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Member Information Manual

American Institute of Certified Public Accountants. Division For CPA Firms. Private Companies
Practice Section

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MEMBER
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MANUAL

American Institute of Certified Public Accountants

Division for CPA Firms | Private
Companies Practice Section

MEMBER INFORMATION MANUAL

AICPA

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6446


August 1985

To Each PCPS Member Firm

PCPS Member Information Manual, September 1985 Supplement

Here is your new Manual's first supplement. The PCPS Member Services Committee would welcome your suggestions for materials to include in subsequent supplements.

Sincerely,



John R. Mitchell, CPA
Director
Private Companies Practice Section

JRM:mc
File 2310
Enclosure

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6446

January 1986

To Each PCPS Member Firm

PCPS Member Information Manual, January 1986 Supplement

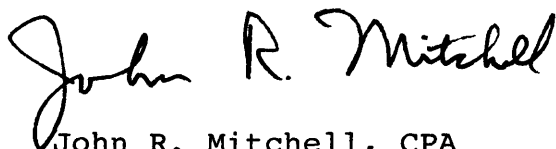
Here is the second supplement to your Manual. The PCPS Member Services Committee would welcome your suggestions for materials to include in subsequent supplements.

Please remove from your Manual all the pages following page 5-20 through to the end of Section 5. These are examples of the 1984 tax return preparation and review checklists. These checklists are prepared each year by the AICPA Tax Division, and made available at nominal cost to all AICPA members. An early 1986 announcement in the CPA Letter will tell you how to order a complete set.

To place this supplement properly in your binder, just follow these steps:

1. Discard old pages 1-1 through 1-5. Replace with the enclosed 1-1 through 1-5 (marked 1/86).
2. Between pages 2-10 and 2-20 insert the enclosed pages 2-11 to 2-17 (marked 1/86).
3. Discard old page 4-80 and the 1984 Disclosure Checklists. Replace with the enclosed 4-80 (marked 1/86) and the Fall 1985 Edition of the Disclosure Checklists.
4. Insert pages 6-10 through 6-59 behind the tab marked "6. Practice Management."

Sincerely,



John R. Mitchell, CPA
Director
Private Companies Practice Section

JRM:mc
File 2310
Enclosure

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6446

January 3, 1986

To the Managing Partner of Each PCPS Member Firm

Re: Tax Return Preparation and Review Checklists


The 1985 checklists will be available in a few days. The 1984 edition was included in your PCPS Member Information Manual. To get the 1985 checklists you will have to order them, and I suggest you do so as soon as possible.

These practice aids are developed by the AICPA's Tax Division, whose members receive them at no charge. That Division makes them available to other AICPA members for a nominal charge. Their availability will be announced shortly in the CPA Letter. I am sending you this separate notice to help you keep your Member Information Manual up-to-date, and also to give you a head start on deciding whether and how you will use them this year.

To order your 1985 Tax Return Preparation and Review Checklists send \$8.00 and a self-addressed 9x12 envelope to:

Checklists
American Institute of CPAs
P.O. Box 1012
New York, NY 10108-1012.

Sincerely,



John R. Mitchell, CPA
Director
Private Companies Practice Section

JRM:mc
File 2310

P.S. Remember, if you are a Tax Division member you do not have to order them because you will receive them automatically as soon as they are ready.

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6446

July 1986

To Each PCPS Member Firm

Re: PCPS Member Information Manual, July 1986 Supplement

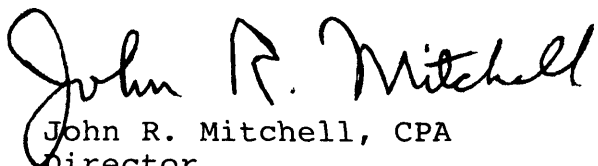
There are three parts to the enclosed supplement:

The PCPS Marketing Kit (pages 2-201 through 2-274). Unlike most Manual materials, this kit is suitable for **immediate use** as well as ongoing reference. I suggest that you review it -- and possibly prepare photocopies for others in your firm -- before placing it in your Manual. Then file it behind the binder's Public Relations tab, right after page 2-104.

Geographical/Chronological Index of AICPA Seminar Courses (pages 7-30 through 7-87). This can be particularly helpful in making last minute changes in CPE schedules. Remove page 7-30, and pages 31 through 90 that follow it, from behind the Professional Development tab, and replace them with the pages enclosed.

AICPA Publications 1986. This replaces the green-covered AICPA 1985 Catalog of Publications, which (for most of you) was in the front pocket of your original Manual.

Sincerely,



John R. Mitchell, CPA
Director
Private Companies Practice Section

JRM:mc
File 2310
Enclosure

A 6/20/85

AICPA

Division for
CPA Firms
Private Companies
Practice Section

MEMBER
INFORMATION
MANUAL

American Institute of Certified Public Accountants

GENERAL COMMENTS ABOUT THE PCPS MEMBER INFORMATION MANUAL

The main purpose of the PCPS Member Information Manual is to provide member firms with a handy source of information in a concise format about the Private Companies Practice Section and the services available to members of the Section and of the American Institute of CPAs.

In its present form the Manual is just a beginning. It will be supplemented regularly with new and replacement materials. Your PCPS Member Services Committee will welcome your suggestions for what should be included.

Each member firm will receive one Manual, and one copy of each update. Additional Manuals and updates are available from the AICPA Order Department for a one-time charge of \$35, payable when the order is placed. Please specify product No. 018076. Manuals and updates will be shipped only to a firm's address of record in the Division's files.

MATERIALS IN FRONT POCKET

AICPA 1985 Publications Catalog

Directory of Member Firms, Division for CPA Firms, September 1, 1984

Why You Should Join the Private Companies Practice Section

What is Peer Review?

PCPS Member Consultation Service

Public Relations Guide for CPAs, and Catalog to Help CPAs Conduct a Useful,
Efficient Public Relations Campaign

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GENERAL

PCPS GOVERNANCE AND COMMITTEE STRUCTURE

In 1977 the AICPA's Council established the Private Companies Practice Section by adopting the document, "Organizational Structure and Functions of the Private Companies Practice Section of the AICPA Division for CPA Firms," sometimes referred to as the "Charter." Its full text is in the Peer Review Manual booklet.

The Section's activities are governed by its Executive Committee. They "shall not conflict with the policies and standards of the AICPA." The Charter also provides for a Peer Review Committee, and authorizes it (among other things) to establish review standards and administer the review program.

The Executive Committee has established two additional PCPS committees, the Technical Issues and Member Services Committees. Member firms should feel free to contact the chairmen or members of any of these committees, either directly or through the Section's Director.

RELATIONSHIP TO THE DIVISION

The Private Companies Practice Section and the SEC Practice Section comprise the Division for CPA Firms. The two sections have communicated extensively with each other over the years, but they are separate and can act autonomously, subject to oversight by Council and the Board of Directors of AICPA.

In 1984, in response to recommendations by two special committees that studied PCPS and SECPS structure and operations, the two sections established a Joint Coordinating Committee (JCC) as a vehicle to improve coordination between them in identifying and dealing with problems common to both sections. Both sections gave the JCC authority to oversee the development and implementation of the Division's public information program. The JCC may also initiate proposals for changes that it believes are in the best interests of the Division.

The JCC is an eight person committee consisting of three representatives of the PCPS and three of the SECPS, all of whom shall ordinarily be members of the respective Executive Committee, along with the chairmen of the two Committees serving ex officio. The chairman of the JCC is elected by the JCC members and the position rotates annually between the representatives of PCPS and SECPS.

PCPS COMMITTEE APPOINTMENTS

Executive Committee. A special Nominations Committee provides nominations. The AICPA chairman appoints members for three year terms, with the approval of the Board of Directors and the existing Executive Committee.

Other PCPS committees. The Nominating Task Force provides nominations. The Executive Committee appoints members for one or more one year terms -- generally no more than three terms.

The process. Each year, usually in November or December, the Section writes each managing partner, outlining the committee structure and requesting nominations or volunteers for all four committees. A special nomination form is enclosed. A Nominating Task Force reviews all the forms returned and submits recommendations to the Executive Committee.

The Executive Committee then recommends selected Executive Committee candidates to the special Nominations Committee— usually several more candidates than there are vacancies. Historically, most but not all of the members appointed were among those that the Executive Committee recommended.

The Executive Committee itself appoints the three other PCPS committees, based on the task force's review.

CPAs with member firms who would like to be considered for appointment should use the nomination forms to volunteer, or have someone else use it to recommend them. Additional recommendations or endorsements can be helpful.

The objectives and rosters of the four PCPS committees follow.

COMMITTEE OBJECTIVES

PCPS Executive Committee. To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation of member firms by mandatory peer reviews; to require maintenance of appropriate quality controls and to impose appropriate sanctions on firms failing to meet membership requirements; and to provide a means for member firms to make known their views on professional matters and establishment of technical standards.

PCPS Peer Review Committee. To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

PCPS Technical Issues Committee. To monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.

PCPS Member Services Committee. To develop and monitor services to PCPS member firms designed to improve the quality of practice, coordinating with other AICPA components when appropriate; and to develop and implement programs to encourage firms to join the PCPS.

EXECUTIVE COMMITTEE ROSTER, 1985-1986 (with state liaison assignments)

John T. Schiffman, Chairman, Smith, Batchelder & Rugg, Lyme Road,
Hanover, NH 03755 (ME, NH, VT)

Kenneth J. Ashcraft, Benson & Neff, One Market Plaza, Steuart Street,
Suite 2315, San Francisco, CA 94105 (CA, HI, GU)

Jon A. Barrows, Bolan, Vassar & Barrows, 3443 North Central Avenue,
Phoenix, AZ 85012 (AZ, NM, NV)

Charles H. Bristol, Bristol Leisenring Herkner & Co.,
815 Kalamazoo Building, Kalamazoo, MI 49007 (MI, WI)

Richard A. Chervenak, Chervenak & Associates, 1582 S. Parker Road,
Suite 108, Denver, CO 80231 (CO, UT)

Benjamin E. Cohen, Cohen, Rosenfeld & Lieberman,
36 Trumbull Street, Hartford, CT 06103 (CT, MA, RI)

Sam I. Diamond, Jr., Diamond, Kelley & Company, 475 South Hull Street,
Montgomery, AL 36104 (AL, TN)

Jerome A. Harris, Checkers, Simon & Rosner, One South Wacker Drive,
Chicago, IL 60606 (IL, IN)

Arthur W. Hoffman, Mayer Hoffman McCann, 420 Nichols Road,
Kansas City, MO 64112 (KS, MO, NE)

Robert L. Israeloff, Israeloff Trattner & Co., 11 Sunrise Plaza,
Valley Stream, NY 11582 (DC, NJ, NY)

A.E. Iverson, Dee, Gosling & Co., 118 South Clinton Street,
Iowa City, IA 52240 (IA, SD)

James Maher, Jr., Duplantier, Hrapmann, Hogan & Maher
1108 Richards Bldg., New Orleans, LA 70112 (LA, MS)

Arthur H. Metcalf II, Metcalf, Frix & Co., 1700 Peachtree Summit,
401 West Peachtree Street, Atlanta, GA 30308 (GA)

Z.H. Montgomery, Rogers, Brigman, Peterson & Co.,
P.O. Box 124, Columbia, SC 29202 (NC, SC, VA)

James J. O'Neill, Hausser & Taylor, CPA's, 1410 Terminal Tower,
Cleveland, OH 44113 (KY, OH, WV)

Philip W. Presnell, Presnell, Gage & Co., 1216 Odaho St.,
P.O. Box 555, Lewiston, ID 83501 (ID, MT, WY)

O. Creed Spann, Jr., Spann & Associates, 805 East Eight,
P.O. Box 5470, Pine Bluff, AR 71611 (AR, OK, TX)

Edward L. Strother, Knight, Vale & Gregory, 1500 One Washington
Plaza, Tacoma, WA 98402 (AK, OR, WA)

Michael M. Vekich, Vekich, Arkema & Co., 6600 City
West Parkway, Suite 300, Minneapolis, MN 55344 (MN, ND)

Bernard Werner, Kipnis & Karchmer, 50 W. 40th St.,
New York, NY 10018 (DE, MD, PA, VI)

Donald P. Zima, May Zima & Co., Five Piedmont Center,
Atlanta, GA 30305 (FL PR)

PEER REVIEW COMMITTEE ROSTER, 1985-1986

David E. Peeler, Chairman, Vilmure, Peeler & Boucher, 13305 Penn
Street, Suite 200, Whittier, CA 90602

John Mason Andres, Thomas & Thomas, 701 Arkansas Boulevard,
Texarkana, AR 75502

David O. Blumhagen, Blumhagen, Peters & Co., P.C., 1290 Pacwest Center, 1211 S.W. Fifth Ave., Portland, OR 97204

Larry L. Creek, Presnell, Gage & Co., P.O. Box 1693, Boise, ID 83701

Jerry W. Crisp, Condley and Company, P.O. Box 2993, Abilene, TX 79604

William Haller, Strait Kushinsky & Company, Holly Sugar Building, Suite 1100, Colorado Springs, CO 80903

John G. Hodgson, Jr., J.G. Hodgson & Co., Inc., 38 Elm Street, New Bedford, MA 02740

Marjorie June, Glenn Ingram & Company, 150 North Wacker Drive, Chicago, IL 60606

Sandra Lash, Alder Green & Hasson, 10920 Wilshire Blvd., Suite 1200, Los Angeles, CA 90024

Mark E. Mersmann, St. John & Mersmann, 105 Long Road, Chesterfield, MO 63017

Howard D. Poarch, Hassler, Martin, Stuedeman, Pitts, PC, Suite 214, 2151 Highland Avenue, Birmingham, AL 35255

John F. Schilling, Eikill & Schilling, Ltd., 310 First Federal Savings Building, Duluth, MN 55802

Ben H. Shawler, Christen, Brown & Rufer, First Hurstbourne Place, 9300 Shelbyville Rd., Suite 900, Louisville, KY 40222

C. David Stauffer, Stauffer & Company, Box 391, Canon City, CO 81212

Kim L. Tredinnick, Virchow, Krause & Company, 4130 Lien Road, P.O. Box 7398, Madison, WI 53707

TECHNICAL ISSUES COMMITTEE ROSTER, 1985-1986

Larry J. Wolfe, Chairman, Larry J. Wolfe, CPA, P.O. Box 5127, Oxnard, CA 93031

Carl P. Gross, Altschuler, Melvoin and Glasser, 30 S. Wacker Drive, Suite 2600, Chicago, IL 60606

Edwin G. Jolicoeur, LeMaster & Daniels, 800 Seafirst Financial Center, Spokane, WA 99201

Conrad A. Kappel, Blum Shapiro & Company, P.C., P.O. Box 7-6, 29 North Main Street, West Hartford, CT 06107

Richard B. Morgan, Gallagher, Flynn, Crampton & Co., 110 South Champlain St. at College, P.O. Box 447, Burlington, VT 05402

Richard H. Murvin, Carter, Belcourt & Atkinson, P.A., 402 South Kentucky Avenue, Suite 290, Lakeland, FL 33801

James L. Pioso, Nankin, Schnoll & Company, S.C., 700 West Michigan Street, Milwaukee, WI 53233

Philip Robertson, Bailey Vaught Robertson & Company,
1100 Thanksgiving Tower, Dallas, TX 75201

Edward F. Rockman, Alpern Rosenthal & Company, Suite 200,
The Pitt Building, 213 Smithfield Street, Pittsburgh, PA 15222

Dennis D. Stene, Henry Scholten & Company, 100 S. Phillips Avenue,
Suite 310, Sioux Falls, SD 57102

Gerald N. Tuch, J.H. Cohn & Company, 75 Eisenhower Parkway,
Roseland, NJ 07068-1697

Robert J. Zarlengo, Hines, Condon & Zarlengo, 4851 Independence Street,
Suite 150, Wheat Ridge, CO 80033

MEMBER SERVICES COMMITTEE ROSTER, 1985-1986

Thomas L. Aman, Chairman, Toothman Rice & Company,
P.O. Drawer 2408, Goff Building, Clarksburg, WV 26301

Melvin M. Bloom, Hochschild Bloom & Co., 16100 Chesterfield
Village Parkway, Chesterfield, MO 63017

Charles H. Bristol, Bristol Leisenring Herkner & Co.,
815 Kalamazoo Building, Kalamazoo, MI 49007

Ronald S. Katch, Katch Tyson & Company, 191 Waukegan Road,
Northfield, IL 60093

Steven Kaufman, Kaufman, Rosenbloom & Shapiro, P.A.
4520 East-West Hwy., Suite 606, Bethesda, MD 20814

John C. MacIlwaine, Battelle & Battelle, 3400 South Dixie Drive,
Dayton, OH 45439

Jerry D. Marlar, Valdes, McLain, Pratt & Co., 1215 Manatee
Avenue West, Bradenton, FL 33505

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PUBLIC RELATIONS

THE DIVISION'S PROGRAM

In 1984, the AICPA Division for CPA Firms engaged Hill and Knowlton, Inc., to assist in the development and implementation of a public information program. The theme of the program is built around a joint statement by PCPS and SECPS and its objective is to inform businessmen, bankers, lawyers and others of the significance of that statement:

To strive continually for professional excellence in the manner in which CPA firms practice and to assure the public of the quality of accounting and auditing services.

The success of the program will ultimately be measured by the extent to which those who engage a CPA firm and those who rely on its work ask whether the firm is a member of the Division, whether it has had a peer review, and what the results were.

It is important to emphasize that nothing in the Division's public information program is intended to imply that firms that are not members of the Division do not practice at a high level of quality. Indeed, in a kick-off advertisement published in the Wall Street Journal in December 1984 and in four issues of American Banker in February and March 1985 (see the "Other Information" portion of this section, page 2-10), the Division strongly made the point that:

Certified public accountants are committed to independence, integrity, objectivity, and quality...

and enumerated the professional requirements and standards that are applicable to all CPAs.

A failure by member firms to bear this point in mind in any public relations efforts is likely to disturb firms that are not members of the Division and will detract from a corollary objective of the public information program: to increase membership in the Division.

The Basic Message

The fact that Division membership is not, in and of itself, a prerequisite for a quality practice does not detract from the Division's message. Succinctly stated, that message is:

- The public accounting profession is committed to quality as evidenced by its education requirements, uniform CPA examination, technical and ethical standards, and licensing requirements.
- To provide the public with further assurance as to the quality of its services, the profession has formed a voluntary membership division for firms, which must have a quality assurance review -- a peer review -- every three years.

- Firms that are members of the Division account for almost half the CPAs in public practice, and those firms audit the vast majority of U.S. public companies.
- Peer review results are public. They afford objective, tangible evidence of a firm's compliance with professional standards in the conduct of its accounting and auditing practice.
- No other profession has a peer review program like the accounting profession. The business community should know about the program, ask firms if they belong, and review the peer review results.
- Division members believe every firm that performs audits should put its quality to the test by joining the Division and having a peer review.

It is also important to note that the program emphasizes the Division's message, not a PCPS or a SECPS message. Firms that join the Division, whatever the section, share a number of membership requirements, especially:

- Adherence to AICPA quality control standards.
- Peer review every three years.
- 40 hours of CPE for every professional.

The sections differ in some respects. In particular, because its member firms audit SEC registrants, the SECPS has some added requirements related to public companies, a Public Oversight Board, and a Special Investigations Committee. However, the commitment to the Division's goal -- professional excellence -- is shared by both sections. This essential message is complicated by discussion of the two sections, and it is best avoided in any first-time discussion of the profession's self-regulating program.

Conveying the Message

The Division's public information program is being conveyed at two levels by several groups:

- On the national level, by speeches, articles and interviews by certain national spokespersons; a listing is included at page 2-10. Kick-off advertisements were also run in the Wall Street Journal and American Banker.
- On the state and local level, by speeches, articles, and interviews by certain spokespersons designated for that purpose; a listing is included at page 2-30. This activity will need to be expanded, and individuals who are interested in participating are urged to contact the Division's staff in writing with a brief description of their background.

- On the state and local level, by the active support of state societies, which will be asked to form PCPS committees, publish articles, and provide speaking platforms.
- On the local level, by member firms themselves, who can publicize the Division:
 - Through their firm newsletters.
 - Through speaking opportunities.
 - Through news releases when they have their peer reviews.

THE MEMBER FIRM'S ROLE

As indicated above, member firms can play an important role in conveying the Division's message. In preparing for this and any other public relations activities, firms might find the information in the AICPA publication, Public Relations Guide for CPAs, useful. It is in the front pocket of this manual.

Firm Newsletters

Many member firms publish their own newsletters and those newsletters are often mailed to bankers and others who find the information useful. A newsletter can be an effective means of spreading the Division's message. The message may explain the Division and its programs and why they are important to clients and bankers. It may announce the completion of the firm's peer review and, again, explain the significance of that process. And it may be a simple statement expressing the firm's pride in its membership. An example of the latter is included at page 2-40.

Your community's business leaders are likely to pay considerable attention to what your firm says about peer review and Division membership. But persistence and repetition -- within reason -- are necessary to communicate that message effectively to the widest possible audience.

Speaking Opportunities

Most successful CPAs from time to time have the opportunity to speak to business and opinion leaders in their communities. Those opportunities can be used to deal with challenges facing the profession and with the importance of peer review and Division membership.

Granted, most audiences want to hear about taxes, personal financial planning, and so forth -- not about peer review. So, included in the "Other Information" portion of this section are two 2-minute texts that can be inserted into any speech:

- One deals with the distinction between business failures and audit failures (page 2-50).
- One deals with the Division and peer review (page 2-60).

Also, included at page 2-70 is a short outline for an explanation of peer review, with some recent statistics, that some might prefer to use in a speech or in explaining the process to news reporters or to prospective employees. Finally, a "fact sheet" is

included at page 2-80 that summarizes the AICPA position on key issues that were being raised in the Congress and by the media in early 1985.

If given the opportunity to make a speech entirely on the Division, member firms should contact Jack Mitchell, Director, Private Companies Practice Section (212/575-6359), who can provide pattern speeches and current statistics. A slide show can also be borrowed from the Division's staff. Information about the slide show is included at page 2-90.

News Releases

Peer review is an important event for a firm, and the public should know about it. Included at page 2-100 is a sample news release and a sample letter to clients that can be used for that purpose. These materials will also be mailed as a reminder with the letter of acceptance on all peer reviews that result in unmodified reports.

BENEFITS FROM THESE EFFORTS

It takes time, patience, and money to have an effective public information program. The Division is doing its part but the assistance of member firms is needed. Member firms that participate in this effort will reap several benefits:

- Efforts to inform the public about the Division and peer review necessarily bring favorable attention to the firm itself and position the firm as a leader in the public mind.
- A business public that is informed about the importance of peer review can make an impact on the displacement problem.
- The Division's programs have had an impact on quality in the profession and the public interest has been served by those programs. Member firms will derive professional satisfaction from participating in the Division's public information program.

Questions about the Division's public information program should be directed to Jack Mitchell at 212/575-6359.

A Message From The Division For CPA Firms

CPAs

A Commitment to Professional Excellence

Certified public accountants are committed to independence, integrity, objectivity, and quality. This dedication is demonstrated by:

- **Educational Requirements**
- **Uniform CPA Examination**
- **Code of Professional Ethics**
- **Standards for Accounting and Auditing Services**
- **State Licensing Requirements**

In addition, more than 1600 accounting firms, employing almost half the CPAs in public practice, have voluntarily joined the Division for CPA Firms of the American Institute of CPAs. As Division members, these firms have committed themselves to an intensive quality control program of mandatory peer review, continuing professional education, and other requirements.

Peer Review Is Proof

Peer review is an evaluation of quality. **Each firm in the Division for CPA Firms undergoes, every three years, a rigorous and objective examination by outside CPAs of the firm's quality control policies and their implementation.**

Reports Are Public

The report on a member firm's peer review is available to you from the firm or from the AICPA. For more information about the Division or about specific member firms, write to the AICPA Division for CPA Firms, 1211 Avenue of the Americas, New York, New York, 10036, or call (212) 575-6446.

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

2-10

1985-1986 ADVERTISING CAMPAIGN

The Division's media advertising schedule for October 1985 through April 1986 follows, along with reproducible copies of the advertisements. Thirty-three placements are scheduled in a variety of specialized business publications.

Member firms can help broaden the reach of these ads by sending copies to bankers, attorneys, clients and business associates. The copies should be accompanied by a simple cover note, such as:

I thought you'd be interested in the enclosed ad from (publication). Our firm is proud to have been a member of the Division for CPA Firms since (year). I'd be glad to tell you more about it, at your convenience.

AICPA Media Schedule

October 1985-April 1986

1/86

PUBLICATION	Oct.	Nov.	Dec.	Jan.	Feb.	March	April
American Banker	Oct. 20 Banker	Nov. 4 Banker	Dec. 2 Banker	Jan. 6 Banker	Feb. 3 Banker	Mar. 3 Banker	
	Ad A	Ad A	Ad A	Ad A	Ad A	Ad A	
	Oct. 28 Banker	Nov. 18 Banker	Dec. 16 Banker	Jan. 20 Banker	Feb. 17 Banker	Mar. 17 Banker	
Ad B	Ad B	Ad B	Ad B	Ad B	Ad B		
ABA Banking Journal	Banker	Banker	Banker	Banker	Banker	Banker	Banker
	Ad B	Ad B	Ad A	Ad B	Ad A	Ad B	Ad A
INC.	General	General	General	General			
	Ad A	Ad A	Ad B	Ad A			
FE (Financial Executive)	General	General	General	General	General	General	General
	Ad A	Ad A	Ad B	Ad A	Ad B	Ad A	Ad B
ABA (Bar) Journal			Attorney	Attorney	Attorney	Attorney	
			Ad	Ad	Ad	Ad	
Directors & Boards	General			General			
	Ad A			Ad A			

Banker Ad A -- What do you look for in a CPA firm you recommend?
 Banker Ad B -- How do you evaluate a CPA firm you don't know?
 General Ad A -- Who audits your auditor?
 General Ad B -- Why should you insist your CPA firm be audited?
 Attorney Ad -- What do you look for in a CPA firm you recommend?

What do you look for in a CPA firm you recommend?



As a banker, you sometimes are asked to recommend a CPA firm to audit a customer's financial statements. Before you suggest one, you should know whether that firm is a member of the Division for CPA Firms of the American Institute of CPAs.

Why? Because member firms have to go through a special type of audit themselves, called a peer review.

Many CPAs don't feel it is necessary to belong to the Division. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls. And quality control is as important in CPA firms as it is to you and your customers.

The Division for CPA Firms was founded in 1977 by the American Institute of CPAs to provide a voluntary, objective means of monitoring adherence to professional standards.

Each member firm is required every three years to subject its audit and accounting practice to a comprehensive quality review by specially trained outside CPAs.

Peer review reports are available to the public—and they can tell a lot about the firm.

If you would like the latest report on a particular CPA firm or a directory of Division members, ask the firm itself or write or call the Division Coordinator, AICPA Division for CPA Firms, 1211 Avenue of the Americas, New York, NY 10036.

In New York state: 212-575-6446
Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

How do you evaluate a CPA firm you don't know?



A commercial loan officer like yourself spends a lot of time evaluating financial statements, but how do you evaluate the CPA firms that audit those statements?

One way is to call the American Institute of CPAs to see if the firm belongs to the Institute's Division for CPA Firms. If it does, that means the firm subjects its audit and accounting practice to a comprehensive quality review every three years. The review is performed by specially trained CPAs from other firms, and it's thorough and objective.

The results are available to any interested banker—and they can tell a lot about the firm.

Many CPAs feel peer review is unnecessary. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls.

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In New York state: 212-575-6446
Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

Who audits your auditor?



As a business owner, director or member of senior management, you should know whether your auditor is a member of the Division for CPA Firms of the American Institute of CPAs.

Why? Because member firms have to go through a special type of audit themselves, called peer review.

Many CPAs don't feel it is necessary to belong to the Division. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls. And quality control is as important in CPA firms as it is in your business.

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In New York state: 212-575-6446

Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

Why should you insist your CPA firm be audited?



You should ask whether your CPA firm is "audited" through participation in the accounting profession's peer review program—because, just as in your business, anything a firm can do to improve quality controls should be done.

Many CPAs feel peer review is unnecessary. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls by joining the Division for CPA Firms of the American Institute of CPAs.

The Division was founded in 1977 by the American Institute of CPAs to provide a voluntary, objective means of monitoring adherence to professional standards.

Each member firm is required every three years to subject its audit and accounting practice to a comprehensive quality review by specially trained outside CPAs.

