting profession, including the independence rules of the following organizations:

1. Public Company Accounting Oversight Board (PCAOB)
2. American Institute of Certified Public Accountants (AICPA)
3. Securities and Exchange Commission (SEC)
4. U.S. Government Accountability Office (GAO)
5. Employee Retirement Income Security Act (ERISA)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Behavioral Ethics

Credits: 4.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Independence Technical Update

Playing by the rules is important, so don't be the one who doesn't know them. Use this course to learn the current rules of auditor independence, review how they have changed in the past decade, and examine what changes might occur in the future. Understand how regulating bodies such as the Public Company Accounting Oversight Board (PCAOB), the American Institute of Certified Public Accountants (AICPA), the federal Government Accountability Office (GAO), and the Securities and Exchange Commission (SEC) become concerned when and if independence is impaired, and why they are so active in this critically important area.

Learning Objectives:

Examine the past, present, and future of guidelines that rule auditor independence. Gain an understanding of the current independence rules adopted in 2002, and review the changes made through 2013. Recognize further changes to the rules that might be made in the future, especially for audits of employee benefit plan audits, HUD loans, banks and insurance, and independent tax return preparers. After completing this session you will be able to:

- Compare, contrast, and apply independence rules from the following organizations:
- American Institute of Certified Public Accountants (AICPA): new and proposed rules
- Banks and Insurance: new and proposed rules
- DOL/ERISA: new and proposed rules
- U.S. Government Accountability Office (GAO): new and proposed rules
- Housing Urban Development (HUD): new and proposed rules
- SEC/PCAOB: new and proposed rules
- FAC: new and proposed rules
- Outline the independence issues and independent Tax Return Preparer rules

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Behavioral Ethics

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis

Gain a solid understanding of the many elements and requirements of the Compensation Discussion & Analysis (CD&A) 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.

Learning Objectives:

Changes effective with the 2007 proxy season have put increased emphasis and scrutiny on organizations' compensation disclosure statements. Gain a practical and current understanding of the Compensation Discussion & Analysis (CD&A) section of the financial report and its many mandates, including the use of appropriate language, required tables, and the kinds of compensation that are required to be disclosed. After completing this session you will be able to:

- Describe the types of disclosures required under CD&A
- Define the required Option Grant information
- Identify the key CD&A preparation steps
- Define the seven CD&A tables and the key information that is included within
- Compare and contrast the disclosure requirements for Related Party Transactions, Corporate Governance and Beneficial Ownership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Meeting SEC Disclosure Requirements – MD&A

Compliance with Securities and Exchange Commission guidelines is critical, particularly in the Management's Discussion & Analysis (MD&A). We will discuss current MD&A issues while receiving expert guidance that will clarify many of the complex issues related to preparing your MD&A disclosures.

Learning Objective

With increased attention to an organization's financial performance, the Management's Discussion & Analysis (MD&A) section of the financial report has taken on increased significance today. Learn how to stay in compliance with the MD&A, which gives investors management's unique perspective of a company's performance and trends. After completing this session you will be able to:

- Recognize the key MD&A requirements of Item 303 within Regulation S-K.
- Recognize the key guidance provided under FRR-72, FRR-36, and FRR-83 regarding the preparation of MD&A disclosures.
- Recognize the MD&A requirements contained within Staff Accounting Bulletins (SAB).
- Identify the MD&A requirements for Interim Periods reporting.
- Recognize current issues addressed in MD&A.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





PCAOB Audit Standards, Pt.1

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part I of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9
- Recognize how to apply PCAOB Auditing Standards 1, 3, 4, 5, 6, 7, 8, and 9 to the audit of a public company

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt.2

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 2 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 10, 11 and 12.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 10 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 11 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 12 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt. 3

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 3 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 13 and 14.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 13 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 14 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





PCAOB Audit Standards, Pt.4

The Public Company Accounting Oversight Board (PCAOB) is a not for profit organization that was established by Congress to oversee the audits of public companies. The responsibility of the PCAOB is to establish auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. This is Part 4 of four courses that cover auditing standards issued by the PCAOB. This course is focused on PCAOB Auditing Standards 15, 16, 17 and 18.

Learning Objectives:

At the completion of this course, participants should be able to do the following:

- Identify key components of PCAOB Auditing Standard 15 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 16 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 17 and its application to the audit of a public company.
- Identify key components of PCAOB Auditing Standard 18 and its application to the audit of a public company.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





Recent AICPA and PCAOB Activity

Finance and accounting professionals motivated to stay in compliance will explore recently issued SAS 128, AICPA Technical Practice Aids, and PCAOB Auditing Standards No. 17. In addition, participants will review proposed changes to guidance. Familiarize yourself with recent critical changes and prepare yourself for expected revisions still to come.

Learning Objective:

Participants will review recent AICPA and PCAOB activity. Explore the critical definitions, requirements and changes to guidance that hold real-world implications. At the conclusion of this session, you will be able to:

- Identify the scope, objectives, definitions and requirements of SAS No. 128 Using the Work of Internal Auditors
- Recognize the questions and answers in recently issued Technical Practice Aids
- Identify the scope, objectives, definitions and requirements of PCAOB Auditing Standard No. 17
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Related Parties and Significant Unusual Transactions
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Standard Auditor's Report and Auditor's Responsibilities Regarding Other Information
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Requiring Disclosure of Certain Audit Participants
- Identify the overview, background, and proposed amendments for 2013 PCAOB proposals related to Reorganizing Audit Standards
- Identify PCAOB Standard Setting Projects
- Identify the overview, applicability, and proposed disclosure as proposed in the FASBs Exposure Draft for Going Concern

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None





SEC Comfort Letters

This course will be an overview of:

- 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.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the purpose of comfort letters in the underwriting process.
- Identify what information should be included in a comfort letter.
- Recognize the parties involved: who prepares a comfort letter, who uses a comfort letter, and how a comfort letter is used.
- Recognize the auditing standards related to comfort letters.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None





SEC Initial Public Offering Requirements

This course will be an overview of:

- IPO inclusive of the purpose along with the pros and cons of going public.
- The process of bringing a company to market.
- The role of the independent auditor and other professionals.
- Case studies of IPOs highlighting the outcomes and success factors.

Learning Objectives:

After completing the course the learner should be able to:

- Identify the major concepts related to the overall IPO market.
- Recognize how a company is brought to market and why.
- Identify the SEC requirements for a company to go public.
- Define the independent auditor's role in the IPO process.
- Recognize the components of the Form S-1.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accounting experience (public or private)

Advanced Preparation: None





SEC Reporting Requirements, Pt. 1

This course will be an overview of:

- The role the Securities and Exchange Commission plays in the context of information reporting requirements of public companies.
- The purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, and Form 144.
- The requirements for interim and annual financial statements pursuant to Regulation S-X.

Learning Objectives:

After completing the course the learner should be able to:

- Identify the role the Securities and Exchange Commission (SEC) plays in the context of information reporting requirements of public companies.
- Recognize the purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form 40-F, Form 6-K, Form 8-K, Form 3, Form 4, Form 5, the Proxy Statement (DEF14A), Schedule 13D, and Form 144.
- Recognize the requirements for interim and annual financial statements pursuant to Regulation S-X.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Basic





SEC Reporting Requirements, Pt. 2

This course will be an overview of the following:

- The auditor's role in the process of SEC reporting.
- The 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.
- The PCAOB's role with respect to auditors and accounting standards.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the auditor's role in the process of SEC reporting;
- Identify the 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;
- Recognize the PCAOB's role with respect to auditors and accounting standards;

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: N/A

Advanced Preparation: SEC Reporting Requirements, Pt. 1

Course Level: Intermediate





SEC Reporting Requirements, Pt. 3

This course will be an overview of the following:

- The various roles inherent in corporate governance.
- Various concepts related to the auditor's role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies; and (ix) non-GAAP reporting.
- More complex SEC reporting rules in Regulation S-X.
- The information contained in Regulation A+.
- The methods of research available and sources of guidance issued by the SEC.

Learning Objectives:

After completing this course, the learner should be able to:

- Compare the various roles inherent in corporate governance;
- Recognize various concepts related to the auditor's role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies and (ix) non-GAAP reporting;
- Identify and apply more complex SEC reporting rules in Regulation S-X;
- Identify the application of Regulation A and A+ to the issuance of securities;
- Identify the methods of research available, and sources of guidance (such as Staff Accounting Bulletins and Financial Reporting Releases) issued by the SEC.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5

Prerequisites: N/A

Advanced Preparation: SEC Reporting Requirements, Pt. 1 & 2

Course Level: Intermediate





SEC Trends and Actions 2014

This course will be an overview of:

- Current Developments within the SEC
 - Personnel Changes
 - Project Updates
 - Other Matters
- Division of Corporate Finance
 - Recent Trends in Comment Letters
 - Industry Specific Comment Letters
- Division of Enforcement
 - Enforcement Actions

Learning Objectives:

To enable participants to understand current developments within the SEC that include:

- Recognize status updates of emerging issues, hot topics and projects within the SEC
- Identify trends in comments letters issued to registrants
- Recognize enforcement actions by the SEC

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: N/A

Advanced Preparation: None

Course Level: Basic





Sustainability Accounting and Integrated Reporting

This course will be an overview of the standards and conceptual framework behind sustainability accounting, including the history, purpose, and leadership structure of the Sustainability Accounting Standards Board. It will include a discussion of the needs and benefits of integrated reporting as well as examples of industry standards and companies currently using the framework.

Learning Objective:

After completing this course, the learner should be able to:

- Identify the history, purpose, and leadership structure of the SASB.
- Define the Conceptual Framework and methodology used by SASB.
- Recognize the needs and benefits of Integrated Reporting.
- Define the framework, the principles, and the elements of the Integrated Report.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: Accounting experience (public or private)

Advanced Preparation: None





The Impact of Sarbanes-Oxley on Internal Controls, Pt. 1

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act.

Learning Objective:

In this course we examine the Internal Control Framework developed in the COSO study and understand how the framework facilitates Sarbanes-Oxley compliance. At the conclusion of this session you should be able to:

- Recognize the purpose and definition of internal control
- Recognize the objectives of a system of internal controls, the five components of internal control, and the three dimensions of the internal control relationship
- Identify the principles that underlie the five components of internal control
- Recognize the different categories of internal control over information systems
- Define and recognize deficiencies in internal control
- Recognize the roles and responsibilities related to internal control
- Recognize the effects of Sarbanes-Oxley on internal control

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





U.S.

Securities and Exchange

Commission: Recent Trends and Actions

New leadership and other personnel aren't the only recent changes at the SEC. See how the organization has renewed its focus on financial fraud, toughened its disclosure requirements, and started playing in the social media sandbox. Consider issues like the future of IFRS in the United States, review industry-specific comment letters and recent trends, and pull back the curtain to shed light on the SEC's enforcement division.