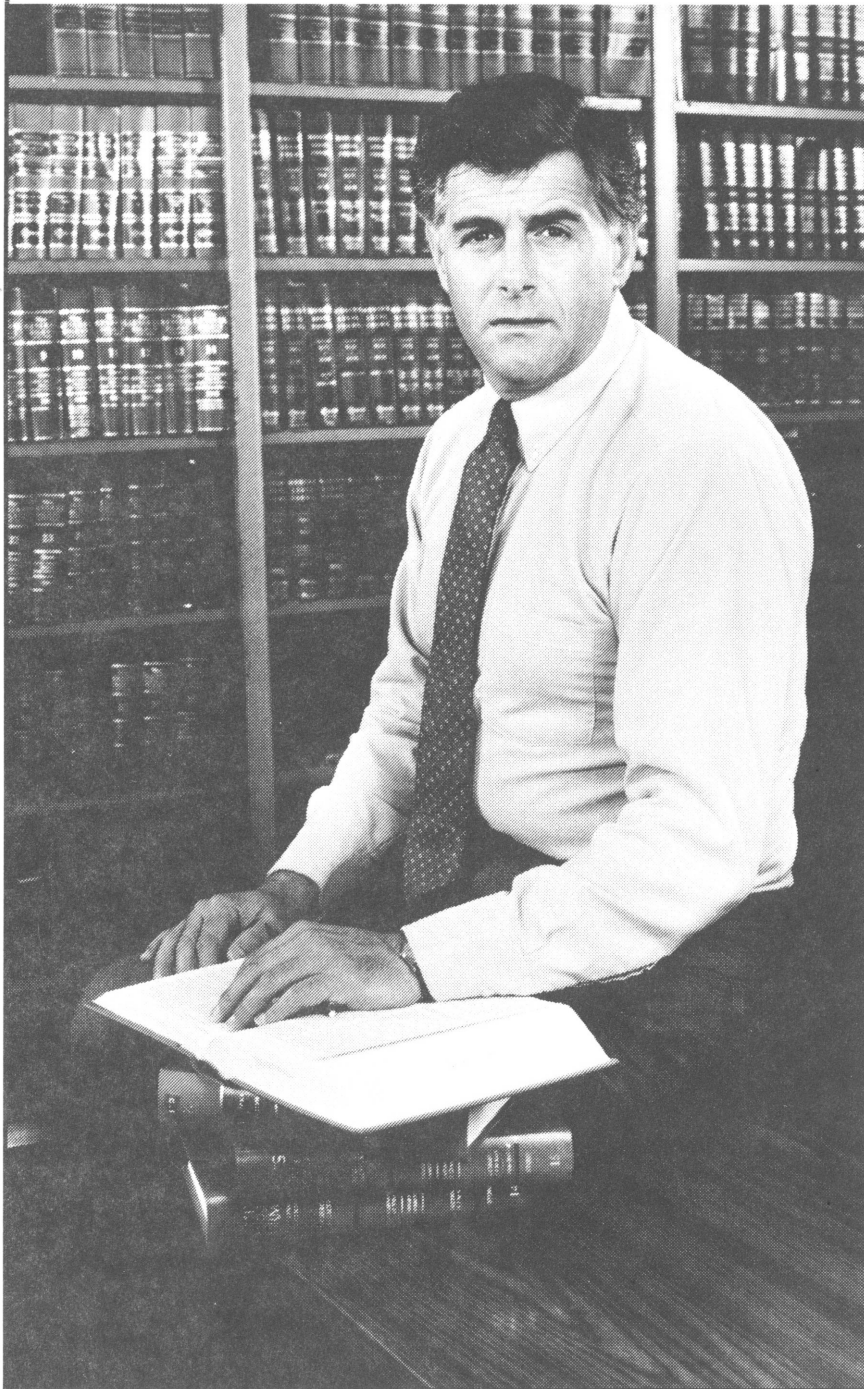
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In New York state: 212-575-6446
Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

What do you look for in a CPA firm you recommend?



As an attorney, you sometimes are asked to recommend a CPA firm to audit a client's financial statements. Before you suggest one, you should know whether that firm is a member of the Division for CPA Firms of the American Institute of CPAs.

Why? Because member firms have to go through a special type of audit themselves, called a peer review.

Many CPAs don't feel it is necessary to belong to the Division. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls. And quality control is as important in CPA firms as it is in your practice.

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Personally Speaking



Four years ago, our firm became one of the first to join what is now about 1,600 firms committed to some demanding standards of quality, known as the **AICPA Division for Firms**. In addition, I have been fortunate enough to become more personally involved at the organizational level: I was asked to serve on the Peer Review Committee, a fourteen-man committee which monitors and accepts the peer review reports. In addition, I have been asked to represent the Division as its spokesperson in the Commonwealth of Massachusetts.

All this having been said, many people are not familiar with the significance of the Division. So I thought I would take this opportunity to explain more fully what it is and how it works.

The American Institute of Certified Public Accountants is a professional organization representing about 210,000 individual CPA's. However, in response to the realization that many members no longer are practicing as individuals, but rather as firms, the Institute established a voluntary Division for Firms. In order to become a member, you must meet the Division's high and demanding standards, including the establishment of a quality control system acceptable to the Division and the review of that system once every three years by a team of CPA's appointed by the Division. Upon the conclusion of this review, a report, available to the public, is issued on the results of that review.

We are very proud of our membership in the Division, and our commitment to the standards for which it stands. We have made that commitment because we feel that it provides the assurance, to our clients and other users of our financial statements, of our commitment to the quality of accounting and auditing services that we provide.

Obviously, no system of quality control can guarantee perfection. That is true in accounting and auditing as it is in automobile manufacturing or publishing. But, the point is not perfection; the point is a constant quest for improvement and having as good a system as humanly possible. That is the purpose of the AICPA Division for Firms, and the Division's goals are being achieved. We are proud to be a part of that process.

Very truly yours,

John G. Hodgson, Jr., CPA, CFA

COMMENTS ON BUSINESS FAILURES VS. AUDIT FAILURES

For Insertion Into Existing Speeches

Thus far (today/tonight) we have been discussing (taxes/estate planning/personal financial planning/business planning/etc.) but while I'm here I wish to clear up a couple of misconceptions.

The business pages of our newspapers of late have been carrying headlines that link in one breath business failure with audit failure. The casual readers of these newspapers could reach the conclusion that a business failure automatically means an audit failure occurred. If you have that notion, I want to give you the facts.

A business can fail for a number of reasons. Most often, these failures are the result of poor management decisions, unforeseen market or economic changes, general economic recessions, periods of severe inflation, anticipated funding that did not materialize, major customers who did not pay their bills or who took their business elsewhere - - in other words, largely unpredictable events that materially affect the financial health of the company.

In rare instances you will have a business fail because of management fraud. And recently the accounting profession was rocked by allegations that a former partner of a major firm had received payments from a client. But the fact remains: these are extraordinarily rare occurrences and are the result of individual actions.

So what is an audit failure?

When an auditor gives a clean opinion on a company's financial statements, that clean opinion does not mean that the company will continue to prosper. Rather, a clean opinion on the financial statements means that the representations of management reflected in those statements comply with generally accepted accounting principles. When the

financial statements are not a fair presentation in conformity with generally accepted accounting principles and it seems that an audit performed in accordance with professional standards should have brought that to light, then there may be an audit failure.

If a company has serious problems, it may still be given a clean opinion. But remember that its problems will be addressed in the statements, usually in the footnotes. Such problems might include nonperforming loans, litigation, liquidity problems, and contingent liabilities. You have to read all of the statements and footnotes to get the whole picture. And you need to remember that financial statements are like a snapshot taken at a particular point in time. The snapshot will capture the present. It will not predict the future.

Yes, audit failures can and do occur, but they're rare in relation to the tens of thousands of audits conducted each year. And the accounting profession is continually working to maintain quality performance in a changing environment. I believe when an audit failure occurs, it is the result of human error by individual auditors. I believe the overall quality of work in the accounting profession remains high.

INFORMATION ON DIVISION FOR CPA FIRMS

For Insertion Into Existing Speeches

There is one other message I want to leave you with today.

If your company uses an outside auditor or if you rely upon an auditor's opinion, you owe it to yourself and to your company to find out how that accounting firm fared on its most recent quality checkup.

It is a little-known but rather astounding fact that quite a few of the CPA firms in this country have their quality controls checked out every three years. And the report --a report card of sorts-- is available to the public at no charge.

The checkup is done by peers, a team of specially trained CPAs from other accounting firms. And, the quality of the firm's work is measured against high professional standards in determining whether its quality control system is up to snuff.

Imagine if you will a group of your peers coming into your company, going through your files, talking with your staff, asking sensitive questions, and measuring your quality control. The very idea is revolutionary. The fact that results are made public is extraordinary.

The organization that sponsors this program is called the Division for CPA Firms. The Division is a unit of the American Institute of CPAs. And the report on a firm's quality control policies and procedures is called a peer review report.

The program was started in the late '70s and at present about 1600 CPA firms are members of the Division and undergo a peer review. These firms employ about half of all CPAs in public practice. And, these firms volunteer to join the Division and undergo peer review.

Frankly, no quality control system and no peer review program can guarantee that there will be no audit failures. Audits require professional judgments by human beings, and no system can prevent every error in judgment. But an effective quality control system, tested in peer review, can go a long way towards eliminating problems.

I believe that every CPA firm that does audits should be a member of the Division and have a peer review. And I believe that you, the consumer of our professional services, should ask whether your CPA firm is a member of the Division. If so, you should ask for a copy of the peer review report, scrutinize it carefully, and ask questions.

If your CPA firm is not a member of the Division, ask why. Some firms say they have not joined because the cost is too high. Yes there is a cost, but every CPA firm partner spends more on gasoline. And if a firm tells you that peer review is not appropriate for their practice, dig a little deeper. I believe that peer review is appropriate for any firm that does audits.

Our firm is a member of the Division. We have gone through peer review, and we are proud of it. We look upon the process as putting our quality on the line and making public our commitment to quality.

The Division publishes a directory of its member firms. I have a few copies of the directory with me. You also may get copies from the Division at AICPA headquarters in New York.

Copies of peer review reports are available from member firms or by calling the Division in New York.

I urge you to avail yourself of these tools.

OUTLINE FOR EXPLANATION OF PEER REVIEW

What is Peer Review?

- Independent evaluation of a firm's quality control system and its compliance with the system
- A quality control system must deal with 9 important elements:
 1. Independence -- hallmark of profession
 2. Assigning people -- right people at right time
 3. Supervision -- work properly performed
 4. Consultation -- tough issues double checked
 5. Hiring -- qualified people of integrity
 6. Training -- prepare people for their responsibilities
-- all professionals must get 40 hours
 7. Advancement -- promote to new responsibilities only when ready
 8. Client acceptance/continuance -- client have integrity?
-- can firm do job?
 9. Inspection -- internal self-review
- Peer review tests system every three years and includes reviews of actual results

What Are the Results?

- 1795 reviews as of 12/31/84
-- we have a proven program -- not a pilot program
- 12% had qualified or adverse reports -- something seriously wrong
-- shows program is rigorous
-- corrective action is mandated:
 - 25% of time -- accelerated review
 - 50% of time -- revisits by reviewers
 - rest of time -- other activities, such as CPE
- this information is in firm's public file

- Even where report is clean, comments in 90% of cases
 - firms must take corrective action
- Peer reviewers also have identified about 200 audits that may have been substandard
 - firm required to perform more work
 - or pull report --- generally speaking -- fix the problem

Personal Experiences or Views - - - -

Significance to Businessmen and Bankers

- Peer review report is only way a layman can obtain objective evidence that a firm conducts its practice in a quality manner
- A firm that does audits should be willing to be audited
- CPAs are the only profession that has a program of peer review of quality with public reports
- Ask to see the report

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
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February 8, 1985

To the Managing Partners of Member Firms,
AICPA Division for CPA Firms:

Congressional Hearings on the Accounting Profession

As you know from the January 28 edition of The CPA Letter, the recent edition of the PCPS Reporter and other publications, the Subcommittee on Oversight and Investigations of the House Committee on Energy and Commerce has decided to hold hearings on the accounting profession. AICPA representatives have publicly welcomed the opportunity to testify in late February before the Subcommittee, which is chaired by Rep. John Dingell (Democrat from Michigan).

The hearings may attract a considerable amount of TV, radio and print news coverage. For example, there is a good possibility that CBS will run a series of stories on the hearings on Dan Rather's evening news program. Accordingly, clients, staff members, bankers, reporters, and others in your community may ask for your views on the hearings and the matters being discussed.

These matters are expected to relate to audit quality, standard-setting, regulation of the profession, and independence and scope of services. You can use your responses to such questions as an opportunity to explain the importance of Division membership. The enclosed "fact sheet" is consistent with AICPA positions on the issues and may be helpful to you. I suggest you share it with other key people in your firm.

The "fact sheet" is, of course, a very abbreviated presentation. Therefore, please note that you should always feel free to refer a reporter to the AICPA public relations department at 212/575-3879.

Sincerely,



Donald P. Zima, Chairman
Joint Coordinating Committee
Division for CPA Firms
Enclosure

Division for CPA Firms

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FACT SHEET

Audit Quality

- A business failure is not necessarily an audit failure. Bad management, technological developments, changes in the industry or economy--not financial reporting--are the causes of business failures.
- Auditors do not express an opinion on the future of a company. They express an opinion on whether the financial statements conform with GAAP. Investors and creditors have to study much more information than financial statements.
- Auditors are human and can make mistakes. For example, financial statements can warn of impending disasters. If they should and don't, there may be an audit failure. Also, if accounting principles are not properly applied, or if there is a material management fraud that goes undetected, there may be an audit failure. The courts decide if there has been an audit failure and the penalties for making them are severe.
- The record of the auditing profession is a good one. In five years, there have been over 50,000 audits of public companies and only a little more than 100 cases against auditors of those companies alleging audit failure. Our goal is "zero defects," but 99.8% is excellent.
- The record is good in large part because of the commitment of the profession to quality practice. The Division for CPA Firms, now almost eight years old, is clear evidence of that commitment.
- About 1600 firms employing almost half of the AICPA members in public practice belong to the Division and submit to an independent peer review every three years. The results are public. Over 1800 peer reviews have been conducted. Twelve percent resulted in modified or adverse reports, demonstrating that the program is rigorous and objective. Most of the other firms received suggestions for improvements. Firms are required to correct deficiencies and to act on suggestions, so quality is improved by the process.

- Member firms that audit SEC registrants usually join the SEC Practice Section as well as the Private Companies Practice Section. Requirements for membership in the two sections are almost identical. The primary differences are:
 - (1) SECPS has an independent Public Oversight Board, which reports to the public on the effectiveness of the Sections activities.
 - (2) SECPS has a Special Investigations Committee that considers whether allegations of audit failure with respect to an SEC client indicate that the firm should take corrective action or that professional standards should be reconsidered.
 - (3) SECPS member firms report certain information about their SEC practice, which is available to the public, and agree to partner rotation and second partner review for their SEC clients.

Standard-Setting

- The FASB is an independent body with a difficult job, because it has to try to satisfy users of financial statements, preparers, auditors, and regulators. All have different points of view. Someone, therefore, is always bound to object. While improvement is always possible, financial reporting in the United States is the best in the world.
- The AICPA sets auditing standards in meetings that are open to the public. In recent years, auditing standards have been issued on important subjects like quality control, going-concern problems, audit sampling, audit risk and materiality, and reporting on internal control.
- Standards aren't the cause of business failures or audit failures, nor can they provide all the answers. Managements have to apply accounting principles with reasoned judgment. Auditors have to apply auditing standards with professional skepticism.
- The peer review process of the Division for CPA Firms tests the actual audit work performed by member firms to provide assurance that this is being done. If it is not, corrective action must be taken.

- Standard-setting should remain in the private sector. That is consistent with the general public support for deregulation. But most important, the standard-setting process is working.

Regulation of the Profession

- There is already a formidable array of regulation over the accounting profession.
 - (1) State licensing requirements, which cover academic preparation, the CPA examination, experience, continuing professional education, etc.
 - (2) Ethical and technical requirements of state boards of accountancy, the AICPA, the SEC, and a number of other federal and state regulatory bodies.
 - (3) The requirements of the Division for CPA Firms, which include peer review every three years. This peer review program is intensive, objective and unique to the accounting profession.
- The professional liability lawsuits that threaten any CPA who does sub-standard work are more effective in ensuring quality than any law or regulation.
- It is true the AICPA does not often publicly sanction its members. That role is carried out by the SEC and the courts. The primary role of the AICPA, and especially the Division for CPA Firms, is to protect the public by helping members and member firms improve the quality of their practice. For example, the Division will not sanction a member firm unless it refuses to cooperate with the Division in improving its quality.
- The fact that the Division has not had to publicly sanction a member firm is not an indication that the program is weak. Rather, the record proves that member firms are committed to quality improvement.

Independence and Scope of Services

- Most CPAs serve as business advisors to their clients and most small and medium-sized clients rely on their CPAs for business advice. This is not something new.
- No study has come up with any evidence that performing management advisory services (MAS) has impaired audit independence. Neither has the peer review process surfaced such evidence.

- Why should MAS fees impair audit independence? The business fact is, a CPA firm is not going to jeopardize its reputation and run the risk of a lawsuit for the sake of the fees of any one client.
- When CPAs perform MAS, they act only as an outside advisor. Management has to evaluate their suggestions and decide whether and how to implement them. As long as a CPA maintains his "outside" status, independence is not impaired.

OVERALL CONCLUSION

- While CPAs strive for uniformly high quality, human failures occur no matter how many controls or technical standards are adopted.
- However, the public accounting profession has a record of commitment to professional excellence. The steps that the AICPA and the profession have taken in the last few years--especially by creating the Division for CPA Firms with its intensive peer review program--are clear evidence of that commitment.
- The AICPA has a record of making changes and improvements when they are needed. It will continue to do so.

SLIDE SHOW INFORMATION

As part of its public information program, the Division has furnished its local and regional spokespersons with a slide show explaining the Division's origin and objectives, and emphasizing the benefits of membership requirements such as peer review. The show takes about nine minutes and can be used either to introduce a longer presentation about the Division or as a module in a presentation on some related topic.

A few sets are available for loan from the Section. Each set consists of a carousel slide tray with 66 slides, an accompanying audiotape, the latter's script, and instructions for use.

It was designed to be a very flexible package. For instance, the audiotape, which takes about nine minutes, is cued to advance the projector, leaving the presenter completely free. Of course, this requires the right type of projector and tape player, equipment that can be easily rented in most cities.

Alternatively, any tape cassette player can be used, while the presenter advances the slides manually by following along on the script. Another approach is to show the slides while the presenter delivers the audio portion himself, using the typed script as a guide.

To borrow the slide show, write or call the Section's staff, 212/575-6447.

Division for CPA Firms

AICPA American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6446

To the Managing Partner of Each of the Division's Member Firms

Re: Communicating completion of your firm's peer review

Here is a special communications kit that we hope will be helpful to you when your next peer review is completed. While we prepared it primarily for PCPS member firms, it can easily be adapted for use by SECPS members.

The kit contains:

1. A sample news release to announce your review in local newspapers;
2. A sample letter to clients, potential clients and other interested parties.

Here's how to make the best use of these materials.

News release. Because timeliness is the key to a successful news release, yours should be ready to mail the day you are notified that the report has been accepted by the peer review committee.

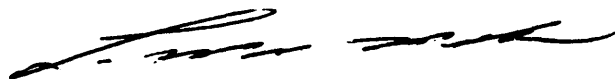
Follow the format of the sample release. It's important to include "FOR IMMEDIATE RELEASE" and the name and phone number of the person to contact for more information or for an interview. The headline should mention your firm by name, and that it has successfully completed peer review. While the text can be changed to fit particular circumstances, the general information is probably pretty close to the sample's. Be sure to double space it to facilitate editing.

Send the release to newspapers circulating in the areas in which your firm maintains offices or has clients. For daily papers, address the release to the business editor. For weeklies or semi-weeklies, address it to the editor. Since shopper's guides and pennysavers are aimed primarily at householders, you should probably omit them.

Letter to clients. This is simply to let your clients know that their accounting firm has completed an independent peer review that assures them that the firm provides quality services. If your firm publishes a client newsletter, you might also reproduce the letter and report there.

The AICPA is currently undertaking a broad public relations program stressing the importance of quality controls in CPA practice. We hope the program will reach those who are important to your firm's continuing success. Still, the most effective public relations will almost always be at the local level. That is why we developed these materials for your firm. I urge you to use them.

Sincerely,



L. Martin Miller, Chairman
Public Relations Task Force
Division for CPA Firms

P.S. If you have any questions about using these materials, feel free to contact the Division's staff.

(This is a pattern news release for use
by firms on completion of peer review.)

(FIRM LETTERHEAD)

FOR IMMEDIATE RELEASE

CONTACT: John Doe
(123) 456-7890

XYZ COMPANY SUCCESSFULLY COMPLETES

REVIEW BY PEERS

CITY, STATE, date -- The XYZ CPA firm announced today that it has successfully completed an independent peer review of its accounting and auditing practice. The reviewers concluded that the firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants, the national professional organization of CPAs.

Peer reviews are required for membership in AICPA's Division for CPA Firms, according to _____, XYZ's managing partner. The division is a voluntary self-regulatory organization of firms established to foster quality performance. Almost half the CPAs in public practice are members of firms that have joined the Division.

(Optional Paragraph A)

The Division has two sections, an SEC practice section and a private companies practice section. XYZ & Company belongs to both sections.

(Optional Paragraph B)

XYZ & Company is a member of the Division's private companies practice section, which focuses on the accounting and

audit services provided to companies that do not have public stockholders.

The peer review was conducted by (a team of CPAs from other parts of the country appointed by the AICPA) (the Minneapolis firm of ABC & Co. under procedures established by the AICPA) (a team of CPAs formed by the (state society or association) under guidelines established by the AICPA). The reviewers made an independent assessment of the firm's quality control policies and procedures and inspected the working papers and reports on a representative sample of accounting and auditing engagements. They also inspected the firm's administrative files and records and interviewed professional personnel. The reviewers' report has been accepted by the Division for the public files maintained at the AICPA.

In evaluating a firm's quality controls, a peer reviewer considers, among other things, what the firm has done to ensure that it hires only qualified people, that it properly supervises them and provides them with professional training, that it advances them to responsibilities they are capable of handling, and that it provides them with necessary technical resources.

#

(FIRM LETTERHEAD)

Date

NAME
COMPANY
ADDRESS
CITY

Dear.....

The partners of XYZ & Company are pleased to announce the successful completion of the (first) (second) independent peer review of our accounting and auditing practice. After thorough study of our procedures and work practices, the reviewers concluded that our firm complies with the stringent quality control standards established by the American Institute of Certified Public Accountants.

Our firm committed itself to periodic peer reviews when we joined the Division for CPA Firms, a voluntary self-regulatory organization created by the American Institute of CPAs to foster quality performance.

The peer review was conducted, under guidelines established by the Division, by (a team of CPAs appointed by the AICPA) (ABC & Co., a CPA firm based in Minneapolis) (a team of CPAs formed by the Indiana CPA Society). The reviewers first determined that we have an adequate quality control system, and then checked to see that professional standards were followed in a representative sample of our accounting and auditing engagements.

Bankers, bonding agents, investors, suppliers, legal advisers and others use financial statements that our firm audits, reviews or compiles. We joined the Division for CPA Firms and had a peer review because we think those people, our clients, and our own staff deserve independent assurance that our firm provides quality services. We are delighted with the results and would be happy to answer any questions you might have.

Sincerely,

Managing Partner
XYZ & Company

THE PCPS MARKETING KIT

**Utilizing PCPS Membership In
Marketing Your Firm**

The pages that follow were developed by Martha Sawyer, of Hudson Sawyer, Atlanta, in connection with her May 5, 1986 PCPS Conference presentation on "PCPS, Public Relations, Marketing and Your Firm." They were distributed then to all Conference registrants.

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INTRODUCTION

Your firm is a member of PCPS. You have completed at least one peer review. The public relations and advertising programs are educating the business community to the fact and significance of peer review. Is there a way to utilize all this in marketing your firm?

Certainly. Your PCPS membership can and should be a strong component of your marketing program. Of course, if joining PCPS is the only thing you do to market your firm, it is unlikely that you will experience significant growth. But if you incorporate PCPS membership into specific activities, you will strengthen your marketing efforts.

This package of materials contains examples of how to communicate in writing your PCPS membership and its significance. Some materials are newly created; some are copies of what particular firms have done.

No pattern material can be created that will be appropriate for all firms. You are encouraged to go through the following pages, determine the approaches with which you are comfortable, and, if necessary, adapt them to your needs and your tastes.

PCPS also has developed a videotape showing CPAs presenting information about the Division to a banker, an attorney, a prospective client, an existing client, a prospective employee, and an underwriter. Copies of the videotape are available from the AICPA order department, 212/575-6426. Ask for the "PCPS Membership and Personal Selling Videotape."

The public relations and advertising programs, and the materials in this kit, discuss the Division for CPA Firms, not the PCPS. You are strongly urged to maintain this emphasis on the Division in your activities. The public can grasp peer review and the Division for CPA Firms of the AICPA; the public likely will be confused -- and thereby uninterested -- if they also are asked to understand PCPS and SECPS.

LETTERS

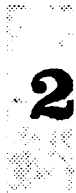
A personal letter is one of the most effective marketing tools available. It almost always is read by the person to whom it is addressed, and it often prompts a response.

As more and more CPAs rely upon brochures, newsletters, direct mail, or advertisements to market their firms, the use of personal letters may dwindle. Yet, the CPA who maintains an active correspondence effort likely will be successful at bringing in new clients.

Following are sample letters based on a number of hypothetical contacts with

- A - clients
- B - bankers
- C - attorneys
- D - investment bankers
- E - employees
- F - prospective clients

They serve as examples of how information about your Division membership and peer review can be used in describing your firm to these target audiences. Of course, there are many possible variations on these themes, and you should adapt each to the individual to whom you are writing.



A - Letter to Existing Client

Mr. Samuel V. Johnson
222 Main Street
Andersonville, Iowa

Dear Sam:

Enclosed are the articles we discussed. I hope you find them useful. If you have any questions, give me a call.

On another matter, I wanted to let you know that three CPAs from other firms recently spent two days in our offices examining our files, poring over work papers, interviewing our staff, and, in general, checking out the controls we maintain over the quality of our practice. We were measured against some of the most stringent standards of the accounting profession. And, I'm very pleased to report that we passed the review with flying colors. We received an unqualified report -- the highest ranking that can be obtained.

Not every firm goes to the trouble and expense of having a peer review, and we could have continued our practice quite successfully without having one. We volunteered to do so by joining the Division for CPA Firms of the American Institute of CPAs. The Division was created to establish standards of quality controls for CPA firms and to maintain and improve those quality controls. Only about 1,600 firms nationwide have made this extra commitment to quality, and we are very proud to be one of those firms.

Sam, we feel that maintaining quality in the accounting profession is a high priority. There is more to tell you about peer review and Division membership. Let me know if you'd like more information. See you at the meeting next week.

Sincerely,

John D. Accountant, CPA

A - Letter to Clients & Business Associates

Mr. Charles R. Wood
1734 Pine Lane
Rocky Point, Tennessee

Dear Mr. Wood:

The partners of Smith & Jones, Certified Public Accountants, are pleased to announce the successful completion of the first independent review by peers of our accounting and auditing practice. After thorough study of our procedures and work practices, the reviewers concluded that our firm complies with the highest quality control standards -- those established by the Division for CPA Firms of the American Institute of Certified Public Accountants (AICPA).

Our firm committed itself to periodic peer reviews when we joined the Division, a voluntary organization created by the AICPA to foster quality performance.

The peer review was conducted, under guidelines established by the Division, by a team of CPAs appointed by the AICPA. The reviewers first determined that we have an adequate quality control system, and then checked to see that these controls were followed in a representative sample of our accounting and auditing engagements.

Bankers, bonding agents, investors, suppliers, legal advisers and others use financial statements that our firm audits, reviews or compiles. We joined the Division for CPA Firms and had a peer review because we think those people, our clients, and our own staff deserve independent assurance that our firm provides quality services. We are delighted with the results and would be happy to answer any questions you might have.

Sincerely,

John D. Accountant, CPA

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B - Letter to Bank Lending Officer

Mr. Roger P. Douglas
Cason Savings Bank
911 Fernleaf Place
Cason, Nebraska

Dear Mr. Douglas:

We have not met, but I hope we will have a chance to do so in the near future. I am writing to bring to your attention an important topic.

You may have noticed recent ads in several national magazines, including INC. and AMERICAN BANKER, which focused on the peer review program of the Division for CPA Firms of the American Institute of CPAs (AICPA). I have enclosed a copy of one of these ads.

As a lending officer, the peer review program offers you significant benefits. It can provide tangible, objective information about the quality controls of a CPA firm and, thus, about the quality of the documents prepared by that firm.

We are proud to be one of the almost 1,600 firms nationwide that have volunteered for membership in the Division for CPA Firms and to have a review by peers of our quality controls. We also are proud of the Division's successes in improving and maintaining the quality of accounting and auditing practices for all member firms.

If you would like additional information on peer reviews or the Division for CPA Firms, please feel free to call me. I'll give you a call shortly to see if we can meet over lunch.

Sincerely,

John D. Accountant, CPA

Enclosure

C - Letter to Attorney

Edward L. Morris, Esq.
Morris & Associates
75 Piedmont Road
Los Angeles, California

Dear Mr. Morris:

I enjoyed our brief conversation today and hope we will have an opportunity soon to present our firm's capabilities to you. In the meantime, per our discussion, I have enclosed background materials on our firm's practice.

I particularly call your attention to the letter from the Division for CPA Firms, American Institute of CPAs (AICPA) that informs us that we received an unqualified report on our latest peer review. This means that, in a review of our firm's quality controls conducted by specially trained CPAs from other firms, we received the highest ranking possible. Only about 1,600 firms across the country have volunteered to join the Division and to have their quality controls reviewed by peers. We are proud to be one of that number and to have received a tangible affirmation of our commitment to quality.

As a member of the Division, our firm also agrees to provide a minimum of 40 hours per year of continuing professional education for each member of our professional staff -- not just for the CPAs. Through this education, each staff member with our firm continues to expand his or her base of knowledge. And, our devotion to quality has been tested and documented.

If you would like more information on our firm or on the Division for CPA Firms, just give me a call. I'll be happy to provide available printed materials and, of course, we'd be glad to include a discussion of peer review in our presentation to you.

Sincerely,

John D. Accountant, CPA

Enclosures

E - Letter to Employees

To: Marilyn E. Cameron
From: John D. Accountant

As you know, our firm is a member of the AICPA Division for CPA Firms. As a member of the Division, we are required to undergo a peer review every three years. We feel the peer review is an important quality control mechanism and the Division for CPA Firms is making a crucial contribution to the maintenance of high standards in our profession.

Our firm's last peer review was in May 1983. I'm sure you are aware that in the peer review report we received very favorable comments, as well as some recommendations for improving our procedures. We responded to those recommendations and feel that our practice was strengthened as a result.

It is now time for another peer review, which is scheduled for early June. We fully expect to receive an unqualified report, and know that our staff shares a sense of pride in the high standards we meet every day. We realize that the peer review may be somewhat disruptive, but ask, and know we will get, full cooperation and patience during the review process.

If you would like additional information on the Division for CPA Firms or the peer review, my secretary, Louise, has copies of ads, articles and a brochure. I also will be happy to answer any questions about the peer review process. Thank you for your good work and team spirit.

E - Letter to New Employees

To: David K. Alexander
From: John D. Accountant

I am happy to welcome you as a new member of our staff and hope you will find rewards both personal and professional as a member of our team.

As you may be aware, our firm is a member of the Division for CPA Firms of the AICPA. One of the most important roles of the Division for CPA Firms is the promotion of high quality standards in our profession through peer reviews.

We urge you to become familiar with the role of the Division and the peer review process. The enclosed literature will provide background and should help you understand why our firm volunteered for membership in the Division for CPA Firms. A copy of our most recent peer review report, issued last year, is attached. Please take time to read it in the coming days.

Our firm's quality control policies and procedures are fully documented and are a part of the policy manual that you received. I urge you to become familiar with these policies and procedures as soon as possible.

As you can see, our firm is deeply committed to high quality practices. And, we believe that this commitment pays dividends to each person on our staff.

Let me know if you have any questions. I'll be happy to discuss this important topic with you or answer other questions you may have about our firm's practice. Again, welcome.

Attachment



F - Letter to Prospective Client

Mr. Richard F. Jackson
Jackson Enterprises
225 Anderson Terrace
Montgomery, Alabama

Dear Mr. Jackson:

Our mutual acquaintance, John Edwards, suggested I write to you regarding your company's interest in choosing a new CPA firm. John has been a client of Smith & Jones for five years and is very familiar with our practice. He believes we could be the right firm to serve your needs.

I have enclosed background information on Smith & Jones, including a description of our services and biographies of some of our professional staff.

I also have enclosed a copy of a recent ad which ran in Inc. magazine. The ad discussed the Division for CPA Firms of the American Institute of CPAs (AICPA) and the Division's peer review program. Smith & Jones is proud to be one of the 1600 firms nationwide that have joined the Division. Having the quality controls over our accounting and auditing practice scrutinized every three years by specially trained CPAs from other firms can be unnerving. But we believe that anything an accounting firm can do to improve and maintain quality should be done. And, we are pleased to report that we received an unqualified report -- the highest possible rating.

I hope we will be able to meet soon to discuss your company, our firm, and how Smith & Jones can serve your accounting needs.

Sincerely,

John D. Accountant, CPA

Enclosures

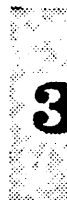
PROPOSALS

Information about Division membership should be a part of every proposal presented. This material rightfully belongs in the section of the proposal that discusses other attributes of the firm, such as people, experience, philosophy, etc.

Two samples of proposal inserts are presented. Both key on quality, but the second example is longer and presents more details.

A - Short Description

B - Longer Description



SAMPLE PROPOSAL INFORMATION

A - Short Description

Quality

Our firm is devoted to quality, and we have taken extra steps to assure that we meet the highest professional standards of quality. Every three years, our quality controls are examined by specially trained CPAs from other firms. Results of these reviews, called peer review reports, are available to the public, and a copy of our most recent peer review report is included as an addendum to this document.

We are pleased that we received an unqualified report on our review, meaning that our firm adheres to the most rigorous standards of our profession for CPA firms.

Those criteria were established by the Division for CPA Firms of the American Institute of CPAs. Peer review is one of the requirements for membership in the Division, which was organized in 1977. We have been a member since 1980, because we believe that anything a firm can do to improve quality should be done.

Bankers and businessmen increasingly are insisting that CPA firms on which they rely be a member of the Division and have a satisfactory peer review. We support that philosophy and urge you to include membership in the Division for CPA Firms among your requirements for your accounting firm.

SAMPLE PROPOSAL INFORMATION

B - Longer Description

Quality

Our firm is devoted to quality, and we have taken extra steps to assure that we meet the highest professional standards of quality. Every three years, our quality controls are examined by specially trained CPAs from other firms. Results of these reviews, called peer review reports, are available to the public, and a copy of our most recent peer review report is included as an addendum to this document.

We are pleased that we received an unqualified report on our review, meaning that our firm adheres to the most rigorous criteria of our profession for CPA firms.

Those criteria were established by the Division for CPA Firms of the American Institute of CPAs. Peer review is one of the requirements for membership in the Division, which was organized in 1977. We have been a member since 1980, because we believe that anything a firm can do to improve quality should be done.

There are nine major areas considered when the quality control systems of a CPA firm are examined in a peer review:

- o Independence. Is the auditor free from outside influence? Is his audit report going to be free of bias?
- o Assigning Personnel to Engagements. Are the appropriate people on the job at the right time? Are there enough people to do a thorough job?
- o Consultation. Does the CPA double-check his opinions with others on complex matters?
- o Supervision. Is the person in the field being adequately supervised? Are senior people practicing hands-on supervision of the work?
- o Hiring. Does the firm have a recruiting plan with objectives, goals, and resources? Does it thoroughly investigate credentials?

SAMPLE PROPOSAL INFORMATION
(Longer Description)
Page 2

- o Promotion of Personnel. Does the firm have an organized program for advancement of employees, with carefully defined job responsibilities and performance expectations?
- o Decisions on Obtaining and Retaining Clients. Does the firm evaluate the integrity of potential and present clients to determine whether they are reputable and should be accepted or retained? Does the firm tell the prospect when he might be better served by someone else?
- o Internal Inspection of the Firm's Work. Does the firm have a system for periodically checking its quality control measures to be certain that they continue to be ample and that they are being complied with by all personnel in the firm?
- o Professional Development. Does the firm provide its people with the continuing education and training needed to keep them abreast of current developments?

Bankers and businessmen increasingly are insisting that CPA firms on which they rely be a member of the Division and have a satisfactory peer review. We support that philosophy and urge you to include membership in the Division for CPA Firms among your requirements for your accounting firm.

ENGAGEMENT LETTERS

Information about membership in the Division -- about dedication to quality -- can be communicated at the point your firm is engaged. Two examples are attached.

A - Sample Audit Engagement Letter

B - Sample Letter to Accompany
Engagement Letter

The same approach can be used for engagement letters for other types of work.

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A - SAMPLE AUDIT ENGAGEMENT LETTER

Mr. John B. Client
Client Construction Company
123 Main Street
Anytown, State 45678

Dear Mr. Client:

Thank you for meeting with us to discuss the requirements of our forthcoming engagement.

We will make an examination of the consolidated balance sheet of Client Construction Company, and its subsidiaries, Reliable Building Products and Earth Resources Quarry Company, as of December 31, 19__, and the related consolidated statements of earnings, retained earnings, and changes in financial position for the year then ended. Our examination will be made in accordance with the generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and will include tests of accounting data and such other procedures as we consider necessary under the circumstances. At the conclusion of our examination, we will request certain written representations from you about the financial statements.

The objective of our engagement is the completion of an examination of the financial statements referred to above and, upon its completion and subject to its findings, the rendering of a report on such financial statements. An examination made in accordance with generally accepted auditing standards is subject to certain limitations and the inherent risk that errors, irregularities, or illegal acts, including fraud or defalcations, if they exist, will not be detected. However, if, during the course of our examination, we become aware of such errors, irregularities or illegal acts, we will bring them to your attention. Should you then wish us to expand our normal auditing procedures, we will be pleased to work with you on developing a separate engagement for that purpose.

The fair presentation of financial position and results of operations in conformity with generally accepted accounting principles is management's

Mr. John B. Client
Date
Page 2

responsibility. Management is responsible for the development, implementation and maintenance of an adequate system of internal accounting control and for the accuracy of the financial statements. Although we may advise you about appropriate accounting principles and their application, the selection and method of application are responsibilities solely of management.

Our billing for the services set forth in this letter will be rendered at the beginning of each month on an estimated basis and are payable upon receipt. This engagement includes only those services specifically described in this letter. Appearances before government organizations such as the Internal Revenue Service, Securities and Exchange Commission, and other regulatory bodies arising from this engagement will be billed to you separately.

If you are in agreement with the terms of this letter, please sign one copy and return it for our files.

We appreciate the opportunity to work with you and we pledge that our services will be of the highest quality. Our firm is a member of the Division for CPA Firms of the American Institute of CPAs. As a Division member, our quality controls are reviewed every three years for compliance with the highest professional standards. In our most recent review, we received an unqualified report. A copy of the report on our review, the peer review report, is attached.

Very truly yours,

MEMBER CPA FIRM

Partner



B - SAMPLE LETTER TO ACCOMPANY ENGAGEMENT LETTER

Mr. New Client
Client Paving Company
456 Main Street
Anytown, State 78901

Dear Mr. Client:

Attached is the engagement letter for the audit of Client Paving Company by Member CPA Firm.

We are particularly pleased to welcome you as a client and look forward to serving you. Our pledge to you is to provide the highest quality services to Client Paving Company.

Maintaining the highest level of quality is very important to our firm -- in fact, we have our quality controls reviewed every three years by specially trained CPAs from other firms. This review by our peers is a requirement for membership in the Division for CPA Firms of the American Institute of CPAs. A copy of the report on our most recent peer review is attached.

We also provide a full 40 hours per year of continuing professional education for each member of our professional staff -- another requirement for Division membership.

As you see, public accounting firms that join the Division care enough about quality to go the extra step. It is that philosophy that guides our firm and that will guide us in working with Client Paving Company.

Cordially,

Partner

PRINTED ANNOUNCEMENTS

One way to get exposure for your firm and its activities is through the use of announcements that are printed and mailed. For instance, an announcement can be used to communicate your firm's completion of its peer review. This is a viable way in which your firm, as a member of the Division, can emphasize to general business people, bankers, attorneys, and current and potential clients your continued commitment to quality.

The following are included:

- A - Sample Announcement
- B - Sample Announcement
- C - Sample Announcement
- D - Printing Instructions



The Partners of
Smith & Jones

Certified Public Accountants

*A member of the
Division for CPA Firms
American Institute of CPAs*

are pleased to announce

*that the firm has completed a PEER REVIEW
of its accounting and auditing practices
and received an unqualified report.*

*A copy of the Peer Review Report
may be obtained from our firm or from
The Division for CPA Firms
American Institute of CPAs
1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6200*

March 11, 19XX

*Smith & Jones
Certified Public Accountants
794 Mills Road
Anytown, State 31246
(516) 874-3400*

The Certified Public Accounting Firm
of
SMITH & JONES

*is pleased to announce
that the Firm has received an
unqualified report
on a peer review of the
quality controls of the Firm's
accounting and auditing practice.*

*The review was conducted
under the auspices of the
Division for CPA Firms,
American Institute of CPAs*

*A copy of the peer review report
is available from our offices.*

*Smith & Jones
Certified Public Accountants
794 Mills Road
Anytown, State 31246
(516) 874-3400*

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The partners of
SMITH & JONES

Certified Public Accountants

*are pleased to announce
the completion of
a three-day review by outside CPAs
of our firm's accounting and auditing
quality controls*

and

*that our firm received
the highest possible ranking
on this review*

*Copies of the peer review report
may be obtained from our offices*

*Smith & Jones
Certified Public Accountants
794 Mills Road
Anytown, State 31246
(516) 874-3400*

*Member, Division for CPA Firms,
American Institute of CPAs*

PRINTING INSTRUCTIONS

When your firm gets ready to have its announcements printed, you will need to consider the following items:

1. Quantity Needed

We suggest you send these announcements to your current clients, bankers, attorneys, bonding agents, and any other appropriate individuals.

2. Color/Design

You will need to determine what color and stock of paper you want for the announcement. We suggest white or ivory, or a color that will match your firm's stationery, printed in black or dark blue. In choosing a design for the announcement, check with your printer. All printers have books of standard layouts from which you can select a design for the announcement. Or, you may ask your printer to match the examples given in this kit.

3. Envelopes

You will be able to obtain matching envelopes from your printer and should consider having your firm's logo and return address printed on the envelopes. For greatest impact, the envelopes should be addressed by hand.

4. Completion Time

You will want to send these announcements out soon after your peer review has been completed. Discuss with the printer how long it will take to have the announcements printed, and plan ahead.

These arrangements will not take much time to complete. Your secretary or a junior level person on staff easily will be able to coordinate this project.

ADVERTISING

Advertising is relatively new to the accounting profession, and very little knowledge has been gathered on whether advertising is effective for marketing specific accounting services.

However, it is generally accepted that tasteful, proper advertising by a professional firm can educate the public, extend name recognition, and contribute to the creation or strengthening of a firm's image.

The Division for CPA Firms' advertisements are designed to educate the public. When an individual firm, or group of firms, adds its name(s) to a Division ad and places it locally, then the firm(s) are extending the education process, gaining more name recognition, and strengthening image by association.

Similarly, if firms incorporate membership in the Division for CPA Firms into other types of ads, then the firms gain in credibility and the Division gains in name recognition. Four approaches are shown as examples.

- A - Division ad placed by one firm
- B - Division ad placed by several firms
- C - Peer review announcement ad
- D - Civic "salute" ad

The "salute" ad is shown to illustrate how a firm can identify itself as a Division member in most any type advertisement.

Reminder: include Division membership in any Yellow Page advertisements.

Who audits your auditor?



FLUSCHE, VAN BEVEREN & KILGORE

CERTIFIED PUBLIC ACCOUNTANTS

1700 THE 600 BUILDING
CORPUS CHRISTI, TEXAS 78473
512-888-8138

Member, Division for CPA Firms

As a business owner, director or member of senior management, you should know whether your auditor is a member of the Division for CPA Firms of the American Institute of CPAs.

Why? Because member firms have to go through a special type of audit themselves, called peer review.

Many CPAs don't feel it is necessary to belong to the Division. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls. And quality control is as important in CPA firms as it is in your business.

The Division for CPA Firms was founded in 1977 by the American Institute of CPAs to provide a voluntary, objective means of monitoring adherence to professional standards.

Each member firm is required every three years to subject its audit and accounting practice to a comprehensive quality review by specially trained outside CPAs.

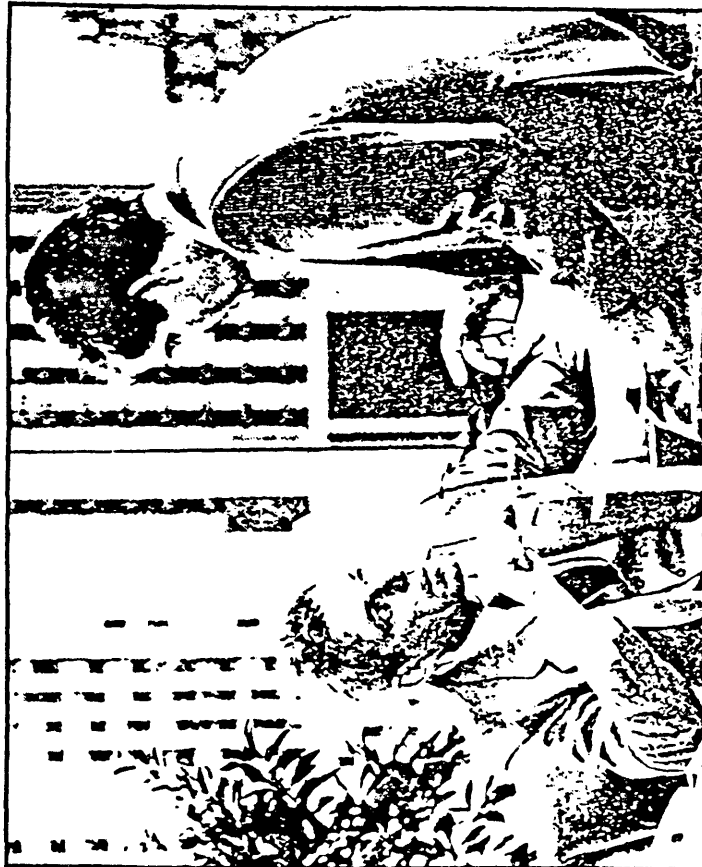
Peer review reports are available to any interested person — and they can tell a lot about the firm.

If you would like the latest report on a particular CPA firm or a directory of Division members, ask the firm itself or write or call the Division Coordinator, AICPA Division for CPA Firms, 1211 Avenue of the Americas, New York, NY 10036.

In New York state: 212-575-6446
Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

Who audits your auditor?



This advertisement has been paid for by the following local accounting firms that are members of the AICPA Division for Firms:

Milligan, Muller, Chambellan & Berger
75 Plandome Road
Manhasset, New York 11030
(516) 365-9200

Israeff, Trattner & Co.
11 Sunrise Plaza
Valley Stream, New York 11582
(516) 872-3300

6080 Jericho Turnpike
Commack, New York 11725
(516) 499-1977

Tischfield & DiPentima
1062 Northern Boulevard
Flushing, New York 11576
(516) 484-3190

As a business owner, director or member of senior management, you should know whether your auditor is a member of the Division for CPA Firms of the American Institute of CPAs.

Why? Because member firms have to go through a special type of audit themselves, called peer review.

Many CPAs don't feel it is necessary to belong to the Division. But you should know that hundreds of firms voluntarily take this extra step to test their quality controls. And quality control is as important in CPA firms as it is in your business. The Division for CPA Firms was founded in 1977 by the American Institute of CPAs to provide a voluntary, objective means of monitoring adherence to professional standards.

Each member firm is required every three years to subject its audit and accounting practice to a comprehensive quality review by specially trained outside CPAs.

Peer review reports are available to any interested person—and they can tell a lot about the firm.

If you would like the latest report on a particular CPA firm or a directory of Division members, ask the firm itself or write or call the Division Coordinator, AICPA Division for CPA Firms, 1211 Avenue of the Americas, New York, NY 10036.

In New York state: 212-575-6416
Elsewhere: 800-272-3476

**Division for CPA Firms
American Institute of
Certified Public Accountants**

*Our Commitment To
Quality...*

**The Accounting Firm of
SMITH & JONES**

A member of the
Division for CPA Firms
American Institute of CPAs

Is Proud To Announce

that the Firm has completed a Peer Review
of its accounting and auditing practice
with an unqualified report.

This issuance of an unqualified opinion
serves as recognition that the firm
has achieved a level of quality control
that reflects the highest standards
within the profession today.

Smith & Jones
Certified Public Accountants
794 Mills Road
Anytown, State 31246
(516) 874-3400

Copies of the Peer Review Report may be
obtained by calling our firm or the Divi-
sion offices in New York at 800-272-3476

Smith & Jones
Certified Public Accountants

Salutes

*The Montgomery Symphony
For Ten Years
of Quality Contributions
to the Community.*

Smith & Jones
Certified Public Accountants
794 Mills Road
Anytown, State 31246
(516) 874-3400

*Smith & Jones is a member of the
Division for CPA Firms of the American
Institute of CPAs, the quality control
organization for accounting firms.*



PUBLICITY

When your firm completes its peer review, you may want to send a release to local daily and weekly newspapers and business journals. Your secretary or an assistant will need to get the names of the people who cover the accounting profession at your local newspapers and business journals. Once you have a list of names, send the news release to all of the media on the list.

For other releases, you should incorporate a statement about Division membership as a standard part of all releases issued by your firm. Even a release announcing a new staff member should contain the information that your firm is a member of the Division for CPA Firms.

Attached you will find examples of

- A - News release announcing completion of peer review
- B - New staff member announcement release
- C - Standardized statement on membership in the Division for CPA Firms

You should monitor the newspapers and make copies of any articles that appear. Then, these copies can be mailed to clients, prospective clients, bankers, attorneys, and others to whom you wish to communicate.



A - COMPLETION OF PEER REVIEW

NEWS RELEASE

CONTACT: William Anderson
(305) 237-9416

FOR IMMEDIATE RELEASE

CPA FIRM GETS TOP RATING

ORLANDO, May 5 -- Hoffman and O'Leary, an Orlando-based CPA firm, today received the top rating on a review of the firm's quality controls over its auditing and accounting practice.

The review, called a peer review, is conducted by specially trained CPAs from other firms. For bankers, attorneys, and general business people in need of CPA services, peer review reports provide an objective and comprehensive summary that can be used in selecting or evaluating a CPA firm.

"Our firm is committed to quality," said Mr. William Hoffman, managing partner of the firm. "In receiving this unqualified peer review report, we have documentation that we have achieved the highest standards within the profession today."

more . . .

The peer review was conducted under the auspices of the Division for CPA Firms of the American Institute of CPA's (AICPA). As voluntary members of the Division, Hoffman & O'Leary must undergo the rigorous peer review process every three years.

Under the peer review program, a CPA firm's practices and standards are reviewed by specially trained CPAs from other firms.

"The peer review team examined our work papers, our policies, and our procedures, and conducted a review of our hiring, training, and professional education practices," Hoffman said.

"They also examined a sampling of our engagements. Throughout, they found our firm to be in accordance with the rigorous standards established by the Division."

A free copy of the Hoffman & O'Leary peer review report can be obtained from the firm or from the Division coordinator, AICPA Division for CPA Firms, 1211 Avenue of the Americas, New York, New York 10036, (800) 272-3476.

more . . .



William Hoffman and Michael O'Leary founded the accounting firm in 1973. The firm currently numbers about 35 staff people and serves a wide variety of businesses, individuals, and nonprofit organizations throughout the central Florida area. The firm provides a full range of auditing, accounting, tax, management advisory, and personal financial planning services.

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B - NEW EMPLOYEE

NEWS RELEASE

CONTACT: Evelyn Wilson
(305) 515-3200

FOR IMMEDIATE RELEASE

ANDRIST JOINS GREENE & COMPANY

ORLANDO, May 5 -- Charlotte Andrist, certified public accountant, has joined Greene & Company as a supervisor in the firm's auditing department, announced Donald Greene, managing partner of the firm.

Andrist previously served as controller at the Trane Company in LaCrosse, Wisconsin, and as a staff accountant with a Milwaukee accounting firm. She earned a bachelor's degree in Business Administration from the University of Minnesota.

Andrist is a member of the American Institute of Certified Public Accountants and the Wisconsin Institute of Certified Public Accountants.

Greene & Company is one of 1,600 firms that holds membership in the Division for CPA Firms of the AICPA. Membership in the Division, while voluntary, demonstrates a significant commitment to

more . . .



professional excellence. Member firms are required to adhere to strict quality control procedures and to have those procedures and practices reviewed by specially trained CPAs from other firms every three years.

According to Greene, the firm currently employs about 35 people and serves clients throughout the central Florida area. The firm provides accounting, auditing, tax, and management advisory services to privately owned businesses, individuals, and nonprofit organizations.

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C - OTHER INFORMATION FOR NEWS RELEASES

The Division for CPA Firms was established in 1977 by the American Institute of Certified Public Accountants to serve as a mechanism for improving and maintaining the quality of practice of CPA firms.

Membership in the Division is voluntary and requires a peer review every three years. The peer review process involves an independent examination by specially trained, outside CPAs of the member firm's accounting and auditing practices. The report resulting from the peer review is available to the public from the member firms or from the Division for CPA Firms, AICPA, 1211 Avenue of the Americas, New York, New York 10036.

At present about 1,600 firms nationwide are members of the Division.



PRESENTATIONS

Presentations, in which information is presented by one or more individuals in person, are valuable opportunities for showcasing your firm and its Division membership. The special merits of the presentation are that you can make a greater impact through personal enthusiasm, that you can offer greater depth through questions and answers, and that the one-on-one contact creates or helps strengthen personal relationships, which can provide lasting benefit.

This section of the marketing kit addresses types of presentations, obtaining the presentation, and speaking platforms. Following are samples of:

- A - Speech insert
- B - Presentation to commercial loan officers
- C - Slide show script

Presentations can be valuable in various situations with all of your target audiences: clients, prospective clients, new/prospective employees, bankers, attorneys, and underwriters. It is important to identify when a presentation is an appropriate method of conveying information and what type of presentation should be given.

Types of Presentations

There are two primary types of presentations: informal and formal.

An informal presentation is, for the most part, a discussion. The formal presentation can be made to an individual or a small group. It will begin with a description by the presenter of the topic -- in this case membership in the Division for CPA Firms -- and will be followed by a discussion.



PRESENTATIONS

Page 2

The informal presentation can be very casual when it is a one-on-one meeting. However, this does not mean that the presenter is not prepared. He or she should have an objective in mind, a set of points to deliver, and answers to any possible questions. The second component of this marketing kit is devoted to such informal presentations. The information is presented on a videotape titled "PCPS Membership and Personal Selling: Real Life Vignettes" which is available to all Division members.

When made to a small group, the informal presentation should be somewhat more structured. If possible, you should prepare an agenda of topics you will cover and the order in which the discussion will progress. It also is helpful to offer handouts, such as Division ads, article reprints, or printed information on peer review.

There are a number of types of formal presentations. Often the formal presentation will use visual aids, such as flip charts, transparencies, or slides. It will rarely be made to one person. Formal presentations which can include information on the Division for CPA Firms include presentations to a small group from a single bank, law firm or client/prospect firm; a seminar on a specific accounting topic to which a diversified group of people have been invited; or a speaking engagement to a civic group or industry association.

Visual aids and handouts are available from the Division. A slide show with narration is available (script attached). The slide show can be used without the narration if you prefer to read the script yourself or if you choose to edit the script and reduce the number of slides. Division ads, publicity articles, and other printed materials also are available and will give the audience something to peruse and consider following the presentation.

If you choose not to show the slides during your presentation, you may want to have flip charts made that provide a visual outline of your talk. On each page of the flip chart should be two or three key points, stated concisely, to emphasize what you

PRESENTATIONS

Page 3

are saying. When you have finished making those points, you turn to the next page. This helps provide visual interest and emphasizes the key points you are making.

For example, in discussing the Division's history and current status, the page of the flip chart might read:

- o Division formed in 1977
- o About 1600 member firms
- o These firms:
 - employ almost half the CPAs in public practice
 - audit 86% of publicly held U.S. corporations

These charts can be hand-lettered by a calligrapher. Check with your printer or graphic design firm to locate a calligrapher.

In addition to the slide presentation script, which provides a good basic presentation, we have included a sample presentation on the Division titled "Presentation to Commercial Loan Officers." This speech can be adapted to other groups simply by changing a few comments and adding information of interest to the target audience.

You can use only small sections of these materials, if you wish to shorten the discussion on the Division and peer review, or you can write your own presentation, using these materials as a guideline.

Obtaining the Presentation

The key element in obtaining a presentation is identifying the interests of the target audience. Success will come most easily if you can explain why the meeting will be useful and important to the audience.



PRESENTATIONS

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Sometimes this will be through a straightforward phone call or letter -- if you think the target may be interested, or if you can raise their interest in hearing about peer review.