Learning Objectives:

Impacting everything from the boardroom and the accountant's cubicle to minerals mined half the globe away, there may be no more critical arm of the government in the corporate world than the Securities and Exchange Commission. Ethical and legal compliance demands a solid understanding not only of the SEC as it exists today, but changes it has recently ushered in and the game-changing issues at its doorstep. At the conclusion of this session you should be able to:

- Recognize the mission, responsibilities, divisions, and offices of the SEC
- Recognize the current status of significant SEC projects
- Identify recent trends in SEC Comment Letters
- Identify recent trends in SEC Industry Specific Comment Letters
- Recognize issues and trends recently addressed by the SEC Division of Enforcement

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Updated COSO Internal

Control Framework

"Internal Control Integrated Framework" has been considered the most widely accepted internal control framework in the world since its initial publication in 1992. Updated several times by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) a joint initiative of five prominent accounting, finance, and auditing organizations the Framework provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with important updates to this landmark guide.

Learning Objectives:

By dissecting critical portions of the Framework, participants will review some of the most impactful revisions to the Framework, including those incorporated as recently as 2013. At the conclusion of this session you will be able to:

- Define the current developments related to the refresh of the COSO Framework and the five components of the updated Framework
- Identify the objectives, components, and principles of the COSO Framework
- Name the benefits of the updated framework
- Define the process for assessing the effectiveness of internal controls

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Soft Skills

- Behavioral Interviewing **NEW!**
- Business Development **NEW!**
- Careers in Accounting **NEW!**
- Characteristics of an Effective Organization: Success Inside and Out
- Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation
- Effective Business Communication **NEW!**
- Effective Business Writing for CPAs, Part 1
- Effective Business Writing for CPAs, Part 2
- Email Communications **NEW!**
- Emotional Intelligence **NEW!**
- Executive Leadership Tools and Tactics, Part 1
- Executive Leadership Tools and Tactics, Part 2
- Leadership Skills **NEW!**
- Leadership: Based on the Book “Lead... for God’s Sake!” **NEW!**
- Meetings that Work **NEW!**
- Negotiation Skills **NEW!**
- Networking Skills **NEW!**
- Public Speaking and Presentation Skills **NEW!**
- Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 1
- Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 2
- Successful PM Techniques: The Keys to Managing Cost & Quality
- Successful PM Techniques: The Keys to Managing HR & Effective Communications
- Successful PM Techniques: The Keys to Managing Risk & the Procurement Process
- Take Control: Use Conflict to Your Advantage
- Techniques for Project Scope and Time Management
- The Ultimate Endorsement: Unleash the Power of You





Behavioral Interviewing

This course covers 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.

Learning Objective:

After completing this course, the learner should be able to:

- Define behavioral interviewing.
- Identify the importance of behavioral interviewing as part of an employee selection process.
- Identify the process for conducting a behavioral interview.
- Identify good behavioral interview questions.
- Identify general best practices for conducting interviews.
- Apply behavioral interviewing to assess whether or not a candidate, experienced or inexperienced, has a desired skill set.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Personal Development

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Business Development

This course will be an overview of:

- An understanding of business development.
- Branding and marketing skills for business development.
- Factors in building a business.
- Methods for building and maintaining business relationships.
- Interpersonal and communication skills.

Learning Objective:

After completing this course, the learner should be able to:

- Define business development and related terminology.
- Identify methods for building a business.
- Identify the branding and marketing fundamentals of business development.
- Recognize the factors involved in maintaining business relationships.
- Apply business development practices to specific scenarios.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Careers in Accounting

From tax work and audits to budget and financial analysis, accountants today perform a wide range of functions for almost every type of business, academic or not-for-profit entity. Obtain a practical overview of accounting's specialized areas and see how the role of an accountant varies by organization and function. Sample job descriptions that provide an insider's look at jobs in accounting put real-world expectations in perspective.

Learning Objective:

Career choices aren't something to be made lightly, and accountants today have a wide range of career paths to consider. Don't wait until it's too late to see which accounting career is best for you. This course will help you consider not only the various careers available to accountants, but also the roles accountants play in organizations that range from private firms and educational institutions to government bodies and non-profits. After completing this session you will be able to:

- Identify different types of work accountants are engaged in
- Identify places an accountant can work and positions available

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Personal Development

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Characteristics of an Effective Organization: Success Inside and Out

The success of a company depends on everything from its decision-making processes through its organization, the way it manages and motivates people, and the styles of its leaders. Learn the best practices of companies that build success from the inside out.

Learning Objectives:

Through relevant, easy-to-understand examples, illustrative questions and critical definitions, participants will gain a practical understanding of the leading characteristics of effective companies that they will be able to successfully leverage in real-world applications. After completing the session you will be able to:

- Describe the nature and process of decision making
- Outline the structural evolution in an organization and the criteria to consider when defining a structure
- Compare and contrast the characteristics of an effective organization
- Identify the critical factors when staffing and managing human resources
- Compare and contrast various leadership styles
- Compare and contrast various motivation theories and methods
- Define the various communication models, media for communications and how to improve communications

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation

The ability to accurately and successfully evaluate performance and link performance to control standards is critical for organizations that seek to maximize effectiveness and efficiency. See how the proper control and performance evaluation techniques, applied to operations, marketing and finance, can ensure companywide success.

Learning Objectives:

Arm yourself with the proven methodologies, understand the important definitions and explore the realistic examples that will position you to apply control and performance evaluations for maximum success. Participants will gain a practical overview of the critical factors for control and performance evaluation as well as the appropriate techniques to control, evaluate and report operations and performance. Quality considerations will also be addressed. After completing the session you will be able to:

- Define the factors to be analyzed for control and performance evaluation
- Compare and contrast the techniques to control and evaluate operations
- Describe techniques to evaluate and report performance
- Compare and contrast the various performance measurement techniques
- Define the role that quality plays within an efficient and effective organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Effective Business Communication

This course will be an overview of:

- The importance of clear, compelling communications in a business setting.
- The differences among communicating with peers, subordinates, superiors, and clients.
- The most common forms of business communications such as emails, letters, memos, reports, and presentations, and when to use each method.
- Best practices for email communications.
- Best practices for presenting data, numbers and facts, especially to clients.

Learning Objectives:

After completing this course, participants should be able to:

- Recognize the most common forms of written and verbal business communications and explain the purpose and format of each.
- Apply best practices in the most common forms of written communications, such as emails and letters.
- Apply language suitable for clients as well as peers in important documents, such as reports and letters.
- Apply best practices in nonverbal communication to business settings.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Effective Business Writing for CPAs, Part 1

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this course learn how to prepare written communication that is clear and logical.

Learning Objectives:

In this course, participants will examine the most critical format and grammatical elements when preparing written communication. At the conclusion of this session you will be able to:

- Outline the general writing guidelines
- Define the top grammar mistakes
- Outline the common errors to watch out for when preparing a written document
- Define the basic composition and format rules when preparing an office document
- Identify and correct the common mistakes of business writing
- Compare and contrast fax and email etiquette
- Access to various writing samples including footnote disclosures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Effective Business Writing for CPAs, Part 2

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this two-part course learn how to prepare written communication that is clear and logical.

Learning Objectives:

In this second of a two-part course, participants will examine the most critical format and grammatical elements when preparing written audit reports and components of an audit report.

At the conclusion of this session participants will be able to:

Define a concise objective for an audit report.

- Identify the five common elements needed for an effective audit report.
- Recognize and apply the types, structure, and common language used in external audit reports
- Define how to organize an audit report for impact.
- Apply the language and style of effective audit report writing.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.5

Prerequisites: The successful completion of Becker's Effective Business Writing for CPAs, Part 1

Advanced Preparation: None

Course Level: Basic





Emotional Intelligence

Emotional intelligence—the ability to relate to people, manage difficult situations and influence and inspire others—is a critical skill in today's business world. This two-part program will explore the advantages of emotional intelligence while positioning executive leaders to assess and improve their own emotional intelligence.

Learning Objectives:

This course will help individuals who have at least one year of business experience understand their own emotional intelligence level and improve specific skills. The course will help business leaders enhance their effectiveness by focusing on critical elements of emotional intelligence—the ability to relate to people, manage difficult situations and influence and inspire others. After completing this session you will be able to:

- Define emotional intelligence
- Describe the advantages of having emotional intelligence
- Identify the DISC communication styles, communication cues, and how to communicate with the different DISC styles
- Identify the characteristics of various needs and values
- Outline strategies for embracing and handling conflict

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 2

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Email Communications

With apologies to Twitter, Facebook, and text messaging, email far and away is the predominant means of business communication today. But don't take it for granted—there's an art to crafting an effective email that saves time for both the sender and the recipient, avoids embarrassing and potentially costly snafus, and advances business objectives. Learn from the mistakes of others and review the best practices that can produce meaningful and impactful email time after time.

Learning Objective:

With access to sensitive information and training that often focuses more on numbers than the written word, professionals in the financial industries in particular can benefit from attention to sound email practices. Learn how to protect confidential information, edit email for maximum effect, write with an appropriate tone, and identify your audience before you ever hit "send." Participants will also review best practices around greetings and closings, email signatures, responses, and how to manage the inbox. At the conclusion of this session you will be able to:

- Identify the purpose of email
- Define a greeting, closing, and email signature while crafting an email message
- Identify appropriate protocols for responding and reviewing/editing emails
- Recognize differences in personal and professional email distinctions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Executive Leadership Tools and Tactics, Part 1

Leadership today means effectively relating to and communicating with your peers and those you supervise. Only by first understanding who you are and what motivates you can you effectively manage relationships and influence others.

Learning Objectives:

In the first of a two-part course, participants will understand the gaps and limitations of your own leadership style, how emotion plays a role, and ways to become a better listener a critical skill for any effective leader. Through personal assessments and exercises, this highly interactive course will help you develop the tools to excel at leadership. At the conclusion of this session you will be able to:

- Define emotional intelligence
- Recognize the key leadership competencies
- Recognize the characteristics of each of the DISC styles
- Recognize the communication clues of each of the DISC styles
- Identify the emotions associated with each of the DISC styles
- Recognize how to be more effective in dealing with people in each of the DISC styles
- Identify the possible limitations of each DISC style

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Executive Leadership Tools and Tactics, Part 2

By gaining an honest and accurate understanding of your own needs and values, you'll develop the critical leadership skills required for success in today's challenging business world.

Learning Objectives:

In the second of a two-part course, participants will further explore your leadership abilities. Through assessments, and interactive exercises, you'll learn what can get in the way as leaders try to influence others, and you'll learn tactics for managing expectations and capitalizing on conflict. At the conclusion of this session you will have an in-depth understanding of the following topics:

- Recognize the different DISC styles
- Recognize the communication clues and emotions of the DISC styles
- Recognize how to be more effective when communicating with each style
- Recognize the various needs and values
- Recognize what each of the DISC styles is looking for
- Identify how to manage the expectations of each DISC style

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: The successful completion of Becker's Executive Leadership Tools and Tactics, Part 1

Advanced Preparation: None





Leadership: Based on the Book “Lead... for God’s Sake!”

This course is a conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book titled Lead...for God’s Sake, which is a parable for finding the heart of leadership. The book has received praise by many recognized leaders in business and recognized successful sports leaders such as: Lou Holtz, College Football Hall of Fame coach and ESPN analyst, and Urban Meyer, Head Football Coach of Ohio State University.

Learning Objective:

After completing this course, the participant should be able to:

- Define leadership
- Recognize that fostering and balancing relationships both inside and outside of the workplace help to create a better leader

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Leadership Skills

What makes a leader? Experts and others often cite attributes like intelligence, dedication, focus, passion, and confidence. And while all those are necessary, they're simply the baseline, the threshold for those in leadership positions. Great leadership requires much more. Explore the non-traditional traits that elevate leaders from merely capable to exceptional.

Learning Objective:

This course will help participants see the way non-traditional traits—like emotional intelligence and humility—bring out the best in leaders and those they influence. You will review the perspectives of experts like Steven Covey while exploring several different, yet equally effective, leadership styles. Leadership skills can be taught, and participants will learn how to develop and practice their own effective leadership traits. At the conclusion of this session you will be able to:

- Identify the importance of traditional and non-traditional traits associated with leadership
- Define the so called "non-traditional" traits associated with leadership, such as emotional intelligence and humility
- Recognize leaders across a number of sectors and their defining characteristics
- Identify practical examples of ways to build personal leadership traits

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Meetings that Work

This course will be an overview of:

- How meetings can be used effectively in the workplace.
- Self-assessment of strengths and weaknesses in the area of soft skills.
- How to appropriately set expectations for meetings.
- Recognizing how problems arise in meetings and ways to best address them.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize how meetings can be used effectively.
- Identify methods that can be used to help meetings be more engaging to participants.
- Recognize individual strengths and weaknesses in the area of soft skills and identify ways for improvement if needed.
- Apply different tools and techniques when preparing for a meeting.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Negotiation Skills

This course will be an overview of:

- The definition of negotiations, especially in the context of accounting situations.
- The basics of negotiation skills, including the stages of successful negotiations and the interpersonal skills required to complete negotiations.
- Methods for overcoming objections, counteracting negativity, and reaching consensus during negotiations.

Learning Objective:

After completing this course, the learner should be able to:

- Define the art of negotiations, especially in the context of common accounting situations.
- Identify the steps in the negotiation process and apply them to business situations.
- Identify the interpersonal skills needed for successful negotiations.
- Recognize how competitiveness can hurt negotiations.
- Name situations that can derail successful negotiations, and methods for counteracting such situations.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Networking Skills

This course will be an overview of:

- Commonly accepted etiquette and practices for attending in-person business and accounting networking events.
- Communication basics for professional networking in writing.
- Best uses for online platforms for networking.
- Common challenges professionals often face when networking and tips to handle those challenges.

Learning Objective:

After completing this course, the learner should be able to:

- Define ideal network and develop a strategy to achieve it.
- Recognize proper etiquette for effective in-person networking.
- Identify appropriate channels—obvious and not-so-obvious ones—for networking in the accounting profession.
- Recognize positive characteristics of written communication.
- Name platforms for online networking and identify appropriate situations for each.
- Apply tips to alleviate in-person, in-writing, and online networking challenges.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Public Speaking and Presentation Skills

This course will be an overview of types of presentations and speeches that accountants may be called upon to make, including best practices for researching, planning, and preparing presentations; techniques to handle distractions, unexpected problems, and nervousness; and effective methods of sharing information in presentations, especially financial or accounting data.

Learning Objective:

After completing this course, the learner should be able to:

- Plan a speech or presentation;
- Identify methods to prepare and research speech or presentation topics;
- Identify techniques to deliver a presentation or speech clearly and cogently to a wide range of audiences;
- Recognize techniques to manage distractions, nervousness, and other factors that can distract from presentations; and
- Identify methods to incorporate a wide range of visual aids into a presentation to appeal to multiple learning styles among audience members.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 1

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives

In this first of Becker's two-part series on Strategic Management you will examine corporate planning, budgeting and forecasting processes. Gain a valuable introduction to budgeting concepts and the critical role that planning plays in the budgeting process as you prepare yourself for real-world applications. After completing this session you will be able to:

- **Planning:**
 - Define the Planning process and the various tools utilized to support the planning process (i.e., SWOT)
 - Define the Strategic Planning process and the associated activities (i.e., strategic positioning, value chain analysis, balanced scorecard)
 - Outline the goals and activities included when developing Operational and Tactical plans
 - Define the steps followed in Value Chain Analysis
- **Budgeting:**
 - Define the purpose and components of an organizations Budget
 - Identify the purpose of tying the Operational and Financial Budgets to the Strategic Plan
 - Identify the characteristics of successful budgeting
 - Outline how to measure performance against short-term goals
 - Compare and contrast ways to motivate employees and controlling operations

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 2

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives:

The second part of this two-part course will use formulas and realistic examples to illustrate effective budgeting systems appropriate in today's fast-changing corporate environment while exploring the forecasting process. After completing this session you will be able to:

- Budget systems:
 - Compare and contrast the components, mechanism, benefits, and limitations of various budgeting methodologies – Annual, Project Based, Activity Based, Zero Based, Continuous/Rolling, Kaizen and Flexible
- Forecasting:
 - Define the components of a Forecast (e.g., Sales, Operating)
 - Compare and contrast the components of a Financial Forecast (e.g., Cash, Operating expenses, Capital)

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3

Prerequisites: Strategic Management: The Tools to Compete in the Era of Rapid Change, Pt. 1

Advanced Preparation: None

Course Level: Basic





Successful Project Management Techniques: The Keys to Managing Cost and Quality

Successful project and engagement managers employ established cost and quality management techniques to satisfy stakeholders needs while controlling project costs. In this course you will examine proven strategies and techniques that can guarantee success.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project cost and quality. At the conclusion of this session you should be able to:

- Choose a basic estimation technique to determine project cost based on stakeholder needs
- Understand the process of estimating project cost
- Develop a budget based on the cost estimates for the project
- Understand the process of modifying estimates and budget items in order to accommodate changes to the project
- Determine quality standards
- Create project quality objectives
- Develop a quality plan in order to deliver the promised level of quality to the stakeholders
- Develop a quality process improvement plan
- Create metrics to test for specific product quality characteristics

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Successful Project Management Techniques: The Keys to Managing Human Resources & Effective Communications

Established human resource and communication management techniques drive the success of any project. Learn the proven strategies that can guarantee success by ensuring effective control over human resource needs and maintaining efficient communications between the project manager, team and stakeholders.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage human resources and communications for any project. At the conclusion of this session you should be able to:

- Identify and document project responsibilities
- Create a staffing plan for the project
- Obtain project resources
- Build and manage a project team
- Determine project communication needs in conjunction with the stakeholders
- Distribute project information to the stakeholders
- Analyze and report on project performance
- Manage communication to resolve stakeholder issues

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Successful Project Management Techniques The Keys to Managing Risk & the Procurement Process

Successful project and engagement managers employ established risk management and procurement techniques to manage the project lifecycle efficiently and acquire goods and services cost-effectively. Learn how to anticipate, quantify, and communicate risks and contingencies. In the procurement phase, learn how to gather and document project requirements, execute the bid process and manage the vendor relationship.

Learning Objectives:

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project risk and the procurement management process for any project. At the conclusion of this session you should be able to:

- Develop a risk management plan
- Identify project risk
- Analyze project risk
- Create a risk response plan
- Formulate make or buy decisions for the project
- Identify project requirements and potential vendors
- Create appropriate documents to obtain bids from vendors
- Review bids and award contracts
- Administer and close vendor contracts

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Management Advisory Services

Credits: 1.5

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for Project Scope and Time Management

Advanced Preparation: None

Course Level: Intermediate





Techniques for Project Scope and Time Management

Successful project and engagement managers employ established scope and time management techniques to ensure the timely completion of critical projects. Familiarize yourself with the proven strategies and tools that can guarantee success.

Learning Objectives:

In this session you will examine and learn specifically about project engagement management techniques. At the conclusion of this session you will be able to:

- Scope management techniques
- Establish project requirements
- Define a scope statement
- Define a work breakdown structure
- List the tools and outputs to verify project deliverables
- Define the tools and outputs to manage change control
- Project time management techniques -
- Define project activities
- Sequence project activities
- Estimate resource utilization
- Estimate project activity durations
- Create a project schedule

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Take Control: Use Conflict to Your Advantage

With the average U.S. employee spending nearly three hours a week in conflict at a cumulative cost of nearly \$360 billion per year, conflict is a major economic and productivity drain in today's workplace. Identify your own conflict resolution style and learn how to manage conflict to produce positive outcomes while turning conflict into a win-win proposition.

Learning Objectives:

Participants will study the causes, costs and types of conflict, as well as the benefits of managing conflict and the value of embracing conflict. The Thomas-Kilmann Conflict Mode Instrument will provide critical insight into individuals' own conflict styles while giving them the tools to effectively and successfully manage any conflict. At the conclusion of this session, you should be able to:

- Define conflict
- Outline the primary causes of conflict
- Summarize the cost of conflict
- Define what is required to embrace conflict and the benefits of managing conflict
- Introduction to and the completion of the Thomas-Kilmann Conflict Mode Instrument (TKI)
- Compare and contrast the various conflict modes within TKI
- Describe your own TKI conflict mode

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





The Ultimate Endorsement: Unleash the Power of You

Everyone has gaps in their ability to gain the endorsement of others. Led by an experienced executive coach, this course will help participants understand how executive presence, “exquisite communication,” professional foundation and micro messaging overcome those gaps and gain powerful support.

Learning Objectives:

With several interactive exercises and assessments, participants will acquire the knowledge and practical tools to unleash their full potential. You’ll learn what makes you tick, what causes gaps in your ability to gain endorsement, how to communicate with people based on their own unique preferences and styles, and how your needs and values shape the way you make decisions. At the conclusion of this session you should be able to:

- Describe the characteristics to gain your personal endorsement (i.e., executive presence, exquisite communication, professional foundation)
- Identify the DISC communication styles, communication cues, and how to communicate with the different DISC styles
- Recognize the types of Micro Messaging (e.g., facial expressions, hand gestures)
- Identify the characteristics of various needs and values
- Recognize the benefits of managing conflict

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Specialized Knowledge & Applications Courses

- **Big Data NEW!**
- **Business Development NEW!**
- **Business Valuation Approaches, Methods & Procedures, Part 1**
- **Business Valuation Approaches, Methods & Procedures, Part 2**
- **Business Valuation, Special Considerations**
- **Crowd Funding NEW!**
- **Introduction to Business Valuation**
- **Leadership: Based on the Book “Lead... for God’s Sake!” NEW!**
- **Net Neutrality NEW!**
- **Personal Financial Planning NEW!**





Specialized Knowledge & Applications

Big Data

This course does the following: (1) defines big data; (2) describes how it is used in business and the accounting profession; (3) describes the types of business analytics; (4) describes the types of decision models used to analyze data; (5) defines descriptive statistics; and (6) provides an overview of data visualization.