Sometimes it will be necessary to either create the opportunity to present, by addressing other topics of interest to the audience, or to take advantage of existing opportunities to deliver a message about the Division for CPA Firms. Various examples of obtaining or creating presentation opportunities follow.

o Existing Clients

- Call or write to inform your client about the results of your peer review.
- Include a brief presentation on the Division and peer review as part of a regular client meeting.
- Create a seminar on an accounting topic of interest to several of your clients and invite them to attend. Include a presentation segment on Division membership.

o Prospective Clients

- Call or write the prospect to set up a presentation of your firm's capabilities. Include a section on how quality control is handled by your firm, in which you can discuss peer review.
- If the client prospect seems curious about peer review in your initial contact by phone or mail, offer to come explain it in more detail. You may be able to use this as an entree to discuss your firm's capabilities.

o New/Prospective Employees

- Hold an orientation session for new employees periodically. Show the slide presentation on the Division for CPA Firms.
- Call or write to college placement or career planning offices, offering to give a presentation on peer review and quality control in the accounting profession. Explain that this is useful information for those entering the accounting field and involved in choosing a firm.

o Bankers/Attorneys/Underwriters

- Write a letter requesting an opportunity to introduce your firm and to explain how the firm maintains quality control through the industry's stringent self-regulation mechanism -- peer review. (See sample letters in earlier section on letters.)
- If you have a contact or a referral source, tailor a presentation to the group's interest. One member firm recently reported in the PCPS Reporter that they offered to make a presentation to a bank's commercial lending group on any accounting topic chosen by the group. They gave a presentation, on the chosen topic, then included a section on peer review. Although there was little prior knowledge about this surprise segment of the presentation, there was a great deal of interest and many questions.
- Stage a formal seminar on a topic of your choice that you believe will interest your target audience. Invite a varied group of guests and include peer review as part of the presentation.

8

Speaking Platforms

- Seek out speaking engagements to professional associations, trade associations or civic groups. The audiences likely will include bankers, attorneys, underwriters, referral sources and prospective clients.
- Identify groups of interest to you. Check association directories in the public library. Ask your chamber of commerce to send you lists of local civic clubs. Call the national association office to get the phone number and address of the local chapter.
- Call the organization to identify the person responsible for planning programs and scheduling speakers.
- Write a letter suggesting you speak to a meeting of the group. Taxes and personal financial planning are the topics most in demand by organizations, but you can offer a number of accounting topics, including peer review and quality control.
- Follow-up by phone to determine interest and schedule a speaking date.
- If the speech is to be on an accounting topic other than peer review, be sure to insert a section into the speech on this topic. Following is a suggested speech insert on the Division and peer review.

A - Speech Insert

"In any discussion of accounting, it is necessary to talk about the importance of quality control in this profession so entirely dependent on details, thoroughness, and correct procedure.

You may not be aware, but should be, that there is a voluntary organization devoted to the maintenance of quality control in the accounting profession. It is the Division for CPA Firms, organized in 1977 by the American Institute of CPAs -- the AICPA. The Division was formed to examine and improve the quality of accounting and auditing practices of CPA firms through mandatory peer reviews for its members.

The peer review is exactly what it sounds like, a stringent review of a firm's practice by peers, in which performance is measured against extremely high standards. The accountants conducting the review issue a report -- and that report is made public.

Voluntary membership in the Division for CPA Firms speaks to a commitment to quality. So, if you are choosing an

PRESENTATIONS

Page 8

accounting firm, check whether the firm is a member of the Division for CPA Firms and request their peer review. A brochure on this topic will be available on your way out following questions and answers."

B - PRESENTATION TO COMMERCIAL LOAN OFFICERS

(Before beginning your presentation, welcome those assembled and thank them for coming. If you were not introduced by someone, tell the group who you are and what you are going to discuss -- a relatively new development in the accounting profession that should make easier the jobs of those people attending the discussion. Indicate that there will be time at the conclusion of the presentation for questions and discussion.

Be sure to read your newspaper and watch television news for a day or so before your presentation. If something of interest to the group has been in the news, you might mention it in your introduction. After your initial comments, which should only take a minute or two, proceed with the presentation as follows.

Feel free to put the material into your own words for greater delivery comfort.)

I want to talk to you today about performance...quality control...standards of quality...and about being judged on quality.

None of us are strangers to being judged on performance. Our abilities are tracked by word of mouth, an increase in business, an increase in profitability, and so forth.

But most of us have, in our professional lives, gotten away from close scrutiny of quality on an individual or company basis.

In fact, do you know of any professional -- or professional group --- that allows its quality of practice to be closely scrutinized -- and then is given a report card on that quality? A report that is a thorough evaluation of ability to do a job, of performance, of adherence to prescribed quality standards? And further, a report that is made public?

That's exactly what almost 1,600 CPA firms across the country are doing -- and doing every three years.

These firms are members of an organization called the Division for CPA Firms. The Division was organized in 1977 by the American Institute of CPAs -- the AICPA.

Most of you know that the AICPA is the umbrella organization for individuals in the accounting profession. About 240,000 CPAs belong to the Institute. And the Institute has some pretty stiff rules and regulations for individual CPAs.

But, prior to 1977, the Institute did not have a mechanism that addressed the quality of CPA firms -- and most accounting and auditing is done by CPA firms.

So the Division was created to examine and improve the quality of accounting and auditing practices of CPA firms.

Membership in the Division is voluntary -- it is not mandatory. And membership requirements are tough.

The biggest requirement of membership is that scrutiny and public report I mentioned a moment ago -- what we in the profession call a peer review. It's just that -- a review of our practice by our peers.

In a peer review, a group of CPAs from other firms come into our office or offices, study our policies and procedures, examine our accounting and auditing work, inspect our files, interview our



people, measure our performance against a set of high standards, issue a report on what they found -- and then make that report public.

If they found areas where the firm being examined is weak, then the firm that was reviewed has to say, in writing, what it's going to do to correct the matter. And, it has to take that corrective action.

If the examiners find significant problems, then the firm might have to provide additional continuing education to its members, go through another peer review in a few months, or even, in severe cases, have to reissue financial statements.

This is a little like the First National Bank coming in and reviewing the systems and procedures of the Second National Bank -- and then issuing a public report. Awesome? Yes.

But what makes the Division and peer review important to you and your ability to do your job?

Each of you probably looks at hundreds of financial statements each year. Many of the financial statements are accompanied by a CPA's report. And you have learned over the years to rely on the high quality of work that is provided by CPA firms.

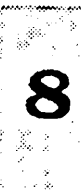
But in the past, to evaluate a particular accounting firm, you relied on experience with the firm, its reputation, knowledge of the integrity of the firm's people, or a recommendation by other professionals. These measurements have been, and continue to be, good ones.

Now, through the Division for CPA Firms, you have another tool at your disposal -- and a quite objective one. If you are unfamiliar with a particular firm, or if you just want to know more about the quality of a firm, you can write to the Division, at AICPA headquarters in New York, and, if the firm is a member of the Division, you can obtain a copy of that firm's most recent peer review report.

Or you can ask the firm itself to provide a copy.

Peer review covers such important areas as:

- whether the firm is free of financial, business, family or other relationships involving a client
- whether the people assigned to a job have the training and competence required in the circumstances



- whether personnel assigned to projects seek assistance, when necessary, so that accounting or auditing issues are properly resolved

- whether work is supervised properly to ensure it is carried out efficiently and in conformity with professional standards

- whether all professional staff members are provided with the training needed to keep them abreast of current developments

- and four other areas of equal importance to maintaining a quality accounting and auditing practice.

You might ask, is this system really effective? Has it made a difference? The answer is a resounding YES. As of December 31, 1985, 2,305 peer reviews had been completed, and 91 percent of those reviews resulted in suggestions for improvements -- suggestions to which member firms had to respond in order to continue as a member in good standing.

And membership is important to the firms in the Division. We have made a commitment to high quality work and to continuous improvement of our practices.

That commitment has a pretty high cost. A peer review for a very small firm costs one to two thousand dollars. And one of the largest firms will realize a cost of more than one million dollars. Peer reviews are required every three years, so this is a recurring cost.

So far today we have talked about peer review and have not discussed the other requirements for membership in the Division. Those other requirements include providing an average of 40 hours per year of continuing education to every professional on staff and the filing of annual reports.

I also need to give you a little of the terminology used within the Division, so that you will understand the peer review report when you look at one.

There are two sections of the Division -- the SEC Practice Section, or SECPS, and the Private Companies Practice Section, or PCPS. As you might



imagine, the SECPS members serve publicly held companies, and the PCPS members primarily serve privately held companies. The membership and peer review requirements are almost identical, though SECPS member firms have to comply with certain SEC considerations.

A couple of other terms you need to know -- a firm that gets a "clean" report is getting an "unqualified" report -- similar to the term unqualified as applied to an audit.

Conversely, a "qualified" peer review report means that the reviewed firm has to take some form of corrective action in order to meet quality standards.

Another term you will run across is "letter of comment." Even if a firm receives an unqualified report, it may still get a letter of comments on how its practice might be improved. And the firm responds in writing to this letter of comment, stating its intentions for improving its accounting and auditing practice.

I said earlier that about 1,600 firms across the country are members of the Division. You also

should know that these firms represent 58,000 CPAs, about half of all CPAs in public practice. And, these firms audit some 86 percent of the publicly traded companies in the United States -- companies that account for approximately 99 percent of the total sales volume of all such companies.

To say that we who are members of the Division are proud of the quality achievements of the past nine years is an understatement. As the managing partner of a West Coast firm put it,

"We always felt we had a quality practice. The users of our services told us so. But now we have a set of objective standards against which our quality is measured."

I have with me today directories of members of the Division that I will leave with you. Please feel free to contact any firm in the directory for more information or for a copy of its peer review. Or, you may contact AICPA directly, at the address listed in the directory.

And, now, are there questions?



C - SLIDE SHOW SCRIPT

DIVISION FOR CPA FIRMS

SLIDE SHOW

Copies of the Division slide show --
with slides and an audio tape --
may be obtained from Jack Mitchell
at AICPA in New York. The script
which follows will help you determine
whether the slide show would be appro-
priate for a particular presentation.

DIVISION FOR CPA FIRMS
SLIDE SHOW SCRIPT

VISUAL

AUDIO

1. BLANK SLIDE
2. DIVISION LOGO Music up and establish and under.
3. PHOTO OF BAY Performance . . .
BRIDGE . . . in any endeavor . . .
 . . . in any business . . .
4. PHOTO OF . . . that's all that really counts.
ARCHITECTURE But, how do you measure performance?
 How do you measure excellence?
5. PHOTO OF Integrity?
PAINTING Professionalism?
6. PHOTO OF And who should measure it?
SCULPTURE Every discipline . . .
7. PHOTO OF . . . every profession . . .
CUT GLASS . . . has its measure of performance . . .
 . . . of determining excellence.



SLIDE SHOW SCRIPT

Page Two

VISUAL

AUDIO

- | | |
|---------------------------|---|
| 8. "INTEGRITY" | Because that's how high levels of integrity are maintained . . . |
| 9. PHOTO OF
GOLD MEDAL | . . . that's how quality is controlled
. . . and that's how the rewards for excellence are determined. |
| 10. PHOTO OF
TROPHY | But, most important, standards of excellence . . .
. . . of professionalism . . .
. . . of performance, are the only ways |
| 11. PHOTO OF
RETAIL | the public . . . business and consumers
. . . can gauge the quality of the products and services they buy. |
| 12. GOV. STAMP | Usually, these standards are set either of two ways . . . by the government . . . |

SLIDE SHOW SCRIPT

Page Three

VISUAL

AUDIO

13. "AMA, ABA, AICPA" . . . or by various professional and business associations.
14. "INTEGRITY,
EXCELLENCE,
STANDARDS" What better way to encourage integrity and excellence than by defining the standards . . .
. . . and by developing a structure that will support and monitor them.
15. DIVISION MUSIC CHANGE
LOGO
16. ART SLIDE In 1977, the American Institute of
OF MEASUREMENT Certified Public Accountants, a 210,000 member professional association, created a new division especially for CPA firms. This was done to meet the needs of a growing profession . . .

SLIDE SHOW SCRIPT

Page Four

VISUAL

AUDIO

17. ART SLIDE . . . recognizing that a large majority
AICPA of CPAs now practice as firms . . .
not as individuals. .
18. ART SLIDE Within this division, two separate
AICPA/DIVISION sections were created.
19. ART SLIDE The Private Companies Practice Section
DIVISION/PCPS . . . or PCPS . . . for firms whose
clients are privately held companies.
20. ART SLIDE . . . and the Securities and Exchange
DIVISION/PCPS AND Commission Practice Section . . . or
SECPS the SECPS . . . for firms whose clients
include publicly traded corporations.
- Both were created to support and
monitor professional excellence and
quality services from CPA firms.

SLIDE SHOW SCRIPT

Page Five

VISUAL

AUDIO

21. ART SLIDE
1600+ FIRMS
Today, over 1,600 firms hold a Division membership . . . with a full one-quarter of these belonging to both sections.
22. ART SLIDE
58,000+ CPAs
Firms in the Division employ almost one-half of the CPAs in public practice in the United States today.
23. ART SLIDE
U.S. MAP/86%
And 86% of all the publicly held corporations in the United States . . .
24. ART SLIDE
U.S. MAP/99%
. . . accounting for 99% of the sales of all publicly held companies . . . are audited by Division members.
- That's impressive.
25. PHOTO OF
MONEY
It's also a lot of the country's wealth being audited.



SLIDE SHOW SCRIPT

Page Six

VISUAL

AUDIO

26. PHOTO OF
CALCULATOR

So, who audits the auditors? And how are
quality . . . performance . . . and
excellence established and maintained?

MUSIC SEGUE

27. "QUALITY,
PERFORMANCE,
EXCELLENCE"

One of the key ideas in creating the
Division for CPA firms was to institute
quality control measures . . . to
establish and monitor standards of
performance . . .

28. ART SLIDE
MAGNIFYING
GLASS - "QUALITY
CONTROL

. . . and to obtain corrective action
when appropriate.

29. PHOTO
PEER REVIEWER

So, one of the major requirements for
membership in the Division is a
commitment to an extensive peer review
every three years.

VISUAL

AUDIO

30. PHOTO
PEER REVIEWER
WORKING

These peer reviews are conducted by
teams of outside CPAs. During the
review . . .

31. PHOTO
PEER REVIEWER
WITH FIRM
PERSONNEL

each firm's quality control
system for its accounting and auditing
practice is thoroughly examined.

So are a representative sample of its
accounting and auditing engagements.
All in an effort to make sure a member
firm's . . .

32. "QUALITY
CONTROL"

quality control system is doing the job
and that it follows the procedures
spelled out.

Altogether, nine major areas of quality
control are examined during a peer
review.



SLIDE SHOW SCRIPT

Page Eight

VISUAL

AUDIO

- | | |
|---|---|
| 33. PHOTO
TWO CPAs | Independence . . . whether personnel are free of influences that might affect their integrity or objectivity on an audit. |
| 34. PHOTO
CPA WITH
MANAGEMENT AT
CONSTRUCTION SITE | Personnel assignments . . . whether the right people are on the job at the right time. |
| 35. PHOTO
TWO CPAs | Consultation . . . whether complex issues are researched and double checked. |
| 36. PHOTO
CPA WITH JUNIOR | Supervision . . . whether work is properly planned, supervised, and reviewed by senior personnel. |
| 37. PHOTO
CPA WITH NEW
EMPLOYEE | Hiring . . . whether the firm hires qualified people of integrity. |
| 38. PHOTO
CPA MOVING TO
NEW OFFICE | Promotion of personnel . . . whether people are qualified to carry out responsibilities and take on new ones. |

SLIDE SHOW SCRIPT

Page Nine

VISUAL

AUDIO

39. PHOTO
CPA READING
PAPER/PHONE
- Client relationships . . . whether the firm evaluates the integrity of each current and prospective client . . . and whether the firm is able to meet the needs of the client.
40. PHOTO
CPA ADDRESSING
STAFF
- Inspection . . . whether the firm periodically measures the quality of its own performance.
41. PHOTO
CONTINUING
EDUCATION
- And Professional Development . . . whether continuing education and training programs keep employees technically competent.
42. ART SLIDE
"\$1,000"
- It's an intensive review. And no small commitment!

The cost of a peer review can range anywhere from one or two thousand dollars for the smallest firm . . .



SLIDE SHOW SCRIPT

Page Ten

VISUAL

AUDIO

43. ART SLIDE
"\$1,000,000"

. . . to more than one million dollars
for one of the largest firms. And the
entire cost is paid by the reviewed firm.
But, it's worth the price.

MUSIC SEGUE

44. PHOTO
MODIFIED
REPORT

In the written result of the peer review
. . . which is available to the public

45. "MODIFIED
OR
UNQUALIFIED"

. . . a firm is given either a modified or
unqualified report.

46. PHOTO
CLOSE UP OF
MODIFIED
REPORT

Firms receiving a modified report may have
been cited for having either an inadequate
quality control system . . .

. . . or a system that isn't being
properly followed.

SLIDE SHOW SCRIPT

Page Eleven

VISUAL

AUDIO

47. PHOTO
UNQUALIFIED
REPORT

Firms receiving an unqualified report are considered to have good systems that are followed . . . although, it's not unusual for even these firms to receive letters recommending action for further improvement.

48. PHOTO
CPA TAKING
ACTION

But, whether the report is modified or unqualified, a firm is expected to take action on recommendations made in the peer review.

Plus there are still others that oversee these activities of the member firms in each section.

49. PHOTO
POB/ANNUAL
REPORTS

The SECPS has an independent Public Oversight Board . . . a committee of well known leaders from business and government that monitors the section's activities and reports on these activities to the Securities and Exchange Commission and the public.

8

SLIDE SHOW SCRIPT

Page Twelve

VISUAL

AUDIO

50. "CONTINUING
EDUCATION"

Peer review is not the only requirement for membership in the Division. For example, firms must provide 40 hours of continuing education per year for every professional staff person they employ.

Music fade out.

51. GRAPH OF
NO. OF PEER
REVIEWS

Has the Division been successful? And how do the Division's members feel about peer review, the quality control standards, and their membership?

52. PHOTO
CPA

#1: You can take greater pride in the work you do if quality has been recognized by other individuals in the profession.

53. PHOTO
CPA

#2: It's an educational process. And it promotes the kind of quality, professional work that's important to our firm . . . and the profession as a whole.

VISUAL

AUDIO

- | | |
|---|---|
| 54. PHOTO
WOMAN
CPA | #3: The peer review assured us that we were consistent in our auditing engagements and that we were doing things right in our branch offices, too. |
| 55. PHOTO
CPA | #4: Membership helps a firm attract good, new people. Every firm needs them if it's going to grow. I think our membership has done that for us. |
| 56. PHOTO
CPA | #5: Our membership was instrumental in obtaining a large client because it helped demonstrate our ability to perform the same, quality services as a national firm. |
| 57. LOGO | Music up and under. |
| 58. "QUALITY,
PROFESSIONALISM,
INTEGRITY" | Quality.
Professionalism.
Integrity. |



SLIDE SHOW SCRIPT

Page Fourteen

VISUAL

AUDIO

- | | |
|--|--|
| 59. PHOTO
SENIOR CPA WITH
JUNIOR | Helping members improve themselves . . . |
| 60. PHOTO
BUSINESS
PROFESSIONALS | . . . insuring the transfer of knowledge
and skills to other generations . . . |
| 61. ART SLIDE
CLOSE UP
OF LOGO | . . . and, in protecting it's own
interests, protecting the interests of
its clients . . . |
| 62. ART SLIDE
HANDSHAKE | . . . that's the Division for CPA Firms of
the AICPA. |
| 63. ART SLIDE
HAND SHAKE
WITH GLOW | We know that American business . . .
. . . and the general public depend on us. |

SLIDE SHOW SCRIPT

Page Fifteen

VISUAL

AUDIO

- | | |
|---|--|
| 64. ART SLIDE
HAND SHAKE WITH
GLOW AND LOGO | And so, we're depending on each other to
enhance the quality of our practices . . .
. . . to maintain the highest standards of
excellence and performance in a profession
that demands it. |
| 65. ART SLIDE
DIVISION
LOGO CLOSEUP | Music up and over and out. |
| 66. BLANK SLIDE | |



BROCHURES

Most member firms have taken advantage of the opportunity to highlight Division membership in printed brochures. Three samples are attached.

- A - J. G. Hodgson & Company, Inc.
New Bedford, Massachusetts
- B - James B. Frost and Company
Chattanooga, Tennessee
- C - Rippe & Kingston
Cincinnati, Ohio



WHO AUDITS THE AUDITORS

In 1977, the American Institute of Certified Public Accountants recognized the need for uniformity of standards and quality at the "firm" level as well as the individual level and established the Division for Firms. Members of the Division must adhere to stringent quality control practices. In addition, the firm is required to have its practice reviewed once every three years by a team appointed by the AICPA. This peer review is an intensive examination of the firm's quality control system, including a review of selected engagements performed by the firm.



OUR COMMITMENT TO QUALITY

Membership in the Division and the commitment to its standards mean that client and third-party users of the financial statements can be assured that the firm will be measured by the same quality control standards used by the "Big 8" firms. The issuance of an unqualified opinion serves as recognition that the firm has achieved a level of quality control standards and procedures that reflects the highest standards of measurement in the profession today.



**WITH
PARDONABLE
PRIDE**

We at Hodgson & Company are proud of our membership in the program and the commitment to quality for which it stands. We are particularly proud of the fact that we have never received less than an "unqualified" opinion since our initial involvement in the program.

Auditing and Accounting Services

Availability of accurate and timely financial data is essential in today's economic environment if businesses are to be successful. To assist our clients in meeting their financial reporting needs, James B. Frost and Company offers audit, review and compilation services.

James B. Frost and Company maintains rigid internal quality control procedures. We voluntarily participate in the American Institute of Certified Public Accountants (AICPA), Division for CPA Firms, Private Companies Practice Section. Participation in this program assures our clients that the quality of our audit and accounting services complies with the strict controls established by the AICPA, including an outside peer review.

Audited financial statements are often requested by management to provide the highest possible level of assurance as to the accuracy of the data and for other reasons such as:

- Obtaining or maintaining bank loans or other credit lines
- Bonding requirements
- Mergers and acquisitions
- Communicating financial information to shareholders or partners

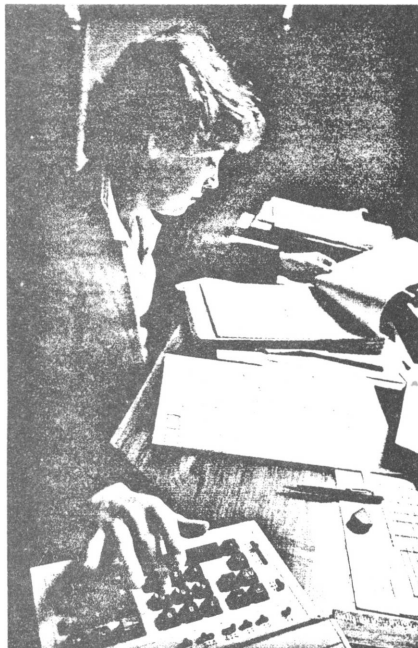
The primary objective of an independent audit is to express an opinion on the financial statements. Our firm utilizes a team of qualified professionals consisting of partner(s), manager(s), and staff personnel with experience and training in the client's industry.

Secondarily, the results, including a management letter outlining our observations for improving internal controls or other areas of financial concern, are reviewed with the client.

Unaudited financial statements are often requested by clients with less strict reporting requirements. For non-public entities, these services are available in the form of a review or a compilation:

- A review consists of inquiries and analytical procedures that provide a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with generally accepted accounting principles.
- A compilation consists of presenting information in the form of financial statements, which is the representation of management without undertaking to express any assurance on them.

Regardless of our clients' financial reporting needs, they can be assured of the highest level of quality. Our firm believes that no engagement is complete unless the client receives a service which is a management tool for planning the future.



QUALITY FIRST. With a commitment to continuing education beyond regulatory requirements, involvement in various committees of the Ohio Society of Certified Public Accountants, and as members of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants, we at Rippe & Kingston are constantly in touch with the most recent pronouncements in the accounting profession. To fulfill the requirements set forth by the PCPS, we are reviewed regularly by our professional peers. These reviews provide us with valuable feedback that we use to maintain the high standards of quality for which we are known.

At Rippe & Kingston, quality is our first concern.

RESPONSIVE TO CLIENTS. Our clients are at the center of our business philosophy. The ability to react quickly and effectively to your needs is the basic premise on which we operate. The authority to make decisions is local. When you call us, we act. There are no delays.

And you select the level of service *you* want. From involvement on an "as-needed" basis to frequent contact with our professionals, we administer all of our services with equal care.

But our concern for you does not end there. We do much more than paperwork. We build relationships. The rapport we have with our clients is of the utmost importance to us. On every engagement, we make a concerned effort to put you in contact with the same professionals with whom you have become acquainted. Our low employee turnover rate results in a continuity of personnel that is rare in the accounting profession. Getting to know you and your business is a unique privilege in our business.

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MEMBER CONSULTATION SERVICE

INTRODUCTION

The PCPS Member Consultation Service (MCS) is a voluntary cooperative service that facilitates consultation between member firms on subjects affecting their practices. PCPS firms whose personnel can provide useful consultation indicate the specific industries and fields in which they are willing to consult. To get the names and phone numbers of consultants for any industry listed, members call the toll-free number of the PCPS MCS. They then contact the consultant directly. If you would like to assist in the success of this program by volunteering the services of a partner, please call Jack Mitchell, Director, PCPS at 212/575-6359.

WHY AN MCS?

The AICPA Technical Information Services Division is a basic and important source of technical information to CPA firms. However, the staff of that Division cannot be knowledgeable of all the problems and of all recent operating developments in a host of specialized industries. The PCPS Member Consultation Service was established to help practitioners make contacts with other practitioners knowledgeable of the problems of specific industries to obtain technical advice and consultation.

HOW TO USE MCS

Complete information about MCS is included in the brochure in the front pocket of this manual. However, brochures have a way of getting lost, so the information in the brochure is briefly summarized here.

To use the service call the toll-free number, identify your firm (which must be a PCPS member) and the code number of the industry about which you want to consult. The operator will tell you how many consultants are listed, their location, the size of their firms, and whether they are listed for accounting and auditing, for tax, or for general services. You select the ones you want to call and the operator will give you the names and phone numbers. If you can't reach the right person immediately, leave word that you are calling for PCPS member consultation, asking the person to call you back collect.

The code number -- if you don't have the brochure handy -- is based primarily on the business code used on corporate tax returns. However, the PCPS staff should still be able to help you if you describe the industry with reasonable specificity.

The MCS telephone numbers are:

In New York State -- 212/575-6446

Elsewhere -- 800/272-3476

Each participating firm agrees that the consultant(s) it lists will spend up to fifteen minutes responding to a consultation request. This will normally be telephone time, but may sometimes involve some simple research.

MCS consultation is intended to help participants resolve actual situations that now confront them. It should not be used to discuss abstract or theoretical questions.

There may be instances where the consultant firm will, by prior arrangement, bill the firm that initiates the consultation for out-of-pocket expenses such as photocopying, postage or phone charges. There is no other provision for inter-firm billing. Each participating firm agrees to provide up to fifteen minutes consultation as a complimentary service to other PCPS firms.

Occasionally a participant may ask a consultant to spend additional time on a project, for a fee. Any such arrangements are solely between the firms involved. Developing such arrangements is not an MCS objective.

The PCPS and the AICPA assume no responsibility for the quality or technical accuracy of the consultation provided. All PCPS firms that volunteer are listed without screening.

OTHER MEMBER-TO-MEMBER ASSISTANCE

The MCS enables all PCPS firms to secure informal member-to-member consultation on specific industries and fields. There are many other ways in which PCPS firms can work together, such as:

- Correspondent relationships for inventory observation or other accounting or audit procedures at remote locations.
- Conducting inspections in accordance with the ninth element of quality control.
- Submitting joint venture proposals for engagements that exceed a single firm's own resources.
- Sharing the cost of in-house CPE programs.

Firms interested in such relationships may consult the Division's **Directory of Member Firms**, which is sequenced geographically.

Members often engage other member firms to conduct firm-on-firm peer reviews. The AICPA's Quality Control Review Division will provide, on request, a list of firms that have indicated an interest in conducting peer reviews.

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TECHNICAL INFORMATION SERVICES DIVISION

MEMBER INQUIRIES

AICPA Technical Information Service (TIS) staff provide responses to questions involving accounting principles, financial statement presentation, auditing and reporting standards, accounting and review services, and other aspects of professional practice. Opinions are not given on the tax or legal implications of questions submitted to this division.

TIS is handling approximately 25,000 inquiries per year. The staff attempts to respond to all calls on the same day and certainly within 24 hours. Members may call the following toll free numbers:

- For New York the number is 800-522-5430.
- For the rest of the United States, the number is 800-223-4158.

TIS staff will also respond in writing to written inquiries.

PUBLICATIONS

The Technical Information Services Division is responsible for, and can respond to questions about, the publications listed below. Those publications can be obtained by calling the AICPA Order Department, 212-575-6426.