Learning Objective:

After completing this course, the learner should be able to:

- Define big data
- Identify the business implications of big data
- Identify the implications of big data for the accounting profession
- Recognize the types of business analytics
- Recognize the types of decision models used to analyze data
- Define descriptive statistics
- Recognize data visualization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Specialized Knowledge & Applications

Business Development

This course will be an overview of:

- An understanding of business development.
- Branding and marketing skills for business development.
- Factors in building a business.
- Methods for building and maintaining business relationships.
- Interpersonal and communication skills.

Learning Objective:

After completing this course, the learner should be able to:

- Define business development and related terminology.
- Identify methods for building a business.
- Identify the branding and marketing fundamentals of business development.
- Recognize the factors involved in maintaining business relationships.
- Apply business development practices to specific scenarios.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Specialized Knowledge & Applications

Business Valuation Approaches, Methods & Procedures, Pt. 1

The income, market and asset-based approaches are three of the most common ways to address business valuation today. This two-part series features an overview of each, allowing participants to acquire the necessary background and experience to ensure success.

Learning Objectives:

This two-part series features a practical and relevant exploration of three approaches to valuation for businesses. This session will focus on the income and market approaches. At the conclusion of this session you will be able to:

- Define how the income approaches are determined and outline their differences
- Define how the market approaches are determined and outline their differences
- Compare and contrast the Guideline Publicly Traded Company and Merged and Acquired Company methods

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: 2 to 3 years of Public and/or Corporate Accounting experience

Advanced Preparation: None

Course Level: Intermediate





Specialized Knowledge & Applications

Business Valuation Approaches, Methods & Procedures, Pt. 2

The income, market and asset-based approaches are three of the most common ways to address business valuation today. This two-part series features an overview of each, allowing participants to acquire the necessary background and experience to ensure success.

Learning Objectives:

This two-part series features a practical and relevant exploration of three approaches to valuation for businesses. This session will focus on the asset based approach. At the conclusion of this session you will be able to:

- Define, compare and contrast, and apply the two Asset-based approach models - Adjusted Net Asset Value and Excess Earning Value
- Define Premiums and Discounts and how they impact the valuation of a business
- Outline Revenue Ruling 59-60 and its impact on Closely Held Common Stock
- Define reconciliation, outline the critical questions to be considered and what critical information is to be included in the review
- Outline how to reconcile differing valuations
- Define the elements required in a business valuation report

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 2.0

Prerequisites: 2 to 3 years of Public and/or Corporate Accounting experience and the successful completion of Becker's Business Valuation Approaches, Methods and Procedures, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Specialized Knowledge & Applications

Business Valuation, Special Considerations

Special valuation scenarios require not just a sound understanding of the basics, but the ability to correctly identify and appropriately address the many unique issues that frequently arise. This course provides a summary of appraisers' common valuation methods, as well as an overview of the most common special valuation scenarios and issues and the right techniques to apply in each unique situation.

Learning Objectives:

Participants will review the relevant definitions, rules and regulations, and current best practices critical in the performance of sound business valuations. At the conclusion of this session you will be able to:

- Define the valuation methods for:
 - Stocks & Bonds
 - Debt Securities
 - Preferred Stock
 - Stock Options
 - S Corporation Stock and Pass-Through Entities
 - Intangible Assets
- Compare and contrast the valuation methods utilized for:
 - Estate & Gift Taxes
 - Stock transactions
- Compare and contrast the valuation methods utilized for:
 - Buy and sell agreements
 - Employee stock ownership plans
 - Define how Dissenting Stockholder & Minority Oppressions claims arise and the valuation methods utilized
 - Outline the valuation methodologies utilized for Divorce purposes
 - Define the valuation methodologies utilized for Professional Practices
- Valuation of Economic Damages in Litigation:
 - Outline typical commercial litigation scenarios
 - Define the common problems

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 2.0

Prerequisites: 2 to 3 years of Public and/or Corporate Accounting experience

Advanced Preparation: None

Course Level: Intermediate





Specialized Knowledge & Applications

Crowd Funding

This course will be an overview of:

- Raising funds from investors via crowd funding.
- SEC regulations regarding crowd funding.
- Accounting and tax implications for the practice of crowd funding.
- Real-life anecdotes of crowd funding in action.

Learning Objective:

After completing this course, the learner should be able to:

- Define crowd funding.
- Recognize the difference between equity crowd funding and contribution crowd funding.
- Identify pros and cons of crowd funding.
- Apply accounting principles to crowd-funding business initiatives.
- Calculate tax implications of crowd funding for individuals and business entities.
- Recognize examples of crowd funding in the marketplace.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Specialized Knowledge & Applications

Introduction to Business Valuation

Properly performed business valuations require an understanding of appropriate standards and practices as well as a familiarity with related elements, principles and theory. Obtain a sound overview of the discipline of business valuation as you learn how to start engagements the right way and gather and analyze data for a successful conclusion.

Learning Objectives:

Gain an overview of the Uniform Standards of Professional Appraisal Practice (USPAP) and other standards that guide business valuations, as well as the important matters to consider when accepting engagements. At the conclusion of this session you will be able to:

- Outline the professional standards, credentials, and organizations in the discipline of business valuation
- Identify the critical elements and phases of a valuation engagement
- Compare and contrast the principles, theory, and approaches to business valuation
- Define the required data that is necessary to gather when conducting a business valuation
- Identify the forms of data analysis utilized to perform a business valuation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Specialized Knowledge & Applications

Leadership: Based on the Book “Lead... for God’s Sake!”

This course is a conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book titled Lead...for God’s Sake, which is a parable for finding the heart of leadership. The book has received praise by many recognized leaders in business and recognized successful sports leaders such as: Lou Holtz, College Football Hall of Fame coach and ESPN analyst, and Urban Meyer, Head Football Coach of Ohio State University.

Learning Objective:

After completing this course, the participant should be able to:

- Define leadership
- Recognize that fostering and balancing relationships both inside and outside of the workplace help to create a better leader

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Specialized Knowledge & Applications

Net Neutrality

This course will be an overview of

- The definition of net neutrality
- The history of net neutrality
- Legal actions involving Comcast and Verizon
- Federal Communications Commission rulemaking on net neutrality

Learning Objectives:

After completing this course, the participant should be able to do the following:

- Identify the historical context for the debate about net neutrality
- Recognize recent developments about net neutrality and their implications for the economy
- Identify the arguments for and against government regulation of the Internet
- Recognize the current approach to net neutrality

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Specialized Knowledge & Applications

Personal Financial Planning

This course will be an overview of:

- Basic personal financial planning
- Establishing and using a budget
- Income tax planning
- Retirement, college, and estate planning

Learning Objective:

After completing this course, the learner should be able to:

- Recognize the primary reasons to make personal financial plans.
- Define the fundamental economic principles that influence and inform personal financial planning.
- Apply financial planning goals and information when creating a personal budget.
- Recognize important income tax planning strategies.
- Name the characteristics of various tax-advantaged accounts when planning for personal income tax.
- Recognize options available when taking out and refinancing debt.
- Identify options to plan financially for education expenses for children.
- Recognize pros and cons of purchasing a second home.
- Identify advantages and disadvantages of different retirement planning options.
- Recognize the key issues associated with estate planning.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Introductory





Taxation Courses

- 2015 Annual Tax Update and Year-End Planning **NEW!**
- Advanced Individual Tax – Schedule C **NEW!**
- Capital Gain and Losses: The Fundamentals
- Corporate Distributions: The Tax Treatment of Dividends, Redemptions & Liquidations
- Corporate Tax Inversions **NEW!**
- Corporate Tax Strategies: Maximizing the use of Net Operating Losses
- Corporate Taxation & Preparation Strategies, Pt. 1
- Corporate Taxation & Preparation Strategies, Pt. 2
- Corporate Taxation Strategies Fundamentals of Reorganizations
- Debtor and Creditor Income Taxation: Cancellation of Debt Income and Related Issues
- Energy Federal Tax Credits and Incentives **NEW!**
- Estate & Gift Taxes: Understanding how these tax systems govern transfer of wealth, Pt. 1
- Estate & Gift Taxes: Understanding how these tax systems govern transfer of wealth, Pt. 2
- Estate & Gift Taxes: Understanding how these tax systems govern transfer of wealth, Pt. 3
- Estate & Gift Taxes: Understanding how these tax systems govern transfer of wealth, Pt. 4
- Federal Taxation of Bitcoin & Virtual Currencies **NEW!**
- Federal Tax Accounting, Pt. 1 – Cash and Accrual Method of Accounting
- Federal Tax Accounting, Pt. 2 – Deferred Payment Sales
- Federal Tax Accounting, Pt. 3 – Inventory
- Federal Tax Accounting, Pt. 4 – Transactional Issues & Net Operating Loss Concepts & Computations
- Federal Tax Update **NEW!**
- Foreign Account Tax Compliance Act (FATCA) **NEW!**
- Foreign Tax Credit - Limitations and Benefits
- Form 990 Reporting **NEW!**
- Individual Taxation: How to Prepare and Complete Form 1040, Pt. 1
- Individual Taxation: How to Prepare and Complete Form 1040, Pt. 2
- International Taxation: U.S. Taxation of Inbound Transactions
- IRS Circular 230 **NEW!**
- IRS Practices & Procedures - Gain a Fundamental Edge, Pt. 1
- IRS Practices & Procedures - Gain a Fundamental Edge, Pt. 2





Taxation Courses

- **Non-Qualified Deferred Compensation: The Impact of Section 409A**
- **Partnerships & Multiple-Member LLCs: Taxation & Other Considerations**
- **Partnerships: Legal and Taxation Considerations**
- **Real Estate Taxation Pt. 1: Like Kind Exchanges**
- **Repair Regulations **NEW!****
- **S Corporation Formation and Termination Pt. 1: Qualification**
- **S Corporation Formation and Termination Pt. 2: Operations**
- **S Corporation Formation and Termination Pt. 3: Revocation, Termination, Reorganization and Special Topics**
- **Special Valuation Rules Pt. 1 See Clearly Through the Clutter**
- **Taxation Implications for Controlled Foreign Corporations**
- **Tax Issues of Foreign Professionals Entering the U.S. Workforce **NEW!****
- **The At Risk & Passive Activity Loss Rules – How they Impact You**
- **The Building Blocks of Taxation Charities and Charitable Contributions**
- **The Building Blocks of Taxation: Interest and Debt Investments**
- **Transfer of Interest in Trust: Section 2702**
- **Transfer Pricing Friend and Foe**





2015 Annual Tax Update and Year-End Planning

In this course, participants will be introduced to major changes seen in the area of federal taxation during 2015 and hot tax topics for 2016.

Learning Objective:

After completing this course, the participant should be able to do the following:

- Recognize major changes impacting individual taxation for 2015.
- Recognize inflation adjustments for 2016 and potential planning opportunities for clients in 2015 and beyond.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Advanced Individual Tax – Schedule C

In this course, students will develop an understanding of the Schedule C reporting environment. Topics include what type of entity reports on schedule C, a study of specific deductions on Schedule C, the treatment of business assets on Schedule C, retirement and health insurance options for the sole proprietor, and the application of the payroll tax and self-employment tax.

Learning Objectives:

After completing this course, the learner should be able to:

- Recognize the overall schedule C reporting environment
- Recognize the distinction between an independent contractor and an employee
- Recognize methods to use in determining between a hobby and a for-profit business venture
- Name the business expenses deductible on Schedule C
- Identify the tax implications of sections 1231, 1245, and 1250 business assets to the sole proprietor
- Apply MACRS, Section 179, and bonus depreciation rules
- Recognize how payroll taxes and the self-employment tax are calculated
- Identify the basics of self-employed retirement plans and health insurance

Instructor: Patrice Johnson, CPA

Field of Study: Tax

Credits: 2.0

Prerequisites: Individual Taxation and Preparation Strategies, Pts 1 & 2

Advanced Preparation: None

Course Level: Intermediate/Advanced





Capital Gain and Losses: The Fundamentals

Few subjects in the financial world can stir passions like capital gains and losses. Capital gains taxes are seen by some as an excessive benefit for the wealthy and by others as a necessary reward for risk. Whatever your view, a clear understanding of the critical issues related to continually fluctuating capital gains taxes is critical in today's business world.

Learning Objectives:

By studying illustrative examples and relevant portions of the Tax Code, participants will gain a practical understanding of capital gains and losses, capital assets and capital gains taxation. Review the nuances and complications of Section 1231, which allows for the "back door" application of capital gains regulations. At the conclusion of this update you will be able to:

- Define a Capital Asset
- Outline the assets covered under Section 1231
- Define Section 1231 Gain and Loss
- Outline how the "recapture" provisions limit the general application of Section 1231
- Compare and contrast Capital Gains taxation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Corporate Distributions: The Tax Treatment of Dividends, Redemptions & Liquidations

Corporations are confronted with a multitude of issues when providing taxable corporate distributions to stockholders. During this session, participants will review the tax rules and regulations governing dividends, redemptions and liquidations by exploring definitions, similarities, and examples that provide relevant illustrations and review of key points.

Learning Objectives:

During this course you will review three forms of corporate distributions: dividends, redemptions and liquidations. You will learn the similarities and differences between them, and gain a practical understanding of the ways tax rules and regulations relate to each. At the conclusion of this session, you should be able to:

- Compare, contrast and apply the essential concepts of corporate distribution:
 - Dividends
 - Redemptions
 - Liquidations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of tax experience.

Advanced Preparation: None

Course Level: Intermediate





Corporate Tax Inversions

In this course, students will achieve an understanding of the costs and benefits of corporate tax inversions from the perspective of managers, shareholders, and governments.

Learning Objectives:

After completing this course, the learner should be able to:

- Define tax inversions.
- Identify the purpose and process of a tax inversion.
- Identify the issues that have made tax inversions a popular choice for corporations in today's economy.
- Recognize the downsides to U.S. stockholders of having stock in foreign companies.
- Recognize the risk of reduced credit ratings associated with companies participating in tax inversions.
- Recognize recent participants in corporate inversions.
- Identify legislation being proposed to discourage corporate tax inversions.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of tax experience.

Advanced Preparation: None

Course Level: Basic





Corporate Taxation Strategies: Fundamentals of Reorganizations

While the Internal Revenue Code gives “special treatment” to some corporate reorganizations, the Code is fraught with rules, complexities and dangers - as well as benefits - for shareholders. Gain a realistic and practical overview of the techniques, limitations and tax consequences that can help corporate reorganizations proceed smoothly.

Learning Objectives:

No two companies are alike, and no two reorganizations are identical. But with an understanding of reorganization fundamentals, domestic reorganizations don't need to be problematic. This course will explore relevant reorganization examples, critical definitions, and appropriate and insightful questions, offering a practical overview of the wide range of domestic reorganization scenarios. At the conclusion of this session, you should be able to:

- Define and apply the essential concepts of corporate reorganizations within:
 - Statutory Mergers (“A” Reorganizations)
 - Assets for Stock (“C” Reorganizations)
 - Stock for Stock (“B” Reorganizations)
 - Transfers to Controlled Corporations (“D” Reorganizations)
 - Recapitalizations (“E” Reorganizations)
 - Change in Name or Place of Incorporation (“F” Reorganizations)
 - Insolvency Reorganizations (“G” Reorganizations)
 - Corporate Separations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of tax experience.

Advanced Preparation: None

Course Level: Intermediate





Corporate Tax Strategies: Maximizing the use of Net Operating Losses

Corporate net operating losses (NOLs) have been ripe for abuse since the Internal Revenue Code was enacted nearly a century ago. In this course, you'll understand the limitation placed on a single corporation. Learn how to maximize the use of losses as permitted in the code.

Learning Objectives:

Participants will acquire a practical overview and working knowledge of Internal Revenue Code regulations related to net operating losses (NOLs), particularly Section 382 - the main IRS weapon against NOL abuse - as well as Section 384, which closes a Section 382 loophole. Other sections to be reviewed include 269 and 381. At the conclusion of this session you should be able to:

- Compare and contrast corporate pre-change NOLs vs. post-change income
- List tax impact of the acquisition of corporations with built-in gains
- Identify deduction limitations
- Outline the restriction of acquired losses

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of Corporate Tax experience.

Advanced Preparation: None

Course Level: Intermediate





Corporate Taxation and Preparation Strategies, Pt. 1

Evolving tax codes present increasingly challenging layers of complexity for corporations. In this two-part course, you will gain valuable insights into today's key issues related to the formation, taxation, distribution, liquidation and the preparation of C and S Corporation tax returns.

Learning Objectives:

In the first of a two-part course, participants will review the most critical C Corporation tax issues encountered upon formation and preparation of the federal tax return. At the conclusion of this session you should be able to define and/or outline the tax treatment of the following items:

- Formation – e.g., Corporate issuance of stock, Basis of Common Stock
- Income, and Trade or Business deductions – e.g., Bad debts, Executive compensation
- Capital Gains and Losses, Net Operating Losses and General business credits
- Temporary and permanent book and tax differences
- Dividends received deductions
- Depreciation expense, Depletion, Amortization, and Expense deductions in lieu of depreciation
- Sections 1231, 1245 and 1250 assets

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of Corporate Taxation experience.

Advanced Preparation: None

Course Level: Intermediate





Corporate Taxation and Preparation Strategies, Pt. 2

Evolving tax laws present increasingly challenging layers of complexity for corporations. In this two-part course, you will gain valuable insights into today's key issues related to formation, taxation, distribution, liquidation and the preparation of the C and S Corporation tax returns.

Learning Objectives:

In this course, participants will review the most critical C & S Corporation tax issues encountered upon formation, distribution, liquidation, and taxation. At the conclusion of this session you should be able to define and/or outline the tax treatment of the following items:

- C Corporation
 - Taxation – e.g., Filing requirements, Accrual vs. Cash basis, Estimated payments
 - Consolidated tax returns
 - Corporate Alternative Minimum Tax
 - Accumulated earning tax
 - Personal Holding Company
 - Corporate distributions – e.g., Constructive and Stock dividends
 - Corporate liquidations – e.g., Tax free reorganizations
- S Corporation
 - Electing S Corporation status
 - The effect of S Corporation election on a corporation – e.g., Calendar year adoption, LIFO recapture tax
 - Effect of S Corporation election on shareholders
 - Computing shareholder basis in S Corporation stock
 - Taxability of distributions to shareholders
 - Terminating an S Corporation election

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 3.0

Prerequisites: The successful completion of Becker's Corporate Taxation and Preparation Strategies – What you need to know about C and S Corporations, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Debtor and Creditor Income Taxation, Part 1: Cancellation of Debt Income and Related Issues

Nothing is ever simple with the IRS. Even the cancellation of debt income (CODI), which on its surface seems straightforward, presents unique challenges. See how the Tax Code, related regulations, IRS rulings, and case law all have shaped this increasingly complex area of tax law. Become familiar with critical terms and concepts, and gain a valuable historical view that puts the issue in perspective today.

Learning Objectives:

Participants will learn how the cancellation of debt relates both to individuals and business entities while gaining a practical understanding of the legislation, case law, and rules that govern cancellation of debt income (CODI). Case studies and examples provide a realistic look at the way CODI frequently plays out in the real world, and participants will acquire a working familiarity with issues related to excluding cancellation of debt as well as special CODI topics. At the conclusion of this session you will be able to:

- Outline the concepts within cancellation of debt income (CODI)—e.g., recourse and nonrecourse debt, cancellation of debt
- Define and apply the essential concepts and tax treatment of
 - Cancellation of debt—e.g., acquisition of debt by related person, indirect acquisition
 - Excluding the cancellation of debt—e.g., discharge occurring in a Title 11 case, indebtedness discharged is qualified farm indebtedness, recapture of gain on subsequent sale of stock

Instructor: Timothy F. Gearty, CPA, MBA, JD, Matt Ward

Field of Study: Taxes

Credits: 2.0

Prerequisites: 3 to 4 years of corporate and individual taxation experience

Advanced Preparation: None

Course Level: Intermediate





Energy Federal Tax Credits and Incentives

This course will be an overview of:

- The reasons for offering energy efficiency federal tax credits.
- Credits that are available for individuals.
- Credits that are available for businesses.
- Examples of completed tax forms.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify federal tax energy credits available to businesses.
- Identify federal tax energy credits available to individuals.
- Recognize if businesses and individuals qualify for credits.
- Identify forms used to apply for available credits.

Instructor: Patrice Johnson, CPA

Field of Study: Tax

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Estate & Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pt. 1

The estate and gift tax systems were joined together as a unified system in 1976. In this multi-part course you gain an overview of the estate and gift tax system, including a comparison of current tax law to anticipated future law changes. Gain the relevant background knowledge and practical experience to navigate through the complex and constantly changing rules that govern estate and gift taxes.

Learning Objectives:

In the first of Becker's multi-part course you will review today's most critical estate and gift tax issues. At the conclusion of this session you will be able to define and/or outline the tax treatment of the following items:

- Current and future changes
- Estate tax
 - Gross estate
 - Deductions
 - Computing estate tax
 - Credits

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of taxation experience

Advanced Preparation: None

Course Level: Intermediate





Estate & Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pt. 2

In this multi-part course, you will gain an overview of the tax systems that govern the transfer of wealth at death. In Part 2, you will continue your understanding of the estate and gift tax system.

Learning Objectives:

In the second of a multi-part course, we focus on the Gift tax and the reporting and paying of the estate and gift tax. At the conclusion of this session you will be able to define and/or outline the tax treatment of the following items:

- Gift tax
 - Transfer of property by gift
 - Other transfers that may be gifts
 - Valuation
 - Taxable gifts
 - Computing the gift tax
- Reporting and paying taxes
 - Estate and gift tax

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: Successful completion of Becker Professional Education's Estate and Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pt. 1

Advanced Preparation: None

Course Level: Intermediate





Estate & Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pt. 3

The estate and gift tax systems were joined together as a unified system in 1976. In this multi-part part course you will gain an overview of the Generation-Skipping Transfer tax. Obtain the relevant background knowledge and practical experience to navigate through the complex and constantly changing rules that govern estate and gift taxes.