1. AICPA **Professional Standards** looseleaf subscription service (also available in an annual paperback edition) — covers auditing, accounting and review services, professional ethics, MAS standards, tax responsibilities, quality control, international accounting standards and auditing guidelines, and AICPA bylaws.
2. The **Audit and Accounting Manual** (looseleaf and paperback) — includes aids such as illustrative working papers, audit programs, confirmation forms, disclosure checklists, and reports on audits, reviews and compilations.
3. **Disclosure Checklists** (published each Fall) — presents in 8½" X 11" size the disclosure checklists in the Audit and Accounting Manual.
4. **Technical Practice Aids** (looseleaf and paperback) — includes frequently asked questions and TIS responses, Statements of Position of the Accounting and Auditing Standards Divisions and sample quality control documents for local CPA firms and for sole practitioners.
5. **Accounting Trends and Techniques** (an annual publication) — includes the results of an annual survey of accounting and reporting practices as reflected in 600 published annual reports.

NATIONAL AUTOMATED ACCOUNTING RESEARCH SYSTEM (NAARS)

NAARS is a computerized method of researching annual reports, proxy statements, authoritative accounting and auditing promulgations of the AICPA, FASB, SEC, etc. As indicated below, various subscription plans are available and AICPA Information Retrieval Department Staff will perform research for members of the profession.

NAARS DATA BASE

The NAARS data base contains three files:

1. **Annual Reports.** This file consists of annual reports to shareholders of corporations whose stock is traded on the New York and American Stock Exchanges and selected companies traded Over-The-Counter whose balance sheet date falls between July 31 and the following June 30. Only the financial statements, footnotes, auditor's opinion and management responsibility letter, FASB 33 material, and proven/and unproven reserves are in the file.
2. **Accounting Literature.** This comprehensive file includes the full text, including superseded material, of AICPA professional literature, (including audit and accounting guides, statements of position, etc.) issued by the AICPA; all FASB statements, interpretations, and bulletins; SEC regulations, releases and bulletins; Cost Accounting Standards Board statements; and other important technical literature.
3. **Proxy File.** This file consists of selected elements of proxy statements of all Fortune companies.

NAARS CAPABILITIES

The following characteristics make the NAARS system unique:

1. **Full Text System** - Every word of every document on file is stored in the computer and is searchable.
2. **Real Time System** - The computer can be accessed over telephone lines from a computer terminal in the practitioner's office.
3. **Interactive Mode of Operation** - The researcher carries on a dialogue with the computer during the search process, broadening or narrowing the search by modifying the information retrieved.
4. **Multiple-Term Coordinate Search Capabilities** - The researcher can create strings of words or phrases based on his judgment concerning what documents he wants to see and how he wants to search.

LIBRARY SERVICES DIVISION

The Library provides an information service to AICPA members by lending books and journals, providing photocopies of specific materials, and preparing bibliographies on requested topics.

Members can borrow books and journals from the Library for periods ranging from two to four weeks, depending on their geographic location.

The Library handles approximately 24,000 telephone requests per year from members. Members may call the following toll free numbers:

- For New York the number is 800-522-5434.
- For the rest of the United States the number is 800-223-4155.

The Library also assists about 15,000 visitors annually.

The Library is one of the most extensive in the country with a collection size of approximately (a) 65,000 catalogued/pamphlets, (b) 22,000 books and bound journals, (c) 500 current periodicals subscriptions, (d) 1,300 periodical titles and (e) 60,000 microfiche annual reports.

The Library also provides support for accounting research through compilation and production of the Accountants' Index, which lists by author, title and subject, books and journal articles in the AICPA Library.

FASB EMERGING ISSUES TASK FORCE

Practitioners faced with new types of transactions may benefit from the deliberations of the Financial Accounting Standards Board's emerging issues task force on the accounting issues that such transactions may raise. Items to be considered by the task force are announced in the FASB's Action Alert. The Institute's technical information service (800/223-4158 or 800/522-5430 in New York State) can tell callers whether the task force has considered a specific matter.

The task force, established in 1984 to provide timely guidance on emerging issues, now has a heavy agenda of accounting issues relating primarily to the many new forms of financial transactions and financial instruments. It meets about every six weeks to consider issues summary papers prepared by the FASB staff and by members of the task force. Each issue is analyzed by a separate small business advisory group to provide the FASB staff with the small business implications of the issue.

James J. Leisenring, FASB director of research and technical activities, chairs the task force. Most large CPA firms are represented on the task force together with small firms and industry representation. Other participants include the SEC chief accountant and regulatory agencies, such as the Federal Home Loan Bank Board.

Meetings are held in New York and are open to the public. Information on the meetings is in the FASB's Action Alert.

By calling the FASB (203/329-8401), practitioners can, for a fee, obtain issues summaries and the minutes of meetings. According to Leisenring, practitioners who do not want or need the full service can obtain information on a particular issue by calling the FASB.

PUBLICATIONS ON INDUSTRY-RELATED ACCOUNTING
AND AUDITING MATTERS
AS OF APRIL 1985

<u>INDUSTRY</u>	<u>PUBLICATION</u>	<u>YEAR PUBLISHED</u>
Agribusiness	Statement of Position, Accounting by Agricultural Producers and Agricultural Cooperatives.	1985
Airlines	Audits of Airlines.	1981
Banking and Finance	Audits of Banks; Statement of Position, Reporting by Banks of Investment Securities Gains or Losses.	1983
	Audits of Finance Companies.	1973
	Savings and Loan Associations, Revised Edition.	1979
	Statement of Position, Accounting for Dollar Repurchase - Dollar Reverse Repurchase Agreements by Sellers - Borrowers.	1985
	Audits of Casinos.	1984
Contractors	Construction Contractors; Statement of Position, Accounting for Performance of Construction-Type and Certain Production-Type Contracts.	1981
	Audits of Government Contractors; Statement of Position, Accounting for Performance of Construction-Type and Certain Production-Type Contracts.	1975
	Audits of Government Contractors; Statement of Position, Accounting for Performance of Construction-Type and Certain Production-Type Contracts.	1981
	Audits of Fire and Casualty Insurance Companies; Statements of Position: Revision of Form of Auditor's Report; Accounting for Property and Liability Insurance Companies; Auditing Property and Liability Reinsurance.	1966
Insurance	Statements of Position: Revision of Form of Auditor's Report; Accounting for Property and Liability Insurance Companies;	1974
	Auditing Property and Liability Reinsurance.	1978
	Audits of Fire and Casualty Insurance Companies;	1966
	Statements of Position: Revision of Form of Auditor's Report; Accounting for Property and Liability Insurance Companies;	1974

<u>INDUSTRY</u>	<u>PUBLICATION</u>	<u>YEAR PUBLISHED</u>
Insurance	Audits of Stock Life Insurance Companies;	1972
	Statements of Position: Confirmation of Insurance Policies in Force;	1978
	Accounting for Investments of Stock Life Insurance Companies;	1979
	Auditing Life Reinsurance.	1984
Non-Profit	Audits of Certain Nonprofit Organizations;	1981
	Statement of Position, Accounting Principles and Reporting Practices for Certain Nonprofit Organizations.	1978
	Audits of Colleges and Universities;	1973
	Statement of Position, Financial Accounting and Reporting by Colleges and Universities.	1974
	Hospital Audit Guide;	1972
	Statements of Position: Clarification of Accounting, Auditing, and Reporting Practices Relating to Hospital Malpractice Loss Contingencies;	1978
	Accounting by Hospitals for Certain Marketable Equity Securities;	1978
	Reporting Practices Concerning Hospital-Related Organizations;	1981
	Financial Reporting by Not-For-Profit Health Care Entities for Tax-Exempt Debt and Certain Funds Whose Use is Limited.	1985

<u>INDUSTRY</u>	<u>PUBLICATION</u>	<u>YEAR PUBLISHED</u>
Non-Profit	Audits of State and Local Governmental Units; Statements of Position: Accrual of Revenues and Expenditures by State and Local Governmental Units;	1974
	Accounting for Interfund Transfers of State and Local Governmental Units;	1975
	Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit;	1977
	Accounting and Financial Reporting by Governmental Units.	1978
	Audits of Voluntary Health and Welfare Organizations.	1980
Real Estate	Statements of Position: Accounting Practices of Real Estate Investment Trusts;	1974
	Accounting Practices of Real Estate Investment Trusts;	1975
	Accounting for Investments in Real Estate Ventures.	1978
Securities	Audits of Brokers and Dealers in Securities, Revised Edition.	1978
	Audits of Investment Companies; Statements of Position: Financial Accounting and Reporting by Face-Amount Certificate Companies;	1973
	Financial Accounting and Reporting by Investment Companies;	1974
	Accounting for Municipal Bond Funds.	1977
		1979
Services	Audits of Service-Center-Produced Records.	1974

If an AICPA Statement of Position has been issued on a subject related to an audit guide, it has either been incorporated in the audit guide or is provided with the guide at no additional charge.

**STATEMENTS OF POSITION EXTRACTED BY THE FINANCIAL
ACCOUNTING STANDARDS BOARD (FASB)**

<u>INDUSTRY</u>	<u>STATEMENT OF POSITION</u>	<u>FASB STATEMENT NO.</u>
Banking and Finance	Accounting Practices in the Mortgage Banking Industry.	65
	Accounting for Origination Costs and Loan and Commitment Fees in the Mortgage Banking Industry.	65
Entertainment	Accounting Practices in the Broadcasting Industry.	63
	Accounting by Cable Television Companies.	51
	Accounting for Motion Picture Films.	53
	Accounting Practices in the Record and Music Industry.	50
Insurance	Accounting for Investments of Stock Life Insurance Companies.	60
	Accounting for Property and Liability Insurance Companies.	60
	Accounting for Title Insurance Companies.	60 & 61
Real Estate	Accounting for Costs to Sell and Rent, and Initial Rental Operations of Real Estate Projects.	67
	Application of the Deposit, Installment, and Cost Recovery Methods in Accounting for Sales of Real Estate.	66

<u>INDUSTRY</u>	<u>STATEMENT OF POSITION</u>	<u>FASB STATEMENT NO.</u>
Real Estate	Questions Concerning Profit Recognition on Sales of Real Estate.	66
	Accounting for Real Estate Acquisition, Development, and Construction Costs.	67

**SELECTED PUBLICATIONS ON OTHER SPECIALIZED AUDITING MATTERS
AS OF JANUARY 1985**

<u>SUBJECT</u>	<u>PUBLICATION</u>	<u>YEAR PUBLISHED</u>
Audit Sampling	Audit Sampling Guide.	1983
Computers	Audit and Control Considerations in a Minicomputer Environment.	1981
	The Auditor's Study and Evaluation of Internal Control in EDP Systems.	1977
	Computer-Assisted Audit Techniques.	1979
Employee Benefit Plans	Audits of Employee Plans.	1983
	Statement of Position, Accounting Practices for Certain Employee Stock Ownership Plans.	1976
Personal Financial Statements	Personal Financial Statements Guide.	1982
Small Business Engagements	Audit Problems Encountered in Small Business Engagements.	1982
	The Market Place for Compilation, Review and Audit Services.	1981

MANAGEMENT ADVISORY SERVICES (MAS) PRACTICE AIDS

	<u>Year Published</u>
<u>MAS Small Business Consulting Practice Aids</u>	
1. Assisting Small Business Clients in Obtaining Funds	1983
2. Identifying Client Problems	1983
3. Assisting Clients Maximizing Profits	1984
4. Effective Inventory Management for Small Manufacturing Clients	1985
5. Assisting Clients in Determining Pricing for Manufactured Products	1985
<u>MAS Technical Consulting Practice Aids</u>	
1. EDP Engagements: Systems Planning and General Design	1982
2. Financial Preparation	1983
3. Financial Ratio Analysis	1983
4. EDP Engagement: Software Package Evaluation and Selection	1984
5. EDP Engagement: Assisting Clients in Software Contract Negotiations	1984
6. Assisting Clients in the Selection and Implementation of Dedicated Word Processing Systems	1984
<u>MAS Practice Administration Services</u>	
1. Developing an MAS Engagement Control Program	1984

DISCLOSURE CHECKLISTS - FALL 1985 EDITION

This 1985 edition of the disclosure checklists was extracted from the Audit and Accounting Manual, which is part of the AICPA's Nonauthoritative Technical Practice Aids series. The checklists are published each fall. Both the checklists and the manual can be ordered by calling the AICPA Order Department, 212/575-6426.

Fall 1985 Edition

Disclosure Checklists

A FINANCIAL REPORTING PRACTICE AID

Extracted from the
AICPA Audit and Accounting Manual
Nonauthoritative Technical Practice Aids
(As of October 1985)

Disclosure Checklists

A FINANCIAL REPORTING PRACTICE AID

Extracted from the
AICPA Audit and Accounting Manual
Nonauthoritative Technical Practice Aids
(As of October 1985)

The AICPA Audit and Accounting Manual has not been approved, disapproved, or otherwise acted upon by any senior technical committees of the American Institute of Certified Public Accountants or the Financial Accounting Standards Board and has no official or authoritative status.

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1 2 3 4 5 6 7 8 9 TI 8 9 8 7 6 5

DISCLOSURE CHECKLISTS

The checklists included in this section have been developed by the staff of the Technical Information Division of the AICPA as non-authoritative technical practice aids. At the request of certain AICPA members, these checklists are also being made available for purchase by AICPA members subject to their recognition of the following:

- o The checklists are "tools" and in no way represent official positions or pronouncements of the AICPA.
- o The checklists have been updated through SAS No. 49, SSARS No. 5, FASB Statement of Financial Accounting Standards No. 85, FASB Interpretation No. 38, and FASB Technical Bulletin No. 85-2. The checklists should be modified, as appropriate, for subsequent pronouncements. In determining the applicability of a pronouncement, its effective date should also be considered.
- o The checklists should be used by or under the supervision of persons having adequate technical training and proficiency in the application of generally accepted accounting principles, generally accepted auditing standards, and statements on standards for accounting and review services.
- o The checklists do not represent minimum requirements and do not purport to be all inclusive. The checklists were developed for use in respect of the financial statements of general "for profit" companies and probably will require extensive modification if applied to the financial statements of "not-for-profit" organizations and companies in specialized industries. Section 8500 includes a list of FASB Statements and Interpretations related to specialized industries which are not included in this checklist.

Users of these checklists are urged to refer directly to applicable authoritative pronouncements when appropriate.

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AAM Section 8100

Disclosure Checklists—General

.01 Many auditors and accountants find it helpful to use checklists as practice aids in the preparation of financial statements and reports. Some firms have developed their own checklists for internal use, and may also have specialized checklists to meet the needs of their practices, such as checklists for clients in particular industries or clients that report to the SEC. Some state CPA societies have developed checklists as practice aids which may be available to other practitioners as well as to their own members. Some commercial publishers also include checklists in certain of their publications. However, authoritative literature does not require the use of such checklists, nor does it prescribe their format or content, which vary.

.02 Checklists typically consist of a number of brief questions or statements that are accompanied by references to Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements of Financial Accounting Standards, Accounting Principles Board Opinions, and Accounting Research Bulletins. Some checklists also include references to FASB Interpretations and to selected SEC disclosure requirements. The extent of detail included in checklists varies with the judgment of the preparers on how extensively to refer to and highlight authoritative literature without developing a checklist that is too long and unwieldy. Accordingly, checklists may serve as convenient memory aids but cannot be used as a substitute for direct reference to the authoritative literature.

.03 Checklists usually provide for checking off or initialing each question or point to show that it has been considered. The format used in these sections is a typical one; it provides for "yes," "no," and "not applicable" answers and presumes that remarks would be prepared on separate cross-referenced memorandums. Some preparers, however, prefer to include space for remarks in the body of the checklist while others prefer alternative checklist formats. For example, a checklist format may provide for the following set of answers: "not applicable," "not material," "in statements" and "in note" (with provisions for indicating a cross reference to the specific statement caption or note). Another format may provide for only two answers, "disclosed" and "not applicable." Firms and practitioners who develop their own checklists should adopt formats that suit their needs and preferences.

.04 Disclosure checklists are generally accompanied by caveats that include all of the following points:

- o Use of the checklists requires the exercise of individual professional judgment and may likely require some modification based on the circumstances of individual engagements.
- o The checklists are not all inclusive and are not intended to present minimum requirements.
- o Users need to modify the checklists for any pronouncements issued subsequent to those mentioned in the checklist.

If widespread circulation is expected, the preparers also generally stress the nonauthoritative or unofficial status of the checklists and disclaim responsibility for the way they may be used.

—The next page is 8201.—

AAM Section 8200

Auditors' Reports Checklist

.01 This checklist has been developed by the staff of the Technical Information Division of the AICPA as a nonauthoritative practice aid. Accordingly, the notice on page 8001 is incorporated herein by reference.

.02 Explanation of references:

- SAS = Statement on Auditing Standards
 (AU) = Reference to section number in
AICPA Professional Standards
 (vol. 1) of SAS cited
- SSARS = Statement on Standards for Ac-
 counting and Review Services
 (AR) = Reference to section number in
AICPA Professional Standards
 (vol. 2) of SSARS cited

.03 Checklist Questionnaire

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1. Does the auditor's report include appropriate:			
a. Addressee? [SAS 2, par. 8 (AU 509.08)]	—	—	—
b. Date (or dual dates) of the report? [SAS 1, sec. 530 (AU 530); SAS 15, par. 2 (AU 505.02); SAS 26, pars. 15-17 (AU 504.15-.17)]	—	—	—
2. If the auditor is not independent, has the appropriate disclaimer been expressed regardless of the extent of services provided? [SAS 1, sec. 220 (AU 220)]	—	—	—
a. For a public entity? [SAS 26, pars. 8-10 (AU 504.08-.10)]	—	—	—
b. For a nonpublic entity? [SSARS No. 1, pars. 22 & 38 (AR 100.22 and 100.38)]	—	—	—

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
3. Does the reporting language conform with the auditor's standard report on:			
a. Financial statements of a single year or period? [SAS 2, par. 7 (AU 509.07)]	---	---	---
b. Comparative financial statements? [SAS 15, par. 3 (AU 505.03)]	---	---	---
4. Does the report include appropriate language in respect of the following:			
a. Report on only one basic financial statement and there are no scope limitations? [SAS 2, par. 13 (AU 509.13)]	---	---	---
b. Report on comparative statements of income, retained earnings and changes in financial position without presentation of the comparative balance sheets for the prior years ended? [SAS 15, par. 3 (AU 505.03)]	---	---	---
c. Part of examination made by other independent auditors? [SAS 1, sec. 543 (AU 543); SAS 2, par. 14 (AU 509.14)]	---	---	---
d. Departure from a promulgated accounting principle when conformity would result in a misleading presentation? [SAS 2, pars. 18-19 (AU 509.18-.19)]	---	---	---
e. Report of a predecessor auditor? [SAS 7 (AU 315); SAS 15, pars. 8-12 (AU 505.08-.12)]	---	---	---
f. Updating of a previously issued opinion? [SAS 15, pars. 2 & 6-7 (AU 505.02 & 505.06-.07)]	---	---	---
g. Comparative financial statements with differing opinions? [SAS 15, par. 5 (AU 505.05)]	---	---	---

Yes No N/A

- | | | | | |
|----|--|-----|-----|-----|
| h. | Audited and unaudited financial statements in comparative form?
[SAS 26, pars. 14-17 (AU 504.14-.17)] | --- | --- | --- |
| i. | Decision to emphasize a matter?
[SAS 2, pars. 9 and 27 (AU 509.09 and 509.27)] | --- | --- | --- |
| 5. | Has a qualified opinion or disclaimer of opinion been expressed if: | | | |
| a. | Scope limitations precluded application of one or more auditing procedures considered necessary in the circumstances?
[SAS 2, pars. 10-13 (AU 509.10-.13); SAS 31, par. 22 (AU 326.23)] | --- | --- | --- |
| b. | The financial statements are affected by material uncertainties concerning future events, the outcome of which is not susceptible of reasonable estimation at the report date?
[SAS 2, pars. 21-26 (AU 509.21-.26); SAS 34, pars. 11-13 (AU 340.11-.13); SAS 2, par. 39 as amended by SAS 43, par. 6 (AU 509.39)] | --- | --- | --- |
| 6. | Has a qualified opinion or adverse opinion been expressed if the following circumstances are present: | | | |
| a. | Lack of conformity with generally accepted accounting principles (including inadequate disclosure)?
[SAS 2, pars. 15-19 (AU 509.15-.19); SAS 17, par. 15 (AU 328.15); SAS 32, par. 3 (AU 431.03); SAS 34, par. 11 (AU 340.11)] | --- | --- | --- |
| b. | Departure from consistent application of accounting principles?
[SAS 1, sec. 546 (AU 546)] | --- | --- | --- |

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
7. If a qualified opinion, adverse opinion, or disclaimer of opinion is expressed:			
a. Are all the substantive reasons for the opinion or disclaimer disclosed? [SAS 2, pars. 32, 42 and 45 (AU 509.32, 509.42 and 509.45)]	—	—	—
b. Is the reporting language clear and appropriate for the—			
(1) Qualified opinion? [SAS 2, pars. 29-40 as amended by SAS 43, par. 6 (AU 509.29-.40)]	—	—	—
(2) Adverse opinion? [SAS 2, pars. 41-44 (AU 509.41-.44)]	—	—	—
(3) Disclaimer of opinion? [SAS 2, pars. 45-47 (AU 509.45-.47)]	—	—	—
8. Does the report include modification, if applicable, for the following:			
a. Conditions that precluded application of necessary auditing procedures to opening inventories and/or long term investments? [SAS 1, sec. 542.05-.06 (AU 542.05-.06)]	—	—	—
b. Regulated companies? [SAS 1, sec. 544.02-.04 (AU 544.02-.04); SAS 14, pars. 2-8 (AU 621.02-.08)]	—	—	—
c. Inadequate disclosure? [SAS 1, sec. 545 (AU 545)]	—	—	—
d. First examination—inadequate financial records or client-imposed limitations? [SAS 1, sec. 546.15-.16 (AU 546.15-.16)]	—	—	—
e. Client representations about related party transactions? [SAS 45, par. 2 (AU 334.12)]	—	—	—
f. Client's refusal to provide written representation? [SAS 19, par. 11 (AU 333.11)]	—	—	—

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
g. Limitations on scope of lawyer's response? [SAS 12, pars. 12-14 (AU 337.12-.14)]	—	—	—
h. Unresolved matters involving specialists? [SAS 11, par. 9 (AU 336.09)]	—	—	—
i. Scope limitation concerning errors or irregularities? [SAS 16, par. 14 (AU 327.14)]	—	—	—
j. Illegal acts by clients? [SAS 17 (AU 328)]	—	—	—
k. [Reserved]			
l. Segment information? [SAS 21 (AU 435)]	—	—	—
m. Entity's continued existence? [SAS 34, pars. 11-13 (AU 340.11-.13)]	—	—	—
n. Material misstatement of the financial statements? [SAS 47, par. 31 (AU 312.31)]	—	—	—
o. Financial statements issued before the effective date of a Statement of Financial Accounting Standards when disclosure is not made of the effect of a restatement which will be required in the future as a result of the FASB Statement? [Interpretation 3 of SAS 1, section 410 (AU 9410.13-.15)]	—	—	—
9. Has a piecemeal opinion been avoided? [SAS 2, par. 48 (AU 509.48); SAS 14, par. 12 (AU 621.12)]	—	—	—
10. For special reports, have the provisions of SAS 14 and SAS 35 been complied with:			
a. Statements prepared in accordance with a comprehensive basis of accounting other than generally accepted accounting principles? [SAS 14, pars. 2-8 (AU 621.02-.08)]	—	—	—

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
b. Specified elements, accounts or items of a financial statement? [SAS 14, pars. 9-14 (AU 621.09-.14); SAS 35 (AU 622)]	---	---	---
c. Compliance with aspects of agreements or regulatory requirements relating to audited financial statements? [SAS 14, pars. 18-19 (AU 621.18-.19)]	---	---	---
d. Financial information that requires a prescribed form of auditor's report? [SAS 14, pars. 20-21 (AU 621.20-.21)]	---	---	---
11. If information is to accompany the basic financial statements and auditor's report in an auditor-submitted document (long-form report):			
a. Is there a clear distinction between the client's representations and auditor's representations? [SAS 29, par. 20 (AU 551.20)]	---	---	---
b. Does the auditor's report on the accompanying information:			
(1) State that the examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole?	---	---	---
(2) Specifically identify the accompanying information?	---	---	---
(3) State that the accompanying information is presented for purposes of analysis and is not part of the basic financial statements?	---	---	---
(4) State whether the additional information has been subjected to the auditing procedures applied in examining the basic financial statements and the appropriate expression or disclaimer? [SAS 29, pars. 6-11 (AU 551.06-.11)]	---	---	---

Yes No N/A

12. If an auditor-submitted document with accompanying information (long-form report) is co-existing with a document that includes just the basic financial statements and auditor's report:

a. Do the basic financial statements in all co-existing documents consistently include all the information necessary for a fair presentation in conformity with generally accepted accounting principles?

[SAS 29, par. 21 (AU 551.21)]

b. Are any additional comments or explanations by the auditor consistent with the description of the scope of the examination in the auditor's standard (or modified) report?

[SAS 29, par. 20 (AU 551.20)]

13. If the document contains interim financial information, has the auditor's report been expanded if required?

[SAS 36, pars. 24-30 (AU 722.24-.30)]

14. If supplementary information required by the FASB is presented outside the basic financial statements in an auditor-submitted document, has an opinion been disclaimed on such information unless it has been audited?

[SAS 29, par. 7 (AU 551.07); SAS 27, pars. 8 & 11 (AU 553.08 & 553.11)]

15. If the client is subject to FASB requirements to include certain supplementary information in documents containing audited financial statements, has the auditor's report been appropriately modified if:

a. Required supplementary information is omitted?

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
b. Measurement or presentation of the supplementary information departs materially from guidelines prescribed by the FASB?	_____	_____	_____
c. The auditor is unable to complete the procedures prescribed by SAS 27 and, if applicable:			
(1) SAS 28, par. 4 (AU 554.04) for supplementary information on the effects of changing prices?	_____	_____	_____
(2) SAS 45, par. 3 (AU 557.05) for supplementary oil and gas reserve information? [SAS 27, pars. 8-11 (AU 553.08-.11)]	_____	_____	_____
16. If a report on internal accounting control is to be issued ¹ is the appropriate form used for:			
a. Expression of an opinion on the entity's system of internal accounting control in effect as of a specified date or during a specific period of time? [SAS 30, pars. 37-46 (AU 642.37-.46)]	_____	_____	_____
b. Report for restricted use of management, specified regulatory agencies, or other specified third parties based solely on a study and evaluation made as part of an audit of financial statements but not sufficient for expressing an opinion on the system? [SAS 30, pars. 47-53 (AU 642.47-.53)]	_____	_____	_____

¹Material weaknesses in internal accounting control that have not been corrected before they come to the auditor's attention must be communicated, preferably in writing, to senior management and the board of directors or its audit committee. [SAS 20, par. 4 (AU 323.04)]

Yes No N/A

- c. Report on all or part of an entity's system for restricted use of management or specified regulatory agencies, based on the regulatory agencies' pre-established criteria?
[SAS 30, pars. 54-59 (AU 642.54-.59)]
- d. Other special purpose reports on all or parts of the entity's system for restricted use of management, specified regulatory agencies, or other specified third parties?
[SAS 30, pars. 60-61 (AU 642.60-.61); SAS 44, pars. 35, 41 and 46 (AU 324.35, .41 and .46)]
17. If reporting in a client-prepared document on condensed financial statements (either for an annual or an interim period) that are derived from audited financial statements of a public entity that is required to file, at least annually, complete audited financial statements with a regulatory agency, does the auditor's report indicate:
- a. That he has examined and expressed an opinion on the complete financial statements?
- b. The date of his report on the complete financial statements?
- c. The type of opinion expressed?
- d. Whether, in his opinion, the information set forth in the condensed financial statements is fairly stated in all material respects in relation to the complete financial statements from which it has been derived?
[SAS 42, par. 5 (AU 552.05)]

Yes No N/A

18. If a statement that names the auditor and also states that condensed financial statements have been derived from audited financial statements is made in a client-prepared document that does not include audited financial statements and the client is not a public entity that is required to file complete audited financial statements with a regulatory agency, at least annually, does the auditor's report express an adverse opinion on the condensed financial statements because of inadequate disclosure?
[SAS 2, par. 17 (AU 509.17); SAS 42, par. 7, footnote 6 (AU 552.07, footnote 6)]
- _____
19. If reporting on selected financial data that are included in a client-prepared document that contains audited financial statements (or, with respect to a public entity, that incorporates such statements by reference to information filed with a regulatory agency) and that are derived from audited financial statements, does the auditor's report indicate the following:
- a. That he has examined and expressed an opinion on the complete financial statements?
- _____
- b. The type of opinion expressed?
- _____
- c. The specific data on which he is reporting?
- _____
- d. Whether, in his opinion, the information set forth in the selected financial data is fairly stated in all material respects in relation to the complete financial statements from which it has been derived?
- _____
- [SAS 42, par. 9 (AU 552.09)]

Yes No N/A

20. If the selected financial data for any of the years presented are derived from financial statements that were examined by another independent auditor, does the auditor's report on the selected financial data state that fact and express a disclaimer of opinion on that data?