Learning Objectives:

In the third of Becker's multi-part course you will review today's most critical estate and gift tax issues. At the conclusion of this session you will be able to define and/or outline the tax treatment of the following items:

- Generation-Skipping Transfer (GST) Tax
 - Basic requirements
 - Types of taxable transfers
 - Interest in property
 - Skip person
 - Computing the tax
 - Reporting and paying the GST tax

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: The successful completion of Becker Professional Education's Estate and Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pts.1 & 2

Advanced Preparation: None

Course Level: Intermediate





Estate & Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pt. 3

The estate and gift tax systems were joined together as a unified system in 1976. In this multi-part part course you will gain an overview of the Generation-Skipping Transfer tax. Obtain the relevant background knowledge and practical experience to navigate through the complex and constantly changing rules that govern estate and gift taxes.

Learning Objectives:

In the third of Becker's multi-part course you will review today's most critical estate and gift tax issues. At the conclusion of this session you will be able to define and/or outline the tax treatment of the following items:

- Generation-Skipping Transfer (GST) Tax
 - Basic requirements
 - Types of taxable transfers
 - Interest in property
 - Skip person
 - Computing the tax
 - Reporting and paying the GST tax

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: The successful completion of Becker Professional Education's Estate and Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pts. 1 & 2

Advanced Preparation: None

Course Level: Intermediate





Estate & Gift Taxes: Understanding How These Tax Systems Govern Transfer of Wealth, Pt. 4

The estate and gift tax systems were joined together as a unified system in 1976. In this multi-part course you will gain an overview of the income tax treatment of trusts and estates. Obtain the relevant background knowledge and practical experience to navigate through the complex and constantly changing rules that govern estate and gift taxes.

Learning Objectives:

In the fourth of a multi-part course, we focus on the income tax treatment of trusts and estates. At the conclusion of this session you will be able to define and/or outline the tax treatment of the following items:

- Income Tax on Trusts and Estates
 - Definitions
 - Separate tax entity
 - Grantor trusts
 - Non-grantor trusts
 - Deductions for distributions
 - Ordinary deductions
 - Calculating the tax
 - Filing requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: The successful completion of Becker Professional Education's Estate and Gift Taxes: Understanding How Tax Systems Govern Transfer of Wealth, Pts. 1, 2 & 3

Advanced Preparation: None

Course Level: Intermediate





Federal Taxation of Bitcoin & Virtual Currencies

In this course, participants will be introduced to the digital currency, bitcoin and the federal taxation treatment of transactions from using this cryptocurrency.

Learning Objective:

After completion of this course, the participant should be able to do the following:

- Define bitcoin
- Recognize the federal tax implications of using bitcoin in sales or exchanges
- Recognize the federal tax implications of using bitcoin for payment of wages or compensation
- Recognize the FBAR and FATCA implications associated with the use of bitcoin
- Recognize the federal tax implications of mining Bitcoin

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





Federal Tax Accounting, Pt. 1 – Cash and Accrual Method of Accounting

As if tax issues weren't complex enough, the Internal Revenue Code forgoes General Accepted Accounting Rules for its own set of guidelines. In this two-part program see how federal tax rules require income and deductions to be computed differently than in financial accounting, gain a practical working knowledge of the cash and accrual methods of tax accounting under the federal Code, and learn how disputed amounts are handled for methods.

Learning Objectives:

In this first of a two-part course, you will explore real-life examples, key points and critical definitions. Participants will acquire the perspective and background to successfully recognize income and deductions in both the cash and accrual methods of tax accounting. See when "contested liabilities" are deductible and learn to easily navigate the potentially complex issues related to disputed amounts. At the conclusion of this session you will be able to:

- Define and apply the following relating to the Cash Method of Tax Accounting
 - Recognition of income
 - Actual receipt, Cash equivalents, Economic benefits, Deposits, and Construction receipts
 - Recognition of deductions
 - The "One Year Rule," Deposits, Credit Card payments, and Prepaid interest
- Define and apply the following relating to the Accrual Method of Tax Accounting
 - Recognition of Income
 - Recognition of deductions
 -
- Define how §461(f) can be utilized by cash and accrual method taxpayers

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.0

Prerequisites: 2 to 3 years of tax and accounting experience.

Advanced Preparation: None

Course Level: Intermediate





Federal Tax Accounting, Pt. 2 – Deferred Payment Sales

Deferred Payment Sales – instances in which property is sold, with one or more of the payments received in a different taxable year - require Installment Method accounting and a special set of rules. Acquire the practical background and knowledge that will allow you to successfully navigate these unique instances confidently and accurately.

Learning Objectives:

In this course, the second of a two-part series, participants will explore the rules and nuances surrounding Deferred Payment Sales and the related Installment Method accounting. Learn important definitions and familiarize yourself with the sections of the tax code that relate to this unique tax situation, and see why taxpayers are better served opting for an alternative to the related Open Transaction Reporting method. At the conclusion of this session you will be able to:

- Define and apply the following relating to Deferred Payment Sales
 - The rules prescribing the taxation of installment transactions
 - Exclusivity of the installment method
 - Ineligible transactions and taxpayers
 - Computations under the installment method
 - Contingent payment sales
 - When payments are deemed received
 - Interest and pledge rules
 - Resales by related parties
 - Modifications and dispositions of installment obligations
 - Electing out of the installment method

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 2 to 3 years of tax and accounting experience.

Advanced Preparation: None

Course Level: Intermediate





Federal Tax Accounting, Pt. 3 – Inventory

Thanks to the courts and even the Treasury Department itself, the federal tax code isn't the only source of guidance for inventory accounting. See how the federal tax code, Treasury regulations and even case law has shaped inventory accounting for U.S. companies today. Obtain a practical knowledge of acceptable practices as well as those that are not permitted.

Learning Objectives:

In this third of a multi-part course, participants will review the critical sections of the tax code governing inventories, learn valuable definitions and explore relevant case law in this ever-changing area of accounting. Understand when and how to apply the various methods of inventory accounting, see what practices are not permitted, and take advantage of practical tips that will help ensure you remain in compliance. At the conclusion of this session you will be able to:

- Define and apply the following relating to Inventories
 - The Wilkinson-Beane Case
 - Accrual Method of Accounting
 - Supplies
 - Rotable Spare Parts
 - Temporary Inventory
 - Promotional
 - Goods in Transit
 - Real Estate
 - Securities Dealers
 - Lower Cost or Market
 - Retail Method
 - Shrinkage
 - Section 263A
 - Interest Capitalization
 - Inventories costs of Non-Manufacturing
 - Allocation of Inventories costs of Manufacturing
 - LIFO and changes from LIFO
 - Methods that are not permitted

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of tax and accounting experience.

Advanced Preparation: None

Course Level: Intermediate





Federal Tax Accounting, Pt. 4 – Transactional Issues & Net Operating Loss Concepts & Computations

While much that governs accounting is black and white, transactional issues - those related to the timing and character of income and deductions - show there's plenty of gray out there as well. Equally as problematic are net operating loss concepts and computations, whose details pose unique risks to compliance. Gain a relevant overview of the case law that now governs transactional issues as well as practical insight into Net Operating Loss concepts and computations.

Learning Objectives:

In this course, the fourth in a series of Federal tax accounting, participants will gain an understanding of the critical case law - such as the Claim of Right and Arrowsmith doctrines - that elevates transactional issues to new levels of complexity. At the conclusion of this session you will be able to:

- Define and apply the following relating to Transactional Issues:
 - The Claim of Right Doctrine and 1341
 - Arrowsmith Doctrine
 - Tax Benefit Rule
 - Rescission
 - Origin of the Claim
- Define and apply the following relating to Net Operating Loss Concepts and Computations:
 - What is a Net Operating Loss
 - Modifications for Non-Corporations and Corporations
 - Carrybacks and Carryovers
 - Married Couples

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 2 to 3 years of tax and accounting experience.

Advanced Preparation: None

Course Level: Intermediate





Federal Tax Update

In this course, participants will be introduced to major changes seen in the area of federal taxation during 2014 and hot tax topics for 2015.

Learning Objectives:

After completing this course, the participant should be able to:

- Recognize major changes impacting individual taxation for 2014 and potential changes for 2015.
- Identify major taxation deductions and credits that were continued as a result of the "tax extender" legislation.
- Identify the individual income tax impact of the Affordable Care Act (ACA).

Recognize any recent effective changes as a result of the rules associated with the Foreign Account Tax Compliance Act (FATCA) and the Report of Foreign Bank and Financial Accounts (FBAR).

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate

Foreign Account Tax Compliance Act (FATCA)

In this course students will be informed about the background and technical requirements set forth with the passage of the Foreign

Account Tax Compliance Act.

Learning Objectives:

In this course, the participant will learn about the Foreign Account Tax Compliance Act (FATCA). At the conclusion of this session, you will be able to:

- Identify key terms of the FATCA legislation
- Recognize the reasons for the passing of FATCA
- Recognize the implications of FATCA to financial institutions and multi-national corporations throughout the world
- Recognize the technical requirements of FATCA
- Recognize how FATCA provisions overlay with other withholding requirements
- Identify other considerations related to the passing of FATCA

Instructor: Patrice Johnson



Field of Study: Tax



Taxation

Credits:

1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Beginner





Foreign Tax Credit - Limitations and Benefits

With real benefits and limitations - including its ability to reduce a taxpayer's domestic tax liability - Foreign Tax Credit (FTC) is a critical component of the Internal Revenue Code. Learn how to maximize the use and benefits of FTC.

Learning Objectives:

Participants will gain a practical understanding of the Foreign Tax Credit's formula and basic principles that relate to individuals and corporations. With useful formulas and relevant examples, this course will also provide an overview of the indirect foreign tax credit as well as the many limitations of the Foreign Tax Credit (FTC). At the conclusion of this session, you should be able to:

- Identify the basic principles of the Foreign Tax Credit and calculate FTC (e.g., What it is, FTC formula, Who may claim FTC)
- Define and calculate the Indirect Foreign Tax Credit
- Compare, contrast and apply the various limitation rules that apply to FTC

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of Individual and Corporate Tax experience

Advanced Preparation: None

Course Level: Intermediate





Form 990 Reporting

In this course, students will develop an understanding of the Form 990 reporting environment. Topics include the purpose of the Form 990, what organizations are required to file the Form 990, what organizations are not required to file the Form 990, and the appropriate Form 990 required. The course also introduces the student to deadlines and penalties associated with the Form 990. A brief overview of each section of the main Form 990 as well as an explanation of each schedule of the Form 990 are provided. Lastly, students are exposed to best practices when completing a Form 990.

Learning Objective:

After completing this course, the learner should be able to:

- Recognize the purpose of the Form 990
- Identify what organizations are required and not required to file Form 990
- Identify the appropriate Form 990 to file based on certain thresholds
- Recognize deadlines, extensions, and penalties pertaining to the Form 990
- Identify the 12 sections of the Form 990 main form
- Recognize the purpose of the 16 schedules associated with the Form 990
- Recognize best practices in filing the Form 990

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate/Advanced





Individual Taxation: How to prepare and complete Form 1040, Part 1

With increasing complexities and continual changes to the Individual Income Taxation code, yesterday's knowledge and best practices may be perilously out of date. Learn what's new, what it means, and the best strategies to comply with the ever-changing tax laws used in preparing Form 1040.