[SAS 42, par. 9 (AU 552.09)]

—The next page is 8301.—

AAM Section 8300

Accountants' Reports on Compiled or
Reviewed Financial Statements of
Nonpublic Entities Checklist¹

.01 This checklist has been developed by the staff of the Technical Information Division of the AICPA as a nonauthoritative practice aid. Accordingly, the notice on page 8001 is incorporated herein by reference.

.02 Explanation of references:

SSARS = Statement on Standards for Accounting
and Review Services

(AR) = Reference to section number in AICPA
Professional Standards (vol. 2) of
SSARS cited

.03 Checklist Questionnaire

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1. Is the report appropriately worded?	---	---	---
a. For compiled financial statements does the report state that:			
o A compilation has been performed in accordance with standards established by the American Institute of Certified Public Accountants?	---	---	---

¹A nonpublic entity is any entity other than (a) one whose securities trade in a public market either on a stock exchange (domestic or foreign) or in the over-the-counter market, including securities quoted only locally or regionally, (b) one that makes a filing with a regulatory agency in preparation for the sale of any class of its securities in a public market, or (c) a subsidiary, corporate joint venture, or other entity controlled by an entity covered by (a) or (b) [SSARS No. 2, par. 1, (AR section 200.01)]. This matter is discussed further in Accounting and Review Services Interpretation No. 2 of SSARS No. 1, "Financial Statements Included in SEC Filings," (AR section 9100.03-.05).

Yes No N/A

o A compilation is limited to presenting in the form of financial statements information that is the representation of management (owners)? [See SSARS No. 3, par. 3 (AR 300.03) for different wording that may be used when the financial statements are included in a prescribed form and the form or related instructions call for departure from generally accepted accounting principles.]

o The financial statements have not been audited or reviewed and, accordingly, the accountant does not express an opinion or any other form of assurance on them?

[SSARS No. 1, par. 14 (AR 100.14); SSARS No. 5, par. 1 (AR 500.01)]

b. For reviewed financial statements does the report state that:

o A review was performed in accordance with standards established by the American Institute of Certified Public Accountants?

o All information included in the financial statements is the representation of the management (owners) of the entity?

o A review consists principally of inquiries of company personnel and analytical procedures applied to financial data?

o A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements taken as a whole and, accordingly, no such opinion is expressed?

Yes No N/A

- o The accountant is not aware of any material modification that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles or, where applicable, with another comprehensive basis of accounting, other than those modifications, if any, indicated in his report?

[SSARS No. 1, par. 32 (AR 100.32)]

- c. For both compiled and reviewed financial statements, does the report exclude a description of any other procedures that the accountant might have performed before or during the engagement?

[SSARS No. 1, pars. 14 & 32 (AR 100.14 & 100.32)]

2. For compiled financial statements that contain departures² from generally accepted accounting principles or, where applicable, another comprehensive basis of accounting:

- a. If the departure is the omission in compiled financial statements of substantially all required disclosures does the accountant's report clearly indicate such omission?

[SSARS No. 1, pars. 19 & 21 (AR 100.19 & 100.21)]

²Other than departures required by a prescribed form or related instructions when the accountant issues a SSARS No. 3 [AR 300] compilation report on financial statements included in a prescribed form.

Yes No N/A

- b. If compiled financial statements that omit substantially all of the disclosures required by generally accepted accounting principles include disclosures about only a few matters in the form of notes to such financial statements, are such disclosures labeled "Selected Information—Substantially All Disclosures Required by Generally Accepted Accounting Principles (or, where applicable, another comprehensive basis of accounting) Are Not Included"?

[SSARS No. 1, par. 19 (AR 100.19)]

- c. If compiled financial statements that omit substantially all required disclosures are prepared on a basis of accounting other than generally accepted accounting principles, and if such financial statements do not include disclosure of the basis of accounting used, does the accountant's report disclose the basis of accounting?

[SSARS No. 1, par. 20 (AR 100.20)]

- d. If compiled financial statements contain another departure from generally accepted accounting principles or, where applicable, another comprehensive basis of accounting, did the accountant modify his report to disclose the departure?

[SSARS No. 1, par. 39 (AR 100.39)]

- (1) If yes, did the accountant's modified report disclose the departure in a separate paragraph?

[SSARS No. 1, par. 40 (AR 100.40)]

Yes No N/A

(2) If the effects of the departure on the financial statements have been determined by management or are known as a result of the accountant's procedures, are these effects also disclosed in the modified report?

[SSARS No. 1, par. 40 (AR 100.40)]

(3) If the effects of the departure on the financial statements have not been determined, has the accountant stated this in his report?

[SSARS No. 1, par. 40 (AR 100.40)]

3. For reviewed financial statements, that contain departures from generally accepted accounting principles or, where applicable, another comprehensive basis of accounting (including the omission of required disclosures), did the accountant modify his report to disclose the departure?

[SSARS No. 1, par. 39 (AR 100.39)]

a. If yes, did the accountant's modified report disclose the departure in a separate paragraph?

[SSARS No. 1, par. 40 (AR 100.40)]

b. If the effects of the departure on the financial statements have been determined by management or are known as a result of the accountant's procedures, are these effects also disclosed in the modified report?

[SSARS No. 1, par. 40 (AR 100.40)]

c. If the effects of the departure on the financial statements have not been determined, has the accountant stated this in his report?

[SSARS No. 1, par. 40 (AR 100.40)]

Yes No N/A

4. If the accountant is not independent with respect to the entity for which he has compiled financial statements, did the accountant state in the last paragraph of his report, "I am (we are) not independent with respect to XYZ company"?
(The accountant is precluded from issuing a review report on the financial statements of an entity with respect to which he is not independent.)

_____	_____	_____
-------	-------	-------

[SSARS No. 1, pars. 22 & 38 (AR 100.22 & 100.38)]

5. Is the report dated?

_____	_____	_____
-------	-------	-------

6. a. Does each page of the financial statements compiled by the accountant include a reference such as "See Accountant's Compilation Report"?

_____	_____	_____
-------	-------	-------

[SSARS No. 1, par. 16 (AR 100.16)]

or

- b. Does each page of the financial statements reviewed by the accountant include a reference such as "See Accountant's Review Report"?

_____	_____	_____
-------	-------	-------

[SSARS No. 1, par. 34 (AR 100.34)]

7. When accompanying information is presented with the financial statements, did the accountant clearly indicate his degree of responsibility with respect to such information as follows:

- a. If the basic financial statements were reviewed, was the degree of responsibility disclosed in the report or in a separate report on the other data that states:

Yes No N/A

o The review has been made primarily for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles or, where applicable, another comprehensive basis of accounting, and either:

o The other data accompanying the financial statements are presented only for supplementary analysis purposes and have been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and the accountant did not become aware of any material modifications that should be made to such data, or

o The other data accompanying the financial statements are presented only for supplementary analysis purposes and have not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review, and the accountant does not express an opinion or any other form of assurance on such data?

[SSARS No. 1, par. 43 (AR 100.43)]

b. If the accountant has compiled both the basic financial statements and other data which is presented for supplementary analysis purposes, does the compilation report also include the other data?

[SSARS No. 1, par. 43 (AR 100.43)]

Yes No N/A

8. If an audit engagement has been changed to a review or compilation, does the report omit reference to: a) the original engagement, b) any auditing procedures that may have been performed, c) any scope limitation that resulted in the changed engagement? _____
- [SSARS No. 1, par. 49 (AR 100.49)]
9. If comparative financial statements are presented, does the accountant's report cover each period presented? _____
- [SSARS No. 2, par. 2 (AR 200.02)]
10. Is the report appropriate for the current status of the entity? _____
- [SSARS No. 2, pars. 31-32 (AR 200.31-.32)]
11. Does each page of the comparative financial statements compiled or reviewed include a reference such as "See Accountant's Report"? _____
- [SSARS No. 2, par. 6 (AR 200.06)]
12. If compiled financial statements which omit substantially all of the disclosures required by generally accepted accounting principles are included among the comparative financial statements, do all the periods presented also omit such disclosures and does the accountant's compilation report include an additional paragraph which indicates:
- o The nature of the previous service rendered (compilation, review or audit)? _____
 - o Date of the previous report? _____
 - o Appropriate language in accordance with SSARS No. 1, paragraphs 19-20 and SSARS No. 2, paragraph 30? _____
- [SSARS No. 1, pars. 19-21 (AR 100.19-.21); SSARS No. 2, pars. 5 & 29-30 (AR 200.05 & 200.29-.30)]

Yes No N/A

13. If the level of service performed by the continuing accountant on the current-period financial statements is the same or higher than that performed on the financial statements of the prior period presented, has the continuing accountant's report on the prior period been updated?

[SSARS No. 2, pars. 8-10 (AR 200.08-.10)]

14. If the level of service performed by the continuing accountant on the current-period financial statements is lower than that performed on the financial statements of the prior period presented:

- a. Does the report on the current period include a separate paragraph which describes the responsibility assumed for the prior period?

or

- b. Is the report on the current period accompanied by or combined with a reissued report on the financial statements of the prior period presented?

[SSARS No. 2, pars. 8 & 11-12 (AR 200.08 & 200.11-.12)]

15. If the report requires a changed reference to a departure from generally accepted accounting principles regarding the prior period presented, does the explanatory paragraph in the report include:

- o The date of the previous report?
- o Description of the circumstances or events underlying the change?
- o Indication, if applicable, that the prior-period financial statements have changed?

[SSARS No. 2, pars. 14-15 (AR 200.14-.15)]

Yes No N/A

16. If the predecessor accountant does not reissue his compilation or review report on the prior-period financial statements, has the successor:

a. Made appropriate reference in his report to the predecessor's report in accordance with SSARS No. 2?

or

b. Performed a compilation, review, or audit of the statements of the prior period and reported on them accordingly?

[SSARS No. 2, pars. 16-19 (AR 200.16-.19)]

17. If the financial statements of the prior period presented have been changed, has the predecessor or successor reported on them as presented?

[SSARS No. 2, pars. 25-26 (AR 200.25-.26)]

18. If the current-period financial statements were compiled or reviewed and the financial statements of the prior period presented were audited and the audit report has not been reissued, does the current-period report include a separate paragraph which contains the following:

o Statement that the prior-period financial statements were examined previously?

o Date of the previous report?

o Type of opinion expressed previously?

o If the opinion was other than unqualified, the substantive reasons therefor?

o That no auditing procedures were performed after the date of the previous report?

[SSARS No. 2, par. 28 (AR 200.28)]

Yes No N/A

[For guidance on situations when the current period is audited and the prior period is compiled or reviewed, see Statement on Auditing Standards No. 26 (AU 504).]

—The next page is 8401.—

AAM Section 8400

Financial Statements and
Notes Checklist

.01 This checklist has been developed by the staff of the Technical Information Division of the AICPA as a nonauthoritative practice aid. Accordingly, the notice on page 8001 is incorporated herein by reference.

.02 Explanation of references:

- ARB = Accounting Research Bulletin
- APB = Accounting Principles Board Opinion
- SFAS = Statement of Financial Accounting Standards
- SAS = Statement on Auditing Standards
- FASBI = Financial Accounting Standards Board Interpretation
- TB = Technical Bulletin issued by the staff of the FASBI
- (AC) = Reference to section number in FASB Accounting Standards Current Text
- (AU) = Reference to section number in AICPA Professional Standards (vol. 1) of SAS cited

.03 This checklist is organized into the following classifications:

- o General
 - A. Titles and References
 - B. Disclosure of Accounting Policies
 - C. Accounting Changes
 - D. Comparative Financial Statements
 - E. Business Combinations
 - F. Consolidations
 - G. Related Party Transactions and Economic Dependency
 - H. Foreign Currency
 - I. Nonmonetary Transactions
 - J. Contingencies and Commitments
 - K. Subsequent Events
 - L. Pension Plans
 - M. Development Stage Enterprises
 - N. Futures Contracts
 - O. Other Matters

¹The FASB staff issues FASB Technical Bulletins to provide guidance concerning the application of FASB Statements or Interpretations, APB Opinions, or Accounting Research Bulletins. Technical Bulletins do not establish new financial accounting and reporting standards or amend existing standards.

- o Balance Sheet
 - A. General
 - B. Cash
 - C. Marketable Securities
 - D. Receivables
 - E. Inventories
 - F. Investments
 - G. Property and Equipment
 - H. Lessors
 - I. Other Assets and Deferred Charges
 - J. Current Liabilities
 - K. Notes Payable and Other Debt
 - L. Lessees
 - M. Other Liabilities and Deferred Credits
 - N. Stockholders' Equity
 - O. Changes in Stockholders' Equity

- o Income Statement
 - A. Revenue and Expenses
 - B. Income Taxes
 - C. Discontinued Operations
 - D. Extraordinary Items
 - E. Other

- o Statement of Changes in Financial Position
 - A. Format
 - B. Content

Yes No N/A

.04 General

A. Titles and References

1. Are the financial statements suitably titled?
[SAS 14, par. 7 (AU 621.07)]

2. Does each statement include a general reference to the notes that are an integral part of the financial statement presentation?
[APB Statement 4, Ch. 2, par. 10]

	—	—	—
	—	—	—

Yes No N/A

B. Disclosure of Accounting Policies

- | | | | |
|--|---|---|---|
| 1. Is a description of all significant accounting policies of the reporting entity presented as an integral part of the financial statements?
[APB 22, par. 8 (AC A10.102)] | — | — | — |
| 2. Does disclosure of significant accounting policies encompass important judgments as to appropriateness of principles concerning recognition of revenue, and allocation of asset costs to current and future periods?
[APB 22, par. 12 (AC A10.105);
TB 82-1, par. 7 (AC I28.513)] | — | — | — |
| 3. Does the disclosure of significant accounting policies include appropriate reference to details presented elsewhere (in the statements and notes thereto) so duplication of details is avoided?
[APB 22, par. 14 (AC A10.107)] | — | — | — |

C. Accounting Changes

- | | | | |
|---|---|---|---|
| 1. For an accounting change does disclosure in the period of the change include: | | | |
| a. Nature of the change? | — | — | — |
| b. Justification for the change including a clear explanation why the newly adopted principle is preferable? | — | — | — |
| c. Effect on income?
[APB 20, par. 17 (AC A06.113)] | — | — | — |
| 2. Have the applicable AICPA Statements of Position and Guides listed in Appendix A to SFAS 83 (AC section A06 Exhibit 112A) been considered in justification of a change in accounting principle?
[SFAS 32, pars. 10-11 (AC A06.112);
APB 20, par. 16 (AC A06.112); SFAS 83, pars. 5-6 (AC A06.112)] | — | — | — |

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
3. If appropriate, is the cumulative effect of an accounting change shown separately between the captions "extraordinary items" and "net income"? [APB 20, pars. 18-26 (AC A06.114-.122 and E09.104)]	—	—	—
4. If prior periods are presented, are they restated for the following special changes in accounting principles:			
a. Change from LIFO method of inventory pricing to another method?	—	—	—
b. Change in method of accounting for long term construction type contracts?	—	—	—
c. Change to or from the full cost method of accounting in extractive industries? [APB 20, pars. 27-28 (AC A06.123-.124)]	—	—	—
5. Is the correction of an error shown as a prior period adjustment with disclosure of the following in the period of its discovery and correction:			
a. Nature of the error in previously issued financial statements?	—	—	—
b. Effect of its correction on income before extraordinary items, net income (and related per share amounts)? [APB 20, pars. 36-37 (AC A35.105); SFAS 16, par. 11 (AC A35.103)]	—	—	—
D. Comparative Financial Statements			
1. Have comparative statements been considered? [ARB 43, Ch. 2A, pars. 1-2 (AC F43.101-.102)]	—	—	—
2. Are the notes and other disclosures included in the financial statements of the preceding year(s) presented, repeated or at least referred to, to the extent that they continue to be of significance? [ARB 43, Ch. 2A, par. 2 (AC F43.102)]	—	—	—

Yes No N/A

3. If changes have occurred in the manner of or basis for presenting corresponding items for two or more periods, are appropriate explanations of the changes disclosed?
[ARB 43, Ch. 2A, par. 2 (AC F43.102)]

E. Business Combinations

1. If a business combination occurred during the period and met the specified conditions for a pooling of interests [APB 16, pars. 45-48 (AC B50.104-.107)]:

a. Has the required accounting method been applied?
[APB 16, pars. 50-62 (AC B50.109-.121)]

b. Do the statements and notes include the required disclosures?
[APB 16, pars. 63-65 (AC B50.122-.124)]

2. If a business combination does not meet the specified conditions for a pooling of interests:

a. Has the combination been accounted for by the purchase method?
[APB 16, pars. 66-94 (AC B50.125-.147 and B50.159-.163); SFAS 38 (AC B50.148-.150 and B50.166); TB 81-2, par. 4 (AC B50.650); FASBI 4 (AC B50.151-.152) concerns research and development activities of an acquired subsidiary]

b. Do the statements and notes include the required disclosures?
[APB 16, pars. 95-96 (AC B50.164-.165); SFAS 79, pars. 4-6 (AC B50.165)]

F. Consolidations

1. If consolidated statements are presented:

a. Is the consolidation policy disclosed?
[ARB 51, par. 5 (AC C51.108); APB 22, par. 13 (AC A10.106)]

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
<p>b. Are intercompany balances and transactions eliminated? [ARB 51, par. 6 (AC C51.109 and Re6.110)]</p>	—	—	—
<p>c. In instances when the financial reporting periods of subsidiaries differ from that of the parent, is recognition given to the effect of intervening events that materially affect financial position or the results of operations? [ARB 51, par. 4 (AC C51.107); SFAS 12, pars. 18-20 (AC I89.112-.114); FASBI 13 (AC I89.120-.122)]</p>	—	—	—
<p>2. Are the accounts of subsidiaries whose principal business activity is leasing property or facilities to the parent or other affiliated companies consolidated? [SFAS 13, par. 31 (AC L10.127)]</p>	—	—	—
<p>3. Are current and noncurrent marketable equity securities portfolios of consolidated entities treated as single current and noncurrent consolidated portfolios? [SFAS 12, pars. 9 & 15 (AC I89.103 and I89.109)]</p>	—	—	—
<p>4. If the parent company includes realized gains or losses of marketable securities in net income and a consolidated subsidiary does not, has the subsidiary's accounting treatment for marketable securities been conformed with that of the parent? [SFAS 12, par. 18 (AC I89.112)]</p>	—	—	—
<p>5. If the parent follows specialized accounting practices for marketable securities and the consolidated subsidiaries do not, are the subsidiaries' current and noncurrent portfolios consolidated as separate current and noncurrent portfolios exclusive of the parent and is the information required by SFAS 12, par. 12 disclosed? [SFAS 12, pars. 12 & 19 (AC I89.106 and I89.113)]</p>	—	—	—

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
6. If the consolidated financial statements include more than one accepted practice of accounting for marketable securities, are the required disclosures for the various methods disclosed? [SFAS 12, par. 20 (AC I89.114)]	—	—	—
7. For undistributed earnings of a consolidated subsidiary and/or corporate joint venture, for which income taxes have not been accrued, do disclosures include:			
a. Declaration of either intention to reinvest such earnings to support the conclusion that their remittance has been indefinitely postponed, or that the undistributed earnings will be remitted in the form of a tax free liquidation?	—	—	—
b. Cumulative amount of undistributed earnings on which the parent company has not recognized income taxes? [APB 23, pars. 14 & 18 (AC I42.109 and I42.112)]	—	—	—
G. Related Party Transactions and Economic Dependency			
1. For related party transactions do disclosures include:			
a. The nature of the relationship(s) involved (e.g. parent, subsidiary and affiliate companies, officers, stockholders, etc.)?	—	—	—
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements?	—	—	—

Yes No N/A

c. The dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period?

d. Amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement?

[SFAS 57, pars. 2-4 (AC R36.102-.104)]

2. Is information about economic dependency disclosed when necessary for a fair presentation?
[SFAS 21, par. 9 (AC S20.103)]

3. Is the nature of a controlled relationship disclosed, even though there are no transactions between the enterprises, if the reporting enterprise and one or more other enterprises are under common ownership or management control and the existence of the control could result in operating results or financial position of the reporting enterprise significantly different from those that would have been obtained if the enterprise were autonomous?
[SFAS 57, pars. 2 & 4 (AC R36.102 and R36.104)]

H. Foreign Currency

1. Is the aggregate exchange gain or loss included in net income for the period disclosed?
[SFAS 52, par. 30 (AC F60.140)]

2. Is an analysis of changes during the period in the separate component of equity for cumulative translation adjustments included, and does it disclose:

Yes No N/A

- | | | | | |
|---------------------------------|---|---|---|---|
| a. | Beginning and ending amount of cumulative translation adjustments? | — | — | — |
| b. | The aggregate adjustment for the period resulting from translation adjustments and gains and losses from certain hedges and intercompany balances? | — | — | — |
| c. | The amount of income taxes for the period allocated to translation adjustments? | — | — | — |
| d. | The amounts transferred from cumulative translation adjustments and included in the determination of net income for the period as a result of the sale or complete or substantially complete liquidation of an investment in a foreign entity?
[SFAS 52, par. 31 (AC F60.141)] | — | — | — |
| 3. | Are rate changes occurring after the date of the financial statements and the effects on unsettled balances related to foreign currency translations disclosed if significant?
[SFAS 52, par. 32 (AC F60.142)] | — | — | — |
| 4. | Are any foreign earnings reported in addition to amounts received in the United States disclosed, if significant?
[ARB 43, Ch. 12, par. 5 (AC F60.144)] | — | — | — |
| 5. | Are foreign operations adequately disclosed?
[ARB 43, Ch. 12, pars. 8-9 (AC C51.105-.106)] | — | — | — |
|
I. Nonmonetary Transactions | | | | |
| 1. | Are nonmonetary transactions accounted for in conformity with APB 29?
[APB 29, pars. 18-27 (AC C11.101 and N35.105-.113)] | — | — | — |

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
2. Do disclosures for nonmonetary transactions during the period include:			
a. Nature of the transactions?	—	—	—
b. Basis of accounting for the assets transferred?	—	—	—
c. Gains or losses recognized on the transfers? [APB 29, par. 28 (AC C11.102 and N35.120); FASBI 30 (AC N35.114-.119)]	—	—	—
3. If stock is issued to acquire the results of a research and development arrangement, for rights to use the results, or for ownership interests in the arrangement, or a successor to the arrangement, is the stock issued accounted for at its fair value or at the value of the consideration received, whichever is more clearly evident? [TB 84-1, par. 7 (AC R55.504)]	—	—	—
J. Contingencies and Commitments			
1. Are the nature and amount of accrued loss contingencies disclosed as necessary to keep the financial statements from being misleading? [SFAS 5, par. 9 (AC C59.108)]	—	—	—
2. For loss contingencies not accrued do disclosures indicate:			
a. Nature of the contingency?	—	—	—
b. Estimate of possible loss or range of loss, or a statement that such estimate cannot be made? [SFAS 5, par. 10 (AC C59.109 and C59.111)]	—	—	—

Yes No N/A

3. Are the nature and amount of guarantees disclosed (for example, guarantee of indebtedness of others, obligations of banks under standby letters of credit, guarantees to repurchase receivables that have been sold or otherwise assigned)? [SFAS 5, par. 12 (AC C59.113); FASBI 34, pars. 1-3 (AC C59.114)] _____
4. Are gain contingencies adequately disclosed with care to avoid any misleading implications about likelihood of realization? [SFAS 5, par. 17 (AC C59.118)] _____
5. Is there adequate disclosure of commitments such as those for capital expenditures, restrictive covenants in financing agreements, inventory purchase agreements, and employment contracts? [SFAS 5, pars. 18-19 (AC C59.120)] _____
6. For long-term unconditional purchase obligations associated with suppliers' financing that are not recognized in the balance sheet, are the following disclosed:
- a. Nature of the obligation(s)? _____
- b. Amount of the fixed and determinable obligation in the aggregate and for each of the next five years? _____
- c. Description of any portion of the obligation that is variable? _____
- d. Purchases under the obligation(s) for each year for which an income statement is presented? [SFAS 47, par. 7 (AC C32.102)] _____

K. Subsequent Events

1. Are the financial statements adjusted for any changes in estimates resulting from subsequent events that provided additional evidence

Yes No N/A

with respect to conditions that existed at the date of the balance sheet?

[SFAS 5, par. 8 (AC C59.105); SAS 1, secs. 560.03-.04, 560.07 and 561.01-.09 (AU 560.03-.04, 560.07 and 561.01-.09)]

2. Are subsequent events that provide evidence with respect to conditions that did not exist at the date of the balance sheet but arose subsequent to that date adequately disclosed to keep the financial statements from being misleading?

[SFAS 5, par. 11 (AC C59.112); APB 16, par. 61 (AC B50.120) and SAS 1, secs. 560.05-.07, 560.09 and 561.01-.09 (AU 560.05-.07, 560.09 and 561.01-.09)]

L. Pension Plans²

1. If there is a pension plan (defined benefit or otherwise) do disclosures include:

a. Statement on existence of the plan(s) and identification or description of the employee groups covered?

b. Statement of the entity's accounting and funding policies?

c. Provision for pension cost for the period(s)?

d. Nature and effect of significant matters affecting comparability for all periods presented?

[SFAS 36, par. 7 (AC P15.130); TB 81-3, pars. 4-6 (AC P15.503-.505)]

²For defined benefit pension plans, accounting and reporting by the plans themselves should be in conformity with SFAS 35 (AC Pe5).

Yes No N/A

2. For defined benefit pension plans³ do disclosures also include:
- a. Actuarial present value of vested accumulated plan benefits? _____
 - b. Actuarial present value of nonvested accumulated plan benefits? _____
 - c. Plan's net assets available for benefits? _____
 - d. Assumed rates of return used in determining the actuarial present value of vested and nonvested accumulated plan benefits? _____
 - e. Date as of which the benefit information was determined?
[SFAS 36, par. 8 (AC P15.131)] _____

M. Development Stage Enterprises

1. Do financial statements of development stage enterprises:
- a. Present financial position, changes in financial position, and results of operations in conformity with generally accepted accounting principles that apply to established operating enterprises?
[SFAS 7, par. 10 (AC De4.105);
FASBI 7 (AC De4.106)] _____
 - b. Disclose amounts of cumulative revenue, expenses, net losses, changes in financial position and stockholders' equity since inception?
[SFAS 7, par. 11 (AC De4.107)] _____

³For plans for which this information is not available, the entity may continue to comply with the disclosure requirements originally contained in APB Opinion 8 (AC P15) before amendment by SFAS 36 (AC P15.130-.132 and P15.134). Plans for which this information is not available are expected to be only those plans that do not report such information to certain governmental agencies pursuant to the Employee Retirement Income Security Act of 1974 (ERISA).

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
<p>c. Identify the enterprise as a "development stage enterprise" and include a description of the nature of its development stage activities? [SFAS 7, par. 12 (AC De4.108)]</p>	—	—	—
<p>2. For the first fiscal year in which an enterprise is no longer in the development stage, is there disclosure that in prior years it had been a development stage enterprise? [SFAS 7, par. 13 (AC De4.109)]</p>	—	—	—
N. Futures Contracts			
<p>1. If a futures contract is designated a hedge:</p>			
<p>a. Does the item to be hedged expose the enterprise to price (or interest rate) risk?</p>	—	—	—
<p>b. Does the futures contract reduce the exposure to risk and is it designated as a hedge? [SFAS 80, par. 4 (AC F80.104 and F80.404)]</p>	—	—	—
<p>2. If the futures contract hedges an anticipated transaction:</p>			
<p>a. Are the significant characteristics and expected terms of the anticipated transaction identified?</p>	—	—	—
<p>b. Is it probable that the anticipated transaction will occur? [SFAS 80, par. 9 (AC F80.109)]</p>	—	—	—
<p>3. If a futures contract is accounted for as a hedge, does the disclosure include:</p>			
<p>a. The nature of the assets, liabilities, firm commitments, or anticipated transactions that are hedged with futures contracts?</p>	—	—	—
<p>b. The method of accounting for the futures contract including a description of the events or transactions that result in recognition in income of changes in value of the futures contracts? [SFAS 80, par. 12 (AC F80.112)]</p>	—	—	—

Yes No N/A

O. Other Matters

1. If required [SFAS 21 (AC S20)], does the financial statement presentation include segment information?
[SFAS 14 (AC S20); SFAS 24 (AC S20.109-.110); SFAS 30 (AC S20.145); and TBs 79-4; 79-5 and 79-8 (AC S20.501-.507)]
2. If required, is supplementary information about the effects of changing prices presented?
[SFAS 33 (AC C27); SFAS 70 (AC C27)]

_____	_____	_____
_____	_____	_____

.05 Balance Sheet

A. General

1. For classified balance sheets are assets and liabilities segregated into current and non-current classifications with totals presented for current assets and current liabilities?
[ARB 43, Ch. 3A (AC B05.103-.109); SFAS 6, par. 15 (AC B05.118); FASBI 8, par. 3 (AC B05.138-.139); TB 79-3 (AC B05.501-.503)]
2. Are assets not expected to be realized during the current operating cycle classified as non-current?
[ARB 43, Ch. 3A, pars. 5-6 (AC B05.106-.107)]
3. Are valuation allowances contra to such assets as receivables and investments shown as deductions from their related assets with appropriate disclosure?
[APB 12, par. 3 (AC V18.102)]

_____	_____	_____
_____	_____	_____
_____	_____	_____

B. Cash

1. Is restricted cash appropriately segregated from cash available for current operations?
[ARB 43, Ch. 3A, par. 6 (AC B05.107)]

_____	_____	_____
-------	-------	-------

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
2. Are restrictions on cash appropriately disclosed? [SFAS 5, pars. 18-19 (AC C59.120)]	---	---	---
C. Marketable Securities			
1. For entities in industries not having certain specialized practices for marketable securities:			
a. Are the carrying amounts of the marketable equity securities portfolios (current and noncurrent) each at the lower of aggregate cost or market? [SFAS 12, pars. 8 & 15 (AC I89.102 and I89.109)]	---	---	---
b. Is the amount by which aggregate cost exceeds aggregate market value of a portfolio accounted for as a valuation allowance? [SFAS 12, par. 8 (AC I89.102); FASBI 12; FASBI 13 (AC I89.120-.122)]	---	---	---
c. Are changes in the valuation allowances appropriately accounted for? [SFAS 12, par. 11 (AC I89.105)]	---	---	---
d. Are realized gains and losses included in net income of the period in which they occur? [SFAS 12, par. 11 (AC I89.105)]	---	---	---
2. Are marketable equity securities portfolios of consolidated affiliates appropriately treated in consolidation? [SFAS 12, pars. 9, 15 & 18-20 (AC I89.103, I89.109 and I89.112-.114); FASBI 13 (AC I89.120-.122)]	---	---	---

Yes No N/A

3. Are marketable equity securities portfolios of nonconsolidated subsidiaries accounted for by the equity method appropriately treated?
[SFAS 12, pars. 9 & 18-20 (AC I89.103 and I89.112-.114); TB 79-19, par. 6 (AC I82.514)]
4. If particular marketable securities for which changes in carrying amounts are included in stockholders equity have declines in market value below cost, and the declines are "judged to be other than temporary," is the cost basis written down and the write down accounted for as a loss?
[SFAS 12, par. 21 (AC I89.115); FASBI 11, (AC I89.115-.116)]
5. Are income tax effects for unrealized gains or losses on marketable securities:
- a. Recognized in conformity with APB No. 11 (AC I24)?
- b. For unrealized capital losses are tax benefits recognized only when there is "assurance beyond a reasonable doubt" that the benefit will be realized by an offset of loss against capital gains?
[SFAS 12, par. 22 (AC I89.117)]
6. For marketable equity securities do disclosures include:
- a. For each balance sheet presented, aggregate cost and market value (each segregated between current and noncurrent portfolios when applicable) with identification of which is the carrying amount?
[SFAS 12, par. 12a (AC I89.106a)]

Yes No N/A

- b. For the latest balance sheet presented, gross unrealized gains and gross unrealized losses (each segregated between current and noncurrent portfolios when applicable)?
[SFAS 12, pars. 12b & 16a (AC I89.106b and I89.110a)]
- _____
- c. The following information for each period for which an income statement is presented:
- (1) Net realized gain or loss included in determination of net income?
[SFAS 12, par. 12c (AC I89.106c)]
- _____
- (2) Basis on which cost was determined in computing realized gain or loss (e.g. average cost, FIFO)?
[SFAS 12, par. 12c (AC I89.106c)]
- _____
- (3) The change in valuation allowance(s) included in the equity section of the balance sheet during the period and when a classified balance sheet is presented, the amount of such change included in determination of net income?
[SFAS 12, par. 12c (AC I89.106c)]
- _____
7. Are significant net realized and net unrealized gains and losses that arose after the latest balance sheet date but before issuance of the financial statements disclosed in the notes?
[SFAS 12, pars. 13 & 17 (AC I89.107 and I89.111); FASBI 11 (AC I89.115-.116); FASBI 13 (AC I89.120-.122)]
- _____

Yes No N/A

8. Are valuation allowances shown as deductions from their related portfolios with appropriate disclosure?
[APB 12, par. 3 (AC V18.102)]

— — —

D. Receivables

1. Are accounts and notes receivable from officers, employees, and affiliated companies shown separately with appropriate disclosures?
[ARB 43, Ch. 1A, par. 5 (AC R36.105)]

— — —

2. Are unbilled receivables (e.g. unbilled costs and fees under cost-plus-fixed-fee contracts) shown separately from billed receivables?
[ARB 43, Ch. 11A, par. 4]

— — —

3. Are unearned finance charges and interest included in the face amounts of receivables shown as a deduction from the related receivables?
[APB 6, par. 14 (AC B05.105)]

— — —

4. If a note is non-interest bearing or has an inappropriate stated interest rate:

- a. Is the discount or premium presented as a deduction from or addition to the face amount of the note?

— — —

- b. Does the disclosure include the effective interest rate and face amount of the note?

— — —

- c. Is amortization of discount or premium reported as interest in the income statement?

— — —

[APB 21, par. 16 (AC I69.109)]

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
5. Are allowances for uncollectible receivables shown as deductions from the related receivables? [APB 12, par. 3 (AC V18.102)]	—	—	—
6. For troubled debt restructurings are the following disclosed by major category of receivables as of each balance sheet presented:			
a. Aggregate recorded investment?	—	—	—
b. Gross interest income that would have been recorded if receivables had been current per their original terms?	—	—	—
c. Amount of interest income included in net income?	—	—	—
d. Amounts of any commitments to lend additional funds to debtors owing restructured troubled receivables? [SFAS 15, pars. 40-41 (AC D22.136-.137); TBS 79-6 and 79-7 (AC D22.501-.505)]	—	—	—
7. For transfers of receivables with recourse that are reported as sales, are the following disclosed:			
a. The proceeds to the transferors during each period for which an income statement is presented?	—	—	—
b. The balance of the receivables transferred that remain uncollected at the date of each balance sheet presented, if such information is available? [SFAS 77, par. 9 (AC R20.109)]	—	—	—

Yes No N/A

E. Inventories

- | | | | |
|--|-----|-----|-----|
| 1. Are the major classes of inventory disclosed (e.g. finished goods, work in process, raw materials)?
[ARB 43, Ch. 3A, pars. 4 & 9
(AC B05.105); ARB 43, Ch. 4,
Statement 1, par. 3 (AC I78.102-.103)] | --- | --- | --- |
| 2. Is the method of determining inventory cost (e.g. LIFO, FIFO) disclosed?
[ARB 43, Ch. 3A, par. 9] | --- | --- | --- |
| 3. Is the basis for stating inventory amounts disclosed (e.g. lower of cost or market)?
[ARB 43, Ch. 4, Statements 3-9, pars. 4-16 (AC I78.104-.117 and I78.119-.120);
APB 22, par. 13 (AC A10.106)] | --- | --- | --- |
| 4. Are valuation allowances for inventory losses shown as a deduction from the related inventory?
[APB 12, par. 3 (AC V18.102)] | --- | --- | --- |

F. Investments

- | | | | |
|--|-----|-----|-----|
| 1. Is the equity method used to account for investments in common stock of: | | | |
| a. Unconsolidated subsidiaries?
[APB 18, par. 14 (AC I82.102)] | --- | --- | --- |
| b. Corporate joint ventures?
[APB 18, par. 16 (AC I82.103)] | --- | --- | --- |
| c. Investees in which the entity has "ability to exercise significant influence" (generally presumed to be 20% or more of the voting stock)?
[APB 18, par. 17 (AC I82.104);
FASBI 35, pars. 2-5 (AC I82.106-.108)] | --- | --- | --- |

Yes No N/A

2. Is the equity method appropriately applied?

[APB 18, par. 19 (AC I82.109);
TB 79-19, par. 6 (AC I82.514)]

3. Are the appropriate disclosures made for investments in common stock accounted for by the equity method?

[APB 18, par. 20 (AC I82.110)]

G. Property and Equipment

1. For depreciable assets, do the financial statements or notes thereto include disclosure of:

a. Depreciation expense for each period?

[APB 12, par. 5a (AC D40.105a)]

b. Balances of major classes of depreciable assets by nature or function?

[APB 12, par. 5b (AC D40.105b)]

c. Accumulated depreciation, either by major classes of assets or in total?

[APB 12, par. 5c (AC D40.105c)]

d. The method or methods used in computing depreciation with respect to major classes of depreciable assets?

[APB 12, par. 5d (AC D40.105d);
APB 22, par. 13 (AC A10.106)]

e. Investment credit, method followed and amounts involved when material?

[APB 4, par. 11 (AC I32.103);
FASBI 25 (AC B50.153-.154, I32.107,
I32.114-.115, I32.117-.120 and I37.109)]

Yes No N/A

2. Are net assets and liabilities of discontinued segments segregated from the assets and liabilities of continuing operations?

[APB 30, par. 18d (AC I13.108d)]

3. Are capitalized interest costs appropriately determined and reported?

[SFAS 34, pars. 6-23 (AC I67.102-.103, I67.105-.107 and I67.109-.118) as amended by SFAS 42, par. 4 (AC I67.104); SFAS 58, pars. 5-7 (AC I67.105c, I67.106c-.106e and I67.117); SFAS 62, par. 5 (AC I67.106)]

H. Lessors

1. For sales-type and direct financing leases do disclosures include:

a. Appropriate components of the net investment in the leases as of the date of each balance sheet presented?

b. Future minimum lease payments to be received for each of the five succeeding fiscal years as of the date of the latest balance sheet presented?

c. Total contingent rentals included in income for each period for which an income statement is presented?

d. For direct financing leases, the amount of unearned income included in income to offset initial direct costs charged against income for each period for which an income statement is presented?

[SFAS 13, par. 23a (AC L10.119a)]

Yes No N/A

2. For operating leases do disclosures include:
- a. Cost and carrying amount of property on lease or held for leasing by major classes and the amount of accumulated depreciation as of the date of the latest balance sheet presented? _____
- b. Minimum future rentals on non-cancelable leases as of the date of the latest balance sheet presented in the aggregate and for each of the five succeeding fiscal years? _____
- c. Total contingent rentals included in income for each period for which an income statement is presented? [SFAS 13, par. 23b (AC L10.119b)] _____
3. Do disclosures include a general description of the lessor's leasing arrangements? [SFAS 13, par. 23c (AC L10.119c); For amendments of SFAS 13 see SFASs 17, 22, 23, 26, 27, 28 and 29; for interpretations see FASBIs 19, 21, 23, 24, 26 and 27; for Technical Bulletins see TBs 79-10, 79-11, 79-12, 79-13, 79-14, 79-15, 79-16, 79-17 and 79-18] _____
4. Are leveraged leases appropriately accounted for and reported? [SFAS 13, pars. 41-47 (AC L10.143-.149)] _____
- I. Other Assets and Deferred Charges
1. Are the costs of intangible assets acquired from other entities recorded as assets? [APB 17, pars. 24-26 (AC I60.105-.107)] _____

Yes No N/A

- | | | | | |
|----|---|-----|-----|-----|
| 2. | Are the costs of developing, maintaining or restoring intangible assets which are not specifically identifiable, have indeterminate lives, or are inherent in a continuing business and related to the entity as a whole, expensed when incurred?
[APB 17, par. 24 (AC I60.105)] | ___ | ___ | ___ |
| 3. | Are issue costs of debt reported as deferred charges?
[APB 21, par. 16 (AC I69.109)] | ___ | ___ | ___ |
| 4. | Do disclosures include the method and period of amortization?
[APB 17, pars. 27-31 (AC I60.108-.112);
APB 22, par. 13 (AC A10.106)] | ___ | ___ | ___ |
| 5. | Are deferred charges related to income tax timing differences segregated into appropriate current and noncurrent classifications?
[APB 11, par. 57 as amended by
SFAS 37, par. 4 (AC I28.102)] | ___ | ___ | ___ |

J. Current Liabilities

- | | | | | |
|----|--|-----|-----|-----|
| 1. | Do current liabilities include: | | | |
| a. | Obligations for items which have entered the operating cycle? | ___ | ___ | ___ |
| b. | Collections received in advance of the delivery of goods or performance of services? | ___ | ___ | ___ |
| c. | Debts which arise from operations directly related to the operating cycle? | ___ | ___ | ___ |
| d. | Other liabilities whose regular and ordinary liquidation is expected to occur within a relatively short time period? | ___ | ___ | ___ |

Yes No N/A

e. Obligations that, by their terms, are due on demand or will be due within one year (or operating cycle, if longer) from the balance sheet date, even though liquidation may not be expected within that period?

[ARB 43, Ch. 3A, pars. 7-8 (AC B05.108-.109);
SFAS 78, par. 5 (AC B05.109A and B05.118)]

2. Do current liabilities exclude short-term obligations that the entity intends to refinance on a long-term basis, provided the entity has demonstrated the ability to consummate the long-term financing?

[SFAS 6, pars. 8-14 (AC B05.112-.116);
FASBI 8 (AC B05.117 and B05.138-.139)]

K. Notes Payable and Other Debt

1. Is there adequate disclosure of interest rates, maturities, and other terms and conditions provided in loan agreements and bond indentures such as assets pledged as collateral, covenants to reduce debt, maintain working capital, and restrict dividends?

[APB Statement 4, par. 199, R-9A;
SFAS 5, pars. 18-19 (AC C59.120)]

2. Are the combined aggregate amount of maturities and sinking fund requirements for all long-term borrowings disclosed for each of the five years following the date of the latest balance sheet presented?

[SFAS 47, par. 10 (AC C32.105)]

3. If the note is noninterest bearing or has an inappropriate stated interest rate:

a. Is the discount or premium presented as a deduction from or addition to the face amount of the note?

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
b. Does the disclosure include the effective interest rate and face amount of the note?	---	---	---
c. Is amortization of the discount or premium reported as interest in the income statement?	---	---	---
d. Are issue costs reported in the balance sheet as deferred charges? [APB 21, par. 16 (AC I69.109)]	---	---	---
4. Are conversion features appropriately accounted for and disclosed? [APB 14, pars. 12 & 16-18 (AC D10.103 and D10.105-.107); APB 15, par. 19 (AC E09.110)]	---	---	---
5. Are current portions of debt obligations presented as current liabilities? [ARB 43, Ch. 3A, pars. 7-8 (AC B05.108-.109)]	---	---	---
6. If a short-term obligation is to be excluded from current liabilities per SFAS 6, do disclosures include:			
a. General description of the financing agreement?	---	---	---
b. Terms of any new obligation incurred or expected to be incurred, or equity securities issued or expected to be issued as a result of the refinancing? [SFAS 6, par. 15 (AC B05.118); FASBI 8, par. 3 (AC B05.117); TB 79-3 (AC B05.501-.503)]	---	---	---
7. For troubled debt restructuring occurring during the current period do disclosures include:			
a. Description of the principal changes in terms, the major features of settlement, or both?	---	---	---

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
b. Aggregate gain on restructuring of payables and the related income tax effect?	---	---	---
c. Aggregate net gain or loss on transfers of assets recognized during the period?	---	---	---
d. Per share amount of the aggregate gain on restructuring of payables, net of related income tax effect? [SFAS 15, par. 25 (AC D22.121)]	---	---	---
8. For periods after a troubled debt restructuring, do disclosures include:			
a. Extent to which amounts contingently payable are included in the carrying amount of restructured payables?	---	---	---
b. Total amounts contingently payable, if applicable, and conditions under which those amounts would become payable or forgiven? [SFAS 15, par. 26 (AC D22.122)]	---	---	---
9. Has debt, as required, been considered extinguished for financial reporting purposes because:			
a. The debtor is legally released from being the primary obligor and it is probable that the debtor will not be required to make future payments with respect to that debt under any guarantee?	---	---	---
b. The debtor irrevocably places cash or other assets in a trust to be used solely for satisfying scheduled payments of both interest and principal of a specific obligation and the possibility that the debtor			

Yes No N/A

- will be required to make future payments with respect to that debt is remote?
 [SFAS 76, par. 3 (AC D14.102A); TB 85-2 (AC C30)]
- _____
10. If there is an extinguishment of debt, is the difference between re-acquisition price and carrying amount:
- a. Recognized currently in income?
 [APB 26, pars. 20-21 (AC D14.103-.104); TB 80-1, pars. 3-4 (AC D14.503-.504); SFAS 84, par. 5 (AC D14.101)]
- _____
- b. Identified as a separate or extraordinary item?
 [SFAS 4, par. 8 as amended by SFAS 64, par. 4 (AC D14.105)]
- _____
11. If debt is considered to be extinguished in conformity with SFAS 76, paragraph 3c, do the disclosures include:
- a. A general description of the transaction?
- _____
- b. The amount of debt that is considered extinguished as long as the debt remains outstanding?
 [SFAS 76, par. 3c (AC D14.102Ac)]
- _____
12. Are long-term obligations that are or will be callable by the creditor either because the debtor's violation of the debt agreement at the balance sheet date makes the obligation callable or because the violation, if not cured within a specified grace period, will make the obligation callable, classified as current unless one of the following conditions is met:
- a. Has the creditor waived or subsequently lost the right to demand

Yes No N/A

repayment for more than one year
(or operating cycle, if longer)
from the balance sheet date?

- b. If the obligation contains a grace period within which the debtor may cure the violation, is it probable that the violation will be cured within that period, thus preventing the violation from becoming callable?
[SFAS 78, par. 5 (AC B05.109A and B05.118)]

L. Lessees

1. For capital leases do disclosures include:

- a. Gross amounts of assets recorded by major classes as of the date of each balance sheet presented?
[SFAS 13, par. 16a (AC L10.112a(1)-(4))]

- b. Future minimum lease payments as of the latest balance sheet presented in the aggregate and for each of the five succeeding fiscal years with appropriate separate deductions therefrom for executory costs and imputed interest to reduce net minimum lease payments to present value?
[SFAS 13, pars. 10 & 16a
(AC L10.106 and L10.112a(1)-(4))]

- c. Total of future minimum sublease rentals under noncancelable subleases as of the date of the latest balance sheet presented?
[SFAS 13, par. 16a (AC L10.112a(1)-(4))]

- d. Total contingent rentals actually incurred for each period for which an income statement is presented?
[SFAS 13, par. 16a (AC L10.112a(1)-(4))
amended 10/1/79 by SFAS 29, par. 12]

Yes No N/A

2. For operating leases that have initial or remaining noncancelable lease terms in excess of one year do disclosures include:
- a. Future minimum rental payments required as of the latest balance sheet presented in the aggregate and for each of the five succeeding fiscal years? _____
- b. Total of future minimum rentals under noncancelable subleases as of the date of the latest balance sheet presented?
[SFAS 13, par. 16b (AC L10.112b)] _____
3. For all operating leases do disclosures include: rental expense for each period for which an income statement is presented with separate amounts for minimum rentals, contingent rentals, and sublease rentals?
[SFAS 13, par. 16c (AC L10.112c)] _____
4. Do disclosures include a general description of the lessee's leasing arrangements including but not limited to:
- a. Bases for determination of contingent rentals? _____
- b. Terms of any renewal or purchase options or escalation clauses? _____
- c. Restrictive covenants?
[SFAS 13, par. 16d (AC L10.112d);
For amendments of SFAS 13 see
SFASs 17, 22, 23, 26, 27, 28 and 29;
for interpretations see FASBIs 19,
21, 23, 24, 26 and 27; for technical
bulletins see TBS 79-10, 79-11, 79-12,
79-13, 79-14, 79-15, 79-16, 79-17 and
79-18] _____

Yes No N/A**M. Other Liabilities and Deferred Credits**

- | | | | |
|--|---|---|---|
| 1. Are deferred credits related to income tax timing differences segregated into appropriate current and noncurrent classifications?
[APB 11, par. 57 as amended by SFAS 37, par. 4 (AC I28.102)] | — | — | — |
| 2. If the entity recognizes investment tax credits by the flow-through method, is the reduction in the tax basis of an asset caused by the investment tax credit reflected as a timing difference when computing deferred taxes?
[TB 83-1, par. 4 (AC I32.517)] | — | — | — |
| 3. Are estimated losses from loss contingencies accrued if both "probable" as explained in SFAS 5 and the amount can be reasonably estimated?
[SFAS 5, par. 8 (AC C59.105); FASBI 14 (AC C59.106-.107 and C59.124-.127)] | — | — | — |
| 4. Are liabilities appropriately accrued and reported for employees' compensation for future absences?
[SFAS 43, pars. 6-7 (AC C44.104 and C44.108)] | — | — | — |
| 5. Are liabilities for special termination benefits to employees appropriately accrued and reported when the employees accept the offer and the amount can be reasonably estimated?
[SFAS 74, par. 2 (AC C45.102)] | — | — | — |

N. Stockholders' Equity

- | | | | |
|--|---|---|---|
| 1. For each class of stock do disclosures include the number of shares authorized, issued and outstanding, and par or stated value per share?
[APB Statement 4, par. 199, R-9A] | — | — | — |
|--|---|---|---|

Yes No N/A

- | | | | | |
|----|--|---|---|---|
| 2. | Do the financial statements include a description, in summary form, sufficient to explain the pertinent rights and privileges of the various securities outstanding, for example: dividend and liquidation preferences, participation rights, call prices and dates, conversion or exercise prices or rates and pertinent dates, sinking fund requirements, unusual voting rights?
[APB 15, par. 19 (AC E09.110)] | — | — | — |
| 3. | Are liquidation preferences of preferred stock issues prominently disclosed in the equity section of the balance sheet in the aggregate?
[APB 10, par. 10 (AC C16.101)] | — | — | — |
| 4. | For preferred stock do disclosures include: | | | |
| a. | Aggregate or per share amounts at which shares may be called or are subject to redemption? | — | — | — |
| b. | Aggregate and per share amounts of arrearages in cumulative preferred dividends?
[APB 10, par. 11 (AC C16.102)] | — | — | — |
| 5. | For stock option and stock purchase plans, do disclosures include: | | | |
| a. | Number of shares under option? | — | — | — |
| b. | Option price? | — | — | — |
| c. | Number of shares as to which options are exercisable? | — | — | — |
| d. | For shares exercised, the number of shares exercised and option price?
[ARB 43, Ch. 13B, par. 15 (AC C47.123); APB 25, par. 19; FASBI 28 (AC C47.119-.122 and C47.138-.146); TB 82-2, pars. 10-12 (AC C47.513-.515); FASBI 38 (AC C47.135A-.135E)] | — | — | — |

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
6. Are any appropriations of retained earnings for loss contingencies clearly identified and included in stockholders' equity? [SFAS 5, par. 15 (AC C59.117)]	---	---	---
7. Are restrictions on payment of dividends disclosed? [SFAS 5, pars. 18-19 (AC C59.120)]	---	---	---
8. After completion of a quasi-reorganization, is a new retained earnings account established and dated with the date being disclosed in subsequent financial statements until it is no longer deemed significant? [ARB 43, Ch. 7A, par. 10 (AC Q15.111); ARB 46 (AC Q15.111)]	---	---	---
9. Are stock subscriptions receivable appropriately identified and presented as a deduction from capital, or, if presented as an asset, stated separately, clearly labeled, and their status clearly described to distinguish them from any other type of assets?	---	---	---
10. Are the amounts of redemption requirements for all issues of capital stock that are redeemable at fixed or determinable prices on fixed or determinable dates disclosed for each of the five years following the date of the latest balance sheet presented? [SFAS 47, par. 10 (AC C32.105)]	---	---	---
O. Changes in Stockholders' Equity			
1. Are changes in the separate component accounts of stockholders' equity disclosed? [APB 12, par. 10 (AC C08.102)]	---	---	---

Yes No N/A

- | | | | | |
|----|---|---|---|---|
| 2. | Are changes in the number of shares of equity securities disclosed?
[APB 12, par. 10 (AC C08.102)] | — | — | — |
| 3. | Are prior period adjustments limited to: | | | |
| a. | Correction of an error(s) in financial statements of prior periods? | — | — | — |
| b. | Adjustments resulting from realization of income tax benefits of pre-acquisition operating loss carryforwards of purchased subsidiaries?
[SFAS 16, par. 11 (AC A35.103)] | — | — | — |
| 4. | Are prior period adjustments and their resulting effects (both gross and net of applicable income taxes) appropriately disclosed?
[APB 9, par. 26 (AC A35.107)] | — | — | — |
| 5. | For a correction of an error are the following disclosed in the period in which the error was discovered and corrected: | | | |
| a. | Nature of the error in previously issued financial statements? | — | — | — |
| b. | Effect of its correction on income before extraordinary items, net income, and related per share amounts (if applicable)?
[APB 20, par. 37 (AC A35.105)] | — | — | — |

.06 Income Statement

A. Revenue and Expenses

1. Are the important components of income separately disclosed, such as sales or other sources of revenue, cost of sales,

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
selling and administrative expenses, interest expense and income taxes? [APB Statement 4, Ch. 7, par. 198]	—	—	—
2. Is revenue recognized when a sale is effected (in contrast to the install- ment method) with appropriate provision for uncollectible accounts? [APB 10, par. 12 (AC R75.101 and R75.103)]	—	—	—
3. For long-term construction-type contracts is the method of income recognition (percentage of completion or completed contract) disclosed? [ARB 45, par. 15 (AC Co4.110 and Co4.112); APB 22, par. 13 (AC A10.106)]	—	—	—
4. For marketable equity securities are the following disclosed for each period for which an income statement is pre- sented:			
a. Net realized gain or loss included in determination of net income? [SFAS 12, par. 12c (AC I89.106c)]	—	—	—
b. For entities with certain special- ized accounting practices, the change in net unrealized gain or loss? [SFAS 12, par. 16b (AC I89.110b)]	—	—	—
c. Basis on which cost was determined in computing realized gain or loss? [SFAS 12, par. 12c (AC I89.106c)]	—	—	—
d. The change in valuation allowance(s) during the period and when a classified balance sheet is pre- sented, the amount of such change included in the determination of net income? [SFAS 12, par. 12c (AC I89.106c)]	—	—	—

Yes No N/A

5. For investments in common stock accounted for by the equity method:
- a. Are intercompany profits and losses appropriately eliminated until realized by the investor through transactions with independent third parties?
[APB 18, par. 19a (AC I82.109a)] _____
- b. Is the investor's share of earnings shown as a single amount except for investee extraordinary items and prior period adjustments that are material to the investor?
[APB 18, pars. 19c & 19d (AC I82.109c and I82.109d)] _____
- c. Are income taxes of the investor's share of the investee's earnings appropriately accrued?
[APB 24, pars. 7-10 (AC I42.114-.116 and I42.119); FASBI 29 (AC I42.117-.118)] _____
6. Are research and development costs charged to expense when incurred and appropriately disclosed?
[SFAS 2, pars. 12-13 & 15-16 (AC R50.108-.109); FASBI 4 (AC B50.151-.152); FASBI 6 (AC R50.105 and R50.114-.119); TB 79-2 (AC R50.501-.502); SFAS 68, par. 14 (AC R55.112); TB 84-1 (AC R55.501-.504)] _____
7. Is the amount of interest cost incurred disclosed in the statements or notes thereto, and for an accounting period in which some interest cost is capitalized, the total amount thereof that has been capitalized?
[SFAS 34, par. 21 (AC I67.118)] _____

Yes No N/A

8. Is discount or premium on notes receivable and payable amortized to result in a constant rate of interest when applied to the amount outstanding at the beginning of any given period (the interest method) and reported as interest?
 [APB 12, pars. 16-17 (AC I69.108); APB 21, pars. 15-16 (AC I69.108-.109)]
9. Is depreciation expense for the period(s) disclosed accompanied by a general description of the method(s) used to compute depreciation for the major classes of depreciable assets?
 [APB 12, par. 5 (AC D40.105)]
10. Is the cost of the pension plan(s) accounted for in conformity with applicable pronouncements?
 [APB 8, pars. 8-45 (AC P15.101, P15.103-.107, P15.109-.129 and P15.133); FASBI 3 (AC P15.108); SFAS 74, par. 3 (AC C45.103)]
11. If there is a compensatory stock issuance plan:
- a. Is compensation expense accrued in the proper periods?
 [APB 25, pars. 12-15 (AC C47.112-.115); FASBI 38, pars. 2-6 (AC C47.135A-.135E)]
- b. Are deferred income taxes recorded to recognize timing differences between accrual of compensation expense and deduction for income tax purposes?
 [APB 25, pars. 16-18 (AC C47.116-.118); TB 82-2, pars. 8 & 13 (AC C47.511 and C47.516)]
- c. Are disclosures adequate?
 [ARB 43, Ch. 13B, par. 15 (AC C47.123)]

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
12. For deferred compensation agreements, are estimated amounts to be paid properly accrued? [APB 12, pars. 6-8 (AC C38.101-.102)]	---	---	---
13. For sales transactions in which the buyer has a right to return the product, is revenue recognized at time of sale only if all of the conditions specified in SFAS 48 are met? [SFAS 48, pars. 6-8 (AC R75.107-.109)]	---	---	---
14. For sales transactions such as those in which the seller agrees to re-purchase the product, has consideration been given to whether the transaction is a product financing arrangement? [SFAS 49, pars. 3-5 (AC D18.101-.103)]	---	---	---
15. For product financing arrangements that are in substance financing, is the transaction accounted for as a borrowing? [SFAS 49, pars. 8-9 (AC D18.106-.107)]	---	---	---
16. For sales of real estate, other than retail land sales, is revenue recognized on the full accrual basis only if all the conditions in SFAS 66, par. 5 are met? [SFAS 66, par. 5 (AC Rel.105)]	---	---	---
17. If the enterprise accounts for its obligation under a research and development arrangement as a contract to perform research and development for others under SFAS 68, is there disclosure of:			
a. The terms of significant agreements under the research and development arrangement as of the date of each balance sheet presented?	---	---	---

Yes No N/A

b. The amount of compensation earned or costs incurred under such contracts for each period for which an income statement is presented?