Learning Objectives:

In this first of two parts, participants will examine the tax laws applicable to preparation of the Individual Income Tax Return/Form 1040. At the conclusion of this session you will be able to:

- Define the hierarchy of authority in tax law
- Apply the rules for determining Filing Status
- Explain the rules determining Personal and Dependency Exemptions
- Explain what is included and excluded from Gross Income
- Understand the rules for classifying, netting and reporting Capital Gains and Losses

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Individual Taxation: How to prepare and complete Form 1040, Part 2

Nothing changes as rapidly and with as many serious implications as tax law. Stay on top of the most recent revisions that come into play when preparing the Individual Income Tax Return/Form 1040 and learn the best practices for staying in compliance.

Learning Objectives

The second of this two-part course continues its examination of the tax laws applicable to preparation of the Individual Income Tax Return/Form 1040. At the conclusion of this session you will be able to:

- Identify and apply the rules for determining Adjustments in arriving at Adjusted Gross Income
- Identify and apply the rules for determining Itemized Deductions and the related limitations
- Identify and calculate eligible Tax Credits
- Determine the Alternative Minimum Tax liability

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





International Taxation: U.S. Taxation of Inbound Transactions

Through the use of effective examples and in-depth discussion, participants will gain a practical and clear understanding of U.S. tax law as it relates to FDAP Income and Effectively Connected Income.

Learning Objectives:

The complications of U.S. tax law are compounded by unique requirements regarding the taxation of inbound transactions. Understanding and applying these tax laws are exceedingly complicated - and critical - in today's increasingly globalized economy. At the conclusion of this session you should be able to:

- Identify the purpose of Tax Treaties
- Describe U.S. Source Income
- Outline the taxation of FDAP Income (fixed, determinable, annual or periodic) and ECI (Effectively Connected Income)
- Define how the disposition of U.S. Real Property Interest (USRPI) is treated for tax purposes and the withholding and reporting requirements
- Summarize Branch Profits Tax (BPT) and how BPT is applied
- List the tax treatment of deductions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 5+ years of tax experience

Advanced Preparation: None

Course Level: Advanced





IRS Circular 230

This course will be an overview of:

- 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.

Learning Objective:

After completing this course, the learner should be able to:

- Describe the history of the issuance of Circular 230 by the Treasury Department.
- Identify the authority granted to, and responsibilities of, the Office of Professional Responsibility.
- Identify the parties subject to Circular 230.
- Evaluate the current requirements regarding Circular 230 applicable to tax practitioners.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





IRS Practices & Procedures – Gain a Fundamental Edge, Part 1

If you're going to win at anything, you need to know the rules. Nowhere is that more true than dealing with the Internal Revenue Service where every correspondence is a potential game-breaker. In this two-part series, gain the practical insight into Internal Revenue Service practices and procedures that can level the playing field and ensure success.

Learning Objectives:

A thorough and practical understanding of Internal Revenue Service fundamentals will prepare participants to correctly file documents with the IRS. In the first of a two-part series, learn real-world lessons by exploring relevant examples, and understand the critical definitions and the related IRS rules. At the conclusion of this session you will be able to:

Identify the most common returns (e.g., Corporate, Partnership) and when they are due

- Define an assessment, and when an assessment must be made
- Outline deficiencies, define a Notice of Deficiency and what can be done to rectify it
- Define a refund, what is required for a refund, how a refund is claimed and when a refund must be claimed
- Summarize the general principles behind a Partnership audit and who can participate in the process
- Compare and contrast why and how additions to tax and penalties are assessed

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





IRS Practices & Procedures – Gain a Fundamental Edge, Part 2

If you're going to win at anything, you need to know the rules. Nowhere is that more true than dealing with the Internal Revenue Service where every correspondence is a potential game-breaker. In this two-part series, gain the practical insight into Internal Revenue Service practices and procedures that can level the playing field and ensure success.

Learning Objectives:

A thorough and practical understanding of Internal Revenue Service fundamentals will prepare participants to correctly file documents with the IRS. In the second of a two-part series, learn real-world lessons by exploring relevant examples, and understand the critical definitions and the related IRS rules. At the conclusion of this session you will be able to:

- Describe IRS settlements and compromises
- Define the most common final regulations and other IRS guidance (i.e., Private Letter Rulings)
- Describe equitable recoupment and mitigation provisions as defined by the IRS
- Define tax liens and levies, their priority and effective period

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: The successful completion of Internal Revenue Service Practices and Procedures - Gain a Fundamental Edge, Part 1

Advanced Preparation: None

Course Level: Basic





Non-Qualified Deferred Compensation: The Impact of Section 409A

Section 409A, enacted in 2004, ushered in sweeping changes that revolutionized the structure and payment of non-qualified deferred compensation (NQDC) after Jan. 1, 2005. The section was unique among tax legislation for the way it changed the landscape of NQDC, which until then had been largely unregulated. Compliance today requires a practical understanding of these complex rules and regulations.

Learning Objectives:

Participants will explore Non-Qualified Deferred Compensation (Section 409A of the U.S. Internal Revenue Code) along with its general rules and critical definitions. At the conclusion of this session you will be able to:

- Outline the general rules of Section 409A
 - General Operations
 - Key Definitions
 - Who should be concerned about Section 409A
 - What is deferral of compensation
 - Substantial risk of forfeiture
 - Special rules for performance based compensation
 - Separation from service
- Outline permissible payments
 - What is a permissible payment
 - Designation upon event
 - Specified time or fixed schedule
 - Substitutions
 - Disability
 - Change in ownership or effective control of a corporation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 2 to 3 years of tax and accounting experience

Advanced Preparation: None

Course Level: Intermediate





Partnerships & Multiple-Member LLCs: Taxation & Other Considerations

Small, closely held businesses that comprise the backbone of the U.S. economy are increasingly organized as Limited Liability Companies (LLCs). Multiple-member LLCs and other partnerships present a variety of appealing benefits along with important tax implications. Explore the differences between partnerships and other relationships, as well as the fundamentals of partnerships and LLCs.

Learning Objectives:

In this session participants will explore key definitions and dissect relevant examples, and gain a practical understanding of multiple-member LLCs and partnerships that readily translates into real-world applications. After completing this session you will be able to:

- Compare and contrast the various legal/tax entities (e.g., General Partnerships, Limited Partnerships, Limited Liability Companies)
- Define the differences between partnerships and other relationships
- Outline general principles followed when forming and electing out of a partnership as well as the anti-abuse rules
- Describe how to obtain a partnership interest for property
- Define how to be a receipt of partnership for services
- Compare and contrast how liabilities are treated within a Partnership (e.g., how liabilities affect a capital account, how they affect basis, allocating liabilities)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 2 to 3 years of Partnership Taxation experience

Advanced Preparation: None

Course Level: Intermediate





Partnerships: Legal and Taxation Considerations

The variety of business partnership forms in today's world presents layers of complexity and numerous tax issues. Obtain relevant insights into the legal and tax challenges surrounding key partnership issues, partners' rights, the selling of partnership interest, dissociation, and dissolution.

Learning Objectives:

- Critical legal and tax-related differences among limited partnerships, limited liability companies, and limited liability partnerships present unique challenges that require a thorough understanding of IRS and legal regulations. At the conclusion of this session you will be able to: Define the characteristics of a Limited Partnership, partner rights, the assigning of a partnership interest, and the dissociation and dissolution
- Compare & contrast the characteristics of a Limited Liability Company, member rights, continuity of life, the choice of entity considerations, and liquidation considerations
- Define why Limited Liability Partnerships have emerged and their available legal protection
- Compare & contrast S Corps vs. Limited Partnerships, Limited Liability Partnerships and a Limited Liability Companies
- Define & calculate the tax consequences associated with the formation, operation, income distribution and liquidation of a partnership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 3.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





Real Estate Taxation, Pt. 1: Like Kind Exchanges

The Like Kind Exchange, or LKE, is one of the most common real estate transactions, yet complex rules mean these are anything but simple. The governing statute, which applies both to gains and losses, is automatically triggered for any transactions that qualify, meaning a practical understanding of the many LKE intricacies is required to ensure these exchanges adhere to the letter of the law.

Learning Objectives:

This course will provide an overview of Like Kind Exchanges, identify taxpayers in these transactions, and explain the types of property that qualify. Relevant real-world examples and a close examination of regulations will give participants the ability to successfully navigate all related issues. At the conclusion of this session you will be able to:

- Define who is the taxpayer
- Define the types of property that qualify
- Outline the mechanics of an exchange
- Summarize the treatment of liabilities
- Define related party exchanges
- Outline the treatment of boot
- Identify the basis and holding period of acquired property
- Define installment sales
- Compare and contrast depreciation of acquired property and recapture
- Identify reporting requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 4 plus years of tax experience

Advanced Preparation: None

Course Level: Intermediate



Repair Regulations

This course will be an overview of:

- The differences between the Final Repair Regulations and the Proposed and Temporary Regulations issued prior to the Final Repair Regulations.
- The current rules applicable to general asset accounts, betterments, restorations, safe harbor routine maintenance and dispositions.
- The de minimis rule and \$5,000 threshold.
- The relief available to small businesses.
- How to implement a change in accounting method.

Learning Objectives:

After completing this course, the learner should be able to:

- Identify the differences between the Final Repair Regulations and the Proposed and Temporary Regulations issued prior to the Final Repair Regulations.
- Recognize the current rules applicable to general asset accounts, betterments, restorations, safe harbor routine maintenance and dispositions.
- Apply the de minimis rule and \$5,000 threshold.
- Identify relief available to small businesses.
- Define how to implement a change in accounting method.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.5

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate



S Corporation Formation and Termination, Pt. 1: Qualification

First introduced as a business organization option in 1958, S corporations are subject to antiquated and restrictive laws that have made other types of organizations, such as LLCs, a favored choice. Still, in some circumstances S corporations are the preferred option. Break down the stereotypes and gain a realistic understanding of the pros and cons of S corporations in the contemporary business world.

Learning Objectives:

In this first of a multipart session, participants will examine the history of S corporations; assess the advantages—tax, stock, and other—of S corporations; and compare these organizations to C corporations and LLCs. An examination of the S corporation election process will present the nuances in federal and state law that can significantly impact a company, and participants will explore special issues, including trusts, subsidiaries, and tax-exempt shareholders. At the conclusion of this session you will be able to:

- Define an S corporation and the principal difference between an S corporation, a C corporation, and LLCs.
- Outline the requirements to qualify as an S corporation—e.g., shareholder limits, capitalization, and disproportionate distributions.
- Define the requirements to properly make the election to become an S corporation—e.g., calendar year elections, fiscal year corporations, and late elections and consents.
- Highlight special issues that need to be taken into consideration during the qualification process—e.g., trust as shareholders, tax-exempt shareholders, and state tax issues.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Taxes

Credits: 2.0

Prerequisites: 2 to 4 years of corporate tax experience

Advanced Preparation: None

Course Level: Intermediate





S Corporations Formation and Termination, Pt. 2: Operations

Explore and ascertain the operational framework of S corporations, including operating guidelines, stock sale rules, and regulations, and federal, state, and local taxation implications. Issues and questions relating to switching from one type of corporation to another, salary and income, and retirement planning under an S corporation are also covered. An array of applicable, business world examples will illustrate and explain critical points in understanding S corporations.

Learning Objectives:

Gain a clear understanding of the operations of an S corporation and the tax rules that apply for S corporations. Advance your knowledge of S corporations from the theoretical—discussed in Part 1: Qualifications—to the practical in Part 2: Operations. At the conclusion of this session you will be able to:

- Outline the basic operations of an S corporation
 - Separately and non-separately stated items
 - Character of an item
 - Determination of gross income
 - Pro rata share
 - Interest allocation rules
 - Alternative minimum tax
- Define basis, losses, and distributions
 - Limitations on the deduction of losses
 - Current distributions
 - Sales of stock
- Identify other special considerations for S corporations
 - Switching from a “C” corporation
 - LIFO recapture tax
 - Net operating loss carryovers
 - Compensation
 - Cancellation of debt income
 - Passive activities
 - At Risk limitations
 - Taxable year

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Taxes

Credits: 2.0

Prerequisites: The successful completion of Becker’s S Corporations, Part 2: Operations, and 2 to 4 years of corporate tax experience

Advanced Preparation: None

Course Level: Intermediate





S Corporation Formation and Termination Pt. 3: Revocation, Termination, Reorganization and Special Topics

Explore the fundamental differences in the ways S corporations can be terminated, and understand the tax implications when entities cease to be an S corporation or when they terminate by voluntary revocation. Participants also will explore the regulations governing redemptions, liquidations, and reorganizations.

Learning Objectives:

As a preferred business organization option for more than half a century, S corporations are among the most common business entities today. Yet despite their abundance, S corporations present unique challenges when complying with federal and state laws at critical points in their lifecycle and even as they are terminated. At the conclusion of this session you will be able to:

- Outline the termination options of S status
 - Termination by revocation
 - Termination by ceasing to be an S corporation
 - Termination by waivers
 - ☉ Effect of termination
- Define redemption options
 - Redemptions treated as distributions under Section 301
 - Redemptions treated as sales or exchanges under section 302
- Identify liquidation options
 - Shares owned by a qualified subchapter S trust
 - Distribution of installment obligations
- Outline reorganization options
 - Asset acquisition by an S corporation
 - Asset acquisition by an C corporation
 - ☉ Stock for stock exchanges

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Taxes

Credits: 1.5

Prerequisites: The successful completion of Becker's S Corporation Formation and Termination Part 2 and 3, and 2 to 4 years of corporate tax experience

Advanced Preparation: None

Course Level: Intermediate





Special Valuation Rules, Pt. 1: See Clearly Through the Clutter

With a history that includes continued tinkering from Congress, rules governing partial or split interests created as part of estate-planning strategies have provided more than their share of misunderstanding, consternation and even hysteria. Cut through the clutter and obtain a practical understanding that will allow you to appropriately and effectively apply Chapter 14's Special Valuation Rules today. Gain the additional advantage that comes from understanding the full context of the rules, including the reasons they were enacted and what they are intended to do.

Learning Objectives:

The first part of this series on special valuation rules provides the historical perspective and practical understanding of sections 2701, 2703, and 2704 of Chapter 14. Relevant examples and close study of the sections will help participants confidently and accurately report and account for corporation and partnership transfers to family members and buy-sell agreements between related people, understand lapsed voting and liquidation rights and restrictions, and see how the Revenue Reconciliation Act of 1993 affects the statute of limitations. At the conclusion of this session you will be able to:

- Define why section 2701 to 2704 of Chapter 14 were enacted
- Compare, contrast and apply
 - Section 2701
 - Section 2703, and
 - Section 2704
- Outline reporting and statute of limitations requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 3+ years of Estate and Gift tax experience

Advanced Preparation: None

Course Level: Intermediate





Taxation Implications for Controlled Foreign Corporations

With in-depth discussion augmented by detailed, relevant and practical charts and tables, participants will define what it means to be a Controlled Foreign Corporation (CFC), and gain a solid working knowledge of shareholder taxation in the often challenging CFC environment. Topics to be addressed include an overview of CFC-related issues and the nuances of previously taxed income.

Learning Objectives:

Controlled Foreign Corporations (CFCs) under the U.S. tax code pose unique challenges. Gain a practical understanding of the complexities related to CFC income and obtain the sound fundamentals that can keep an organization in compliance with stringent and complicated tax laws. At the conclusion of this session you should be able to:

- Define a Controlled Foreign Corporation
- Compare, contrast and apply how Controlled Foreign Corporation's Shareholders are taxed
- Examine, define and apply:
 - Basis adjustments
 - Foreign tax credit
 - Blocked income
 - Reporting

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: 5+ years of tax experience

Advanced Preparation: None

Course Level: Advanced





Tax Issues for Foreign Professionals Entering the U.S. Workforce

When entering the U.S. workforce, foreign professionals must consider U.S. tax issues. This course provides an overview of these rules, including a comparison of nonresident alien status and resident alien status. The participant in this course will gain the relevant background knowledge and practical experience to advise foreign professionals facing U.S. income tax issues.

Learning Objectives:

Individuals from foreign countries that enter the U.S. workforce face specific tax issues. At the conclusion of this session, you will be able to:

- Identify the current statistics and historical trends of foreign professionals working in the United States.
- Recognize how to determine the income tax filing status of foreign professionals working in the United States.
- Recognize what exemptions, deductions, and credits are available to both resident and nonresident aliens.
- Identify payroll tax issues associated with foreign professionals entering the U.S. workforce.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic/Intermediate





The At Risk & 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.

Learning Objectives:

By exploring critical definitions, relevant examples and significant “red flag” issues, participants will gain a practical understanding of At Risk Rules and Passive Activity Loss rules and how they relate both to today’s business world and contemporary tax code. After completing this session you will be able to:

- Define and apply the following relating to At Risk rules (ARR):
 - General loss limitation rule
 - Taxpayers subject to the AAR
 - What it means to be At Risk (i.e., money, property, activity gain or loss, debt)
 - Activities to which the ARR apply
- Define and apply the following for Passive Activity Loss (PAL) rules:
 - Taxpayers to which PAL applies
 - What is a passive activity
 - Aggregating activities
 - When is an activity passive
 - Income/loss types that are not considered passive
 - Self charged interest
 - Income and losses from a passive activity
 - Dispositions of passive activities
 - Real Estate activities

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Intermediate





The Building Blocks of Taxation: Interest and Debt Investments

Shaped not only by tax law but by recent court rulings, the issues surrounding interest and debt instruments in taxation are ever-evolving. Gain a practical understanding of the definitions, interpretations and appropriate practices that will ensure compliance today.

Learning Objectives:

In this first part of a series exploring the building blocks of taxation, participants will study examples that illustrate how the Tax Code and case law have shaped issues related to interest and debt instruments. At the conclusion of this session you will be able to:

- Define interest and why it is important
- Outline the general rules on the inclusion and deductibility of interest
- Describe the various types of interest and the respective tax treatment
- Define the types of debt instruments and the respective tax treatment
- Describe interest on foreign related transactions and its related tax treatment

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





The Building Blocks of Taxation: Charities and Charitable Contributions

With charitable giving common both for individuals and corporations, a sound understanding of the IRS Code, relevant definitions and applicable case law is critical. Learn the difference between public charities and private foundations, see how to substantiate contributions, and help ensure compliance for everything from collection plate contributions at church to complicated property donations.

Learning Objectives:

In the second part of a series exploring the basics of taxation, participants will differentiate between the types of organizations that accept charitable contributions and see how they attain tax-exempt status. Unravel the complications surrounding intricate property contributions and understand contributions both for income tax and transfer tax purposes (including gift, estate and generation skipping tax), as well as contributions to foreign charities. At the conclusion of this session you will be able to:

- Define the difference between a Non-Profit and Tax Exempt Charity
- Outline a public charity vs. a private foundation
- Define how to qualify as a Public Charity
- Define charitable contributions for income tax purposes:
 - What is a charitable contribution for income tax purposes
 - What is the amount of a charitable contribution
 - Reductions/limitations on charitable contributions – e.g., Amount not treated as a long-term capital gain, Lesser of tax basis or fair market value, Intellectual property, Partnerships/S Corporations, Trusts and Estates
- Describe charitable contributions for transfer tax purposes
- Define how contributions to foreign charities are addressed under U.S. tax law

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0

Prerequisites: None

Advanced Preparation: None

Course Level: Basic





Transfer of an Interest in Trust: Section 2702

Lawmakers long have struggled to control abusive estate planning strategies without limiting techniques that adhere to the letter and intent of the law. Revisions enacted decades ago to eliminate the abusive Grantor Retained Income Trust (GRIT) strategy went too far, catching practices that were not abusive. The Revenue Reconciliation Act of 1990's Section 2702 corrected that, and today governs GRITs and other partial interests. Gain a practical understanding via real-life examples that will ensure compliance with this important and far-reaching section.

Learning Objectives:

This course will focus on Section 2702 of the U.S. Tax Code and the circumstances under which a donor's qualified interest offers an exception to the rule that transfers are gifts. At the conclusion of this session you will be able to:

- Define the purpose of Section 2702
- Describe a qualified interest and compare and contrast
 - Requirements for a Qualified Interest
 - Requirements for a Qualified Annuity Interest
 - Requirements for a Qualified Unitrusts Interest
 - Non-Contingent Remainder Interest
- Define the purpose, requirements and tax considerations of Personal Residence Trusts
- Outline the tax treatment of Joint Purchases and Sales of Remainder Interests under Section 2702
- Describe how Subsequent Adjustments are addressed under Section 2702

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 3 to 4 years of tax experience

Advanced Preparation: None

Course Level: Intermediate





Transfer Pricing Friend and Foe

Transfer pricing offers very real tax benefits for organizations today, along with complexities that can lead to penalties when applied incorrectly. Learn what the term means, see how it relates to the U.S. tax code, and familiarize yourself with real-life examples that can ensure compliance.

Learning Objectives:

Participants will explore relevant U.S. transfer pricing rules as well as OECD-specific guidelines as they develop a working familiarity with complex transfer pricing methods. After completing this session you will be able to:

- Define Transfer pricing and why organizations adopt it
- Outline and apply U.S. Transfer pricing rules
- Compare and contrast Transfer pricing under Service Commissionaire, Commission Agent, and Stripped Buy-Sell scenarios
- List the required documentation to avoid potential penalties from the IRS
- Outline the OECD guidelines for Transfer pricing

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax

Credits: 1.5

Prerequisites: 2 to 3 years experience

Advanced Preparation: None

Course Level: Intermediate