[SFAS 68, par. 14 (AC R55.112)]

B. Income Taxes

1. Are the components of income tax expense disclosed (tax expense estimated to be currently payable, tax effects of timing differences, and tax effects of operating losses) and allocated to:

a. Income before extraordinary items?

b. Extraordinary items?

[APB 11, par. 60 (AC I28.106)]

2. Are tax benefits realized from operating loss carryforwards reported as an extraordinary item in the period realized?

[APB 11, par. 61 (AC I17.116)]

3. Do disclosures regarding income taxes include:

a. Amounts of any unused operating loss carryforwards together with expiration dates (including separate identification of amounts that upon recognition would be credited to deferred taxes)?

b. Significant amounts of any other unused deductions and/or credits together with expiration dates?

c. Reasons for variations in customary relationship between income tax expense and pretax accounting income?

[APB 11, par. 63 (AC I28.109); SFAS 31, par. 7 (AC I42.133); TB 82-1, par. 5 (AC I28.511)]

Yes No N/A

4. Do disclosures regarding the investment tax credit include:

a. The accounting method used and amounts involved? _____

b. Amounts of any unused investment credits? _____

[APB 4, par. 11 (AC I32.103); FASBI 25 (AC B50.153-.154, I32.107, I32.109, I32.114-.115 and I32.117-.120); TB 81-2, par. 4 (AC B50.650 and I32.502)]

5. If the entity is a subchapter S corporation, partnership or unincorporated proprietorship, do disclosures explain why income tax expense is not provided? _____

C. Discontinued Operations

1. Are operations of a segment that has been discontinued or are the subject of a formal plan for disposition:

a. Reported separately from income from continuing operations and as a component (including applicable income taxes) of income before extraordinary items? _____

[APB 30, pars. 8 & 13-18 (AC I13.101-.103, I13.105-.106 and I13.108-.109)]

b. Accompanied by disclosure in the notes of revenue applicable to the discontinued operations? _____

[APB 30, par. 8 (AC I13.105)]

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
2. Is gain or loss from disposal of a discontinued segment reported separately (including applicable income taxes) in conjunction with results of discontinued operations as a component of income before extraordinary items? [APB 30, pars. 8 & 13-18 (AC I13.101-.103, I13.105-.106 and I13.108-.109)]	---	---	---
3. If the entity sells part of its ownership interest in a foreign entity, is a pro rata portion of the accumulated translation adjustment component of equity attributable to that investment recognized in measuring the gain or loss on the sale? [FASBI 37, par. 2 (AC F60.120)]	---	---	---
4. For the period encompassing the measurement date, do notes to financial statements disclose:			
a. Identity of the segment discontinued?	---	---	---
b. Expected disposal date, if known?	---	---	---
c. Expected manner of disposal?	---	---	---
d. Description of the remaining assets and liabilities of the discontinued segment at the balance sheet date?	---	---	---
e. Income or loss from operations and any proceeds from disposal of the discontinued segment during the period from the measurement date to the balance sheet date? [APB 30, par. 18 (AC I13.108-.109)]	---	---	---
5. For periods after the measurement date and including the disposal, do notes to financial statements disclose the information required for the period encompassing the measurement date and the actual date and results of disposal compared with the prior estimates? [APB 30, par. 18 (AC I13.108-.109)]	---	---	---

Yes No N/A

D. Extraordinary Items

- | | | | |
|---|---|---|---|
| 1. Do extraordinary items meet both criteria of (1) an unusual nature, and (2) infrequency of occurrence?
[APB 30, pars. 19-24 (AC I17.106-.111 and I17.118)] | — | — | — |
| 2. Are extraordinary items segregated and shown (including applicable income taxes) following income before extraordinary items and before net income?
[APB 30, pars. 10-12 (AC I17.102-.103)] | — | — | — |
| 3. Are descriptive captions and amounts (including applicable income taxes) presented for individual extraordinary events or transactions, preferably on the face of the income statement if practicable?
[APB 30, par. 11 (AC I17.102)] | — | — | — |
| 4. Do disclosures include descriptions of an extraordinary event(s) or transaction(s) and the principal items entering into determination of extraordinary gain(s) or loss(es)?
[APB 30, par. 11 (AC I17.102)] | — | — | — |
| 5. Are material events or transactions that are either unusual in nature, or of infrequent occurrence but not both (and therefore not meeting criteria for extraordinary items): | | | |
| a. Reported as a separate component of income from continuing operations? | — | — | — |
| b. Accompanied by disclosure of the nature and financial effects of each event?
[APB 30, par. 26 (AC I22.101); TB 82-1, par. 6 (AC I28.512); SFAS 83, par. 6] | — | — | — |

Yes No N/A

6. For gains or losses from extinguishment of debt classified as extraordinary items, do disclosures include:

a. Description of the extinguishment transactions, including the sources of any funds used to extinguish the debt if it is practicable to identify the sources?

b. Income tax effect in the period of extinguishment?

c. Per share amount of the aggregate gain or loss net of related income tax effect?

[SFAS 4, par. 9 (AC I17.104)]

E. Other

1. Are the following excluded from determination of net income or results of operations under all circumstances:

a. Adjustments or charges or credits resulting from transactions in the company's own capital stock?

b. Transfers to and from accounts properly designated as appropriated retained earnings?

c. Adjustments made pursuant to a quasi-reorganization?

[APB 9, par. 28 (AC C08.101)]

2. Is earnings per share information, if required [SFAS 21 (AC E09.102)], presented on the face of the income statement accompanied by appropriate disclosure that includes the basis of the calculation?

[APB 15 (AC E09); APB 20, pars. 19c, 33, 35 & 37 (AC A06.115c, A06.132,

Yes No N/A

A35.105 and A35.113); APB 30, pars. 9
& 12 (AC E09.104, I13.107 and I17.103);
FASBI 31 (AC E09.128-.131 and E09.169-.176);
FASBI 38, par. 7 (AC E09.130A); SFAS 85,
par. 3 (AC E09.123A)]

.07 Statement of Changes in Financial Position

A. Format

- | | | | |
|--|-------|-------|-------|
| 1. Is a statement of changes in financial position presented as a basic financial statement for each period for which an income statement is presented?
[APB 19, par. 7 (AC F40.101)] | _____ | _____ | _____ |
| 2. Does the format provide the most useful portrayal of the reporting entity's financing and investing activities and changes in financial position?
[APB 19, par. 11 (AC F40.105)] | _____ | _____ | _____ |

B. Content

- | | | | |
|--|-------|-------|-------|
| 1. Does the statement of changes in financial position disclose all important aspects of financing and investing activities regardless of whether cash or other elements of working capital are directly affected?
[APB 19, par. 8 (AC F40.101-.102)] | _____ | _____ | _____ |
| 2. Does the statement of changes in financial position: | | | |
| a. Begin with income or loss before extraordinary items?
[APB 19, par. 10 (AC F40.104)] | _____ | _____ | _____ |
| b. Present additions or deductions of items recognized in determining income or loss that did not provide or use working capital or cash?
[APB 19, par. 10 (AC F40.104)] | _____ | _____ | _____ |

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
c. Present working capital or cash provided from or used in operations exclusive of any extraordinary items? [APB 19, par. 10 (AC F40.104)]	—	—	—
d. Present working capital or cash provided from or used by income or loss from extraordinary items? [APB 19, par. 10 (AC F40.104) as amended by APB 30 (AC E09, I13, I17 and I22)]	—	—	—
e. Individually disclose the effects of other financing and investing activities including:			
(1) Outlays for purchase of long-term assets?	—	—	—
(2) Proceeds from sale of long-term assets?	—	—	—
(3) Conversion of long-term debt or preferred stock to common stock?	—	—	—
(4) Issuance, assumption, redemption and repayment of long-term debt?	—	—	—
(5) Issuance, redemption or purchase of capital stock for cash or assets other than cash?	—	—	—
(6) Dividends in cash or in kind or other distributions to shareholders (except for stock dividends and stock split-ups as defined in ARB 43, Ch. 7B)? [APB 19, par. 13-14 (AC F40.107-.108)]	—	—	—
f. Are net changes in each element of working capital disclosed? [APB 19, par. 12 (AC F40.106)]	—	—	—

—The next page is 8601.—

AAM Section 8500

Specialized Industries

.01 The following FASB Statements and Interpretations relate in whole or in part to specialized industries. To the extent they relate to specialized industries, they are not included in the Disclosure Checklists. Users of the checklists should refer directly to applicable authoritative pronouncements when reporting on a specialized industry.

.02 FASB Statements Related to Specialized Accounting and Reporting Principles and Practices

SFAS 12	"Accounting for Certain Marketable Securities"
SFAS 19	"Financial Accounting and Reporting by Oil and Gas Producing Companies"
SFAS 25	"Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies"
SFAS 35	"Accounting and Reporting by Defined Benefit Pension Plans"
SFAS 39	"Financial Reporting and Changing Prices: Specialized Assets—Mining and Oil and Gas"
SFAS 40	"Financial Reporting and Changing Prices: Specialized Assets—Timberlands and Growing Timber"
SFAS 41	"Financial Reporting and Changing Prices: Specialized Assets—Income Producing Real Estate"
SFAS 44	"Accounting for Intangible Assets of Motor Carriers"
SFAS 45	"Accounting for Franchise Fee Revenue"
SFAS 46	"Financial Reporting and Changing Prices: Motion Picture Films"
SFAS 50	"Financial Reporting in the Record and Music Industry"

- SFAS 51 "Financial Reporting by Cable Television Companies"
- SFAS 53 "Financial Reporting by Producers and Distributors of Motion Picture Films"
- SFAS 54 "Financial Reporting and Changing Prices: Investment Companies"
- SFAS 60 "Accounting and Reporting by Insurance Enterprises"
- SFAS 61 "Accounting for Title Plant"
- SFAS 63 "Financial Reporting by Broadcasters"
- SFAS 65 "Accounting for Certain Mortgage Banking Activities"
- SFAS 66 "Accounting for Sales of Real Estate"
- SFAS 67 "Accounting for Costs and Initial Rental Operations of Real Estate Projects"
- SFAS 69 "Disclosures about Oil and Gas Producing Activities"
- SFAS 71 "Accounting for the Effects of Certain Types of Regulation"
- SFAS 72 "Accounting for Certain Acquisitions of Banking or Thrift Institutions"
- SFAS 73 "Reporting a Change in Accounting for Railroad Track Structures"
- SFAS 75 "Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units"

**.03 FASB Interpretations Related to Industries Having
Specialized Accounting and Reporting Principles and Practices**

- Interpretation 9** "Applying APB Opinion Nos. 16 and 17
When a Savings and Loan Association
or a Similar Institution is Acquired
in a Business Combination Accounted
for by the Purchase Method: An
Interpretation of APB Opinion Nos.
16 and 17"
- Interpretation 33** "Applying FASB Statement No. 34 to
Oil and Gas Producing Operations
Accounted for by the Full Cost
Method: An Interpretation of FASB
Statement No. 34"
- Interpretation 36** "Accounting for Exploratory Wells in
Progress at the End of a Period: An
Interpretation of FASB Statement
No. 19"
-

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**Tax Division Membership—A New AICPA Feature
for Members Who Have an Interest in
Federal Taxation**

THE TAX DIVISION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—authorized by the Council of the AICPA in October 1983— has been established for those CPAs who have an interest in taxes. It recognizes the professional needs of today's CPA-tax practitioner and tax executive by providing opportunities for those CPAs to share their special knowledge...expand their competence...exchange experiences and ideas... and discuss commonly-shared technical and professional problems.

The AICPA Tax Division will be part of the AICPA structure. Membership is voluntary and is available only to CPAs who are members in good standing of the American Institute.

**How Membership in the Tax Division
Can Benefit You**

You will be able to attend semi-annual meetings of the Tax Division where you can participate in discussions at plenary sessions dealing with such key subject areas as tax policy issues...proposed legislation...IRS National Office tax administration...and other tax problems. You will also be able to observe meetings of subcommittees of the Executive Committee devoted to subjects of a more specialized nature.

- You will receive a subscription to *The Tax Adviser* as part of the membership. (If you are now a subscriber, you will get a refund for the balance of your current subscription.) You will also receive the Tax Division's newsletter and other Tax Division publications.
- You will receive copies of Tax Division position papers on proposed tax changes and other tax issues.
- You will receive agendas for meetings of the Executive Committee, highlights of past meetings and reports on activities of subcommittees and task forces.
- As part of your basic membership, you will also receive agendas and minutes covering meetings of one subcommittee of your choice. You will become current in the subcommittee's activities including participation in the review of proposed regulations...service on task forces...and providing other input from time to time.
- You will have the option to receive agendas and minutes of additional subcommittees for a nominal service fee to cover the cost of materials and distribution. Tax Division subcommittees are...

Employee Benefits
 Energy Taxation
 Estate Planning
 International Taxation

Responsibilities in
 Tax Practice
 Management of a Tax Practice
 Small Business Taxation
 Tax Accounting Periods,
 Methods and
 Consolidated Returns

Taxation of Corporations
 and Shareholders
 Taxation of Special Entities
 and Industries
 Tax Administration
 Tax Determination
 Tax Education
 Tax Forms
 Tax Policy
 Partnerships

- You will benefit from anticipated future expansion of Tax Division activities including the development of tax practice aids on such subjects as return preparation...review checklists...and engagement and transmittal letters.

How Tax Division Membership Benefits the Profession

- Establishment of the Tax Division underscores the preeminent role of CPAs working in the field of taxes. This in turn will heighten the reputation of the profession as a whole.
- Tax Division membership represents an opportunity for a large number of AICPA members to participate in tax activities.
- Positions taken by the AICPA in tax matters will reflect informed views from a substantially larger number of practitioners.
- Members are likely to be motivated to maintain a high level of performance in tax practice through increased association and collaboration with their professional peers.

Tax Division Membership Dues and Fees

Annual membership in the AICPA Tax Division covers the period August 1st through July 31st, to correspond with the AICPA fiscal year. Annual dues for 1984-85 are \$70. This fee covers membership in the Tax Division plus involvement with one subcommittee of your choice.

Tax Division members may also elect to receive materials dealing with the activities of additional subcommittees at an annual fee of \$15 for each subcommittee.

FREE GRACE PERIOD FOR MEMBERS

The AICPA Tax Division membership year starts on August 1, 1984. *Members who join prior to August 1st, will enjoy free membership until that date.*



Membership Application Form For AICPA Members Only

American Institute of Certified Public Accountants
1211 Avenue of the Americas, New York, N.Y. 10036-8775

Please enroll me as a member of the AICPA Tax Division. I understand that the annual \$70 membership fee covers full basic membership—including a subscription to *The Tax Adviser*—plus involvement with one subcommittee as indicated below. I also understand that my membership will begin immediately but I will be billed only for the membership year, August 1, 1984 through July 31, 1985.

(Please use same address as AICPA membership)

Name _____
Firm _____
Address _____
City _____ State _____ Zip _____
Telephone _____

I currently subscribe to *The Tax Adviser*. Please send me a refund after August 1st—for the unused portion of my subscription.

SUBCOMMITTEE SELECTIONS

Please enter the number of the subcommittee to be included in your basic membership ____.

Check below those additional subcommittees you want to include in your membership at an additional annual fee of \$15 for each subcommittee.

- | | |
|---|--|
| 11. ____ Employee Benefits | 20. ____ Taxation of Corporations and Shareholders |
| 12. ____ Energy Taxation | 21. ____ Taxation of Special Entities and Industries |
| 13. ____ Estate Planning | 22. ____ Tax Administration |
| 14. ____ International Taxation | 23. ____ Tax Determination |
| 16. ____ Responsibilities in Tax Practice | 24. ____ Tax Education |
| 17. ____ Management of a Tax Practice | 25. ____ Tax Forms |
| 18. ____ Small Business Taxation | 26. ____ Tax Policy |
| 19. ____ Tax Accounting Periods, Methods and Consolidated Returns | 27. ____ Partnerships |

Check here if you prefer to enclose membership payment now. Make check payable to AICPA.

SAMPLE TAX RETURN PREPARATION AND REVIEW CHECKLISTS

Annually, the AICPA Tax Division develops preparation and review checklists for individual, partnership, corporation and "S" corporation tax returns. These checklists are distributed to all Tax Division members and are subsequently offered for sale to all AICPA members.

In the future, PCPS member firms will be advised on how to order the checklists at an early date (generally mid-December) so that they will be mailed to those PCPS members as soon as the mailing to Tax Division members is completed, generally around mid-January.

To help you determine whether those checklists would be useful in your practice, the 1984 checklists are included here for illustrative purposes.



American Institute of Certified Public Accountants
1211 Avenue of the Americas, New York, NY 10036-8775 (212) 575-6200 Telex: 70-3396

Dear Tax Division Member:

Enclosed is an updated package of sample practice aids for adaptation to your firm's particular practice and local law requirements. These were developed by the Management of a Tax Practice Subcommittee.

As in prior years, the package includes preparation and review checklists for individual, partnership, corporation, and S corporation tax returns. Added this year is a sample draft of a tax engagement letter that can also serve to inform your clients of new recordkeeping requirements under the 1984 Tax Reform Act.

These practice aids have been automatically distributed, without charge, to all Tax Division members. These aids have been developed to assist practitioners, and comments are sought to improve their usefulness in future years. Any comments and suggestions should be sent to: The Tax Division, Checklist Comments, AICPA, 1620 Eye Street, NW, Washington, DC 20006.

Sincerely,

A handwritten signature in cursive script that reads 'William R. Stromsem'.

William R. Stromsem
Assistant Director-Division Member Services
AICPA Tax Division

Dear (client's name):

As a result of congressional action during the past several years, the responsibilities of taxpayers and professional return preparers have increased significantly. Penalties for failure to satisfy those responsibilities can be substantial. In order to ensure a more complete understanding of the nature and extent of the services we agree to perform, your responsibilities, and our fee arrangements, we have set forth in the following paragraphs our understanding of these agreements and responsibilities:

We will prepare your Federal (and name of State, if applicable) income tax returns, from information furnished to us by you. We will not audit or independently verify the data you submit. However, we may ask for clarification of some of the information. We will furnish you with questionnaires, worksheets, or booklets, if necessary, to guide you in gathering the required information for us.

The Tax Equity and Fiscal Responsibility Act of 1982 added new provisions for penalties where there is a substantial understatement of income tax for any taxable year. An understatement of income tax will be considered substantial if it exceeds the greater of 10% of the correct tax or \$5,000. The penalty will be 10% of the underpayment.

If you plan to claim a deduction for business use of an automobile, computer or certain other assets, you will be required, beginning January 1, 1985, to maintain a detailed contemporaneous record of the business and personal use. In accordance with the Deficit Reduction Act of 1984, you will also be required to represent to us in writing that you have maintained the required records. Enclosed with this letter is a detailed listing of the most significant requirements imposed by the 1984 act with respect to business use of automobiles, computers and other assets.

The law relating to travel and entertainment expenses has also been changed for future years. Beginning January 1, 1985, the law specifically disallows any deduction for travel and entertainment expenses that is not substantiated by adequate contemporaneous records. Such records must indicate the amount, time, place and business purpose of the expenditure, and, for entertainment expenses the business relationship of the persons entertained. Receipts are required for expenditures of twenty-five (\$25.00) dollars or more. You will also be required to represent to us in writing that you have the required records and receipts.

Our fee for these services will be based upon the amount of required time, billed at our standard billing rates, in addition to charges for computer processing services, and any out-of-pocket costs. All invoices will be due and payable upon presentation.

We will also be available to answer inquiries on specific tax matters, or to assist you in planning to minimize income or estate taxes. All returns are subject to review by the taxing authorities. In the event of such government tax examination, we will be available, upon request, to represent or assist you. Such additional services are not included in our fee for preparation of the return.

Sincerely,

(Your Firm)

By: _____

**SUMMARY OF RECORDKEEPING REQUIREMENTS AND OTHER
LIMITATIONS FOR 1985 AND SUBSEQUENT YEARS**

The detailed contemporaneous record keeping requirements will apply to business gifts, travel and entertainment expenses and to all use of the following types of property:

- a) Any passenger automobile,
 - b) Any other property used as a means of transportation,
 - c) Any property of a type generally used for purposes of entertainment, recreation or amusement,
 - d) Any computer, or peripheral equipment.
- Additional properties may be included in future regulations, and there are certain exceptions to the above list of properties which we will interpret for you upon request.

The new temporary regulations dealing with the use of property provide, in part, the following: "The 'adequate contemporaneous record' requirement shall be satisfied only by keeping a log, journal, diary, or other similar record."

"The taxpayer shall make a separate entry in the log, diary, journal, or other similar record for each use of the listed property. Uses which may be considered part of a single use, for example, a round trip, may be accounted for by a single entry. Each entry shall specify -

- a) The date of the use of the property,
- b) The name of the user of the property,
- c) The number of miles, in the case of a passenger automobile or in the case of any other means of transportation; or the amount of time the property was used in the case of any other listed property, and
- d) The purpose of the use of the property."

It will not be necessary to make the above entries with respect to nonbusiness use of the property if the overall use of the property for a taxable year can be definitely determined. (Such as by recording the odometer reading at the beginning and end of the year.) Each entry in the log, etc. must be made at or near to the time the property is actually used.

Additional restrictions of property of the types listed above which are acquired after June 18, 1984, are as follows:

- a) The amount of the investment tax credit for a passenger automobile shall not exceed \$1,000. This amount shall be subject to a price inflation adjustment for automobiles placed in service after December 31, 1984.

- b) The investment credit is not allowed and depreciation deductions must be taken using a 5 year, straight line method for automobiles which are not used more than 50% for qualified business use.
- c) For automobiles, the maximum depreciation deduction allowable in the initial year is \$4,000 and is limited to \$6,000 in succeeding years, reduced for personal use.
- d) For all other mixed-use personal property where business use is less than 50%, depreciation must be computed using a 12 year straight line method.
- e) Recapture of depreciation and investment credit may be required in years where the business use of listed property falls below 50%

1984 INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST

Client Name _____ Client Number _____

Interviewed by _____ Date Completed/Hours _____

Prepared by _____ Date Completed/Hours _____

Reviewed by _____ Date Completed/Hours _____

"DONE" or "NOT APPLICABLE" answers are the desired answers.
 "NOT DONE" answers require comments or explanation.

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(1) Review the correspondence file.				
(2) Review prior year's returns, review memo and working papers.				
(3) Verify the accuracy of the taxpayers's name, social security number, address, occupation, filing status and number of exemptions. Obtain children's birth dates for the file.				
(4) Inquire if any of the taxpayer's prior returns have been examined by federal or state authorities during the current year.				
(5) Consider the effect of prior year(s) revenue agent adjustments, if any, on this year's income.				
(6) Check for the following carryovers and limitations:				
-Net operating loss				
-Charitable contributions				
-Capital losses & IRC Section 1244 losses				
-Jobs credit				
-Foreign tax credit				
-Investment credit				
-Installment sales				
-Energy Credit				
(7) Determine if taxpayer received any taxable employee benefits during the year (e.g., PS58 costs, club dues, auto allowances). Determine whether other income is reported on Form W-2.				
(8) Compare sources of dividend & interest income with prior year's items.				
(9) Review dividends in order to segregate taxable and capital gain portions.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Two

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(10) Inquire whether the taxpayer has made or received any below-market-rate loans after June 6, 1984 or demand loans after June 6 1984. Determine the amount of interest income or expense.				
(11) Update the taxpayer carryforward data schedule for any non-taxable dividends or dividends reinvested.				
(12) Determine if taxpayer had investment income from foreign companies and if tax was withheld at the source.				
(13) Exclude interest on state and municipal bonds from the federal return.				
(14) Exclude interest on United States securities from the state return(s). Consider whether municipal bond interest excluded on the federal should be added back to the state return.				
(15) Review reporting of any state tax refund(s) based on the tax benefit rule.				
(16) If taxpayer was divorced or separated during the tax year:				
-Obtain a copy of the corresponding agreement.				
-Determine the appropriate basis of any property transferred (generally, asset transfers after July 18, 1984, are non-taxable and receive carryover basis).				
-For post July 18, 1984, divorces, determine if taxpayer received depreciable business assets which have been converted to non-business personal assets. If so, report depreciation recapture and related invest-credit recapture.				
-For post July 18, 1984 divorces, review amounts of alimony received and compare to prior years to determine if amount received in current year is \$10,000 less and, if so, calculate non-taxable/deductible portion.				
-For 1985 custodial or non-custodial spouse determine whether written authorization to claim dependent exemptions has been obtained or given. Attach written authorization for dependency exemption to non-custodial parent tax return.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Three

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(17) Did taxpayer pay or receive alimony during the year; insure that child support payments are not picked up.				
(18) If taxpayer files a Schedule C, consider paying and deducting a salary to the spouse to reduce self-employment tax and allow spouse to make an IRA contribution.				
(19) Consider electing the optional straight line method for ACRS property purchased during the year. -For acquisitions of real estate, other than low-income housing, after March 18, 1984, determine that ACRS depreciation deductions are written off over 18 years rather than 15 years or if straight line depreciation is elected, over 18, 35 or 45 years.				
(20) For installment sales after June 6, 1984, determine that the full amount of depreciation recapture (both Sec. 1245 & 1250 property) is reported in the year of sale even if no payments are received that year.				
(21) Review the possibility of the wash sale rules being applicable to stock sales.				
(22) Inquire whether taxpayer has any worthless securities or other bad debts to be reflected in the current year return.				
(23) Determine if taxpayer's rollover of a qualified retirement plan distribution was in accordance with the 60-day rule.				
(24) Determine if taxpayer received pension/annuity basis & review non-taxable portions.				
(25) Consider the tax basis of a partnership or Subchapter "S" corporation interest before claiming a loss, also at-risk limitations and hobby loss rules on sole proprietor Schedule C.				
(26) If taxpayer is a Subchapter "S" corporation shareholder who made loans to the corporation to utilize loss(es), check for gain on repayment.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Four

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(27) Designate and include income subject to self-employment tax (Schedule C, Partnership and Other Income).				
(28) Consider vacation home limitations.				
(29) Consider limitations on construction period expenses and deductions.				
(30) Are accounting methods used comparable to the preceding period.				
(31) Determine taxability of any social security benefits received.				
(32) Determine taxability of unemployment or disability income.				
(33) For all types of businesses that have assets placed in service after June 18, 1984, which are used partly for business and partly for personal use (i.e.-autos, computers, airplanes, boats, etc.):				
-Determine that at least 50% of the use is for <u>business</u> purposes before taking the applicable investment tax credit.				
-For autos, determine that the investment tax credit does not exceed the \$1,000 maximum allowed adjusted proportionately for any personal use.				
-For autos, determine that the depreciation deduction does not exceed the maximum allowable \$4,000 in the first year and \$6,000 in succeeding years <u>adjusted for any personal use</u> .				
-For autos, determine that if business usage is less than 50%, depreciation is computed using the mandatory five-year straight line method.				
-Determine that, for all other mixed-use property, if business usage is less than 50%, depreciation is computed using the mandatory 12-year straight line method.				
-For leased vehicles and property, determine business, investment and personal usages and calculate appropriate income to be reported by referring to IRS tables.				
-In 1984 and subsequent years, inquire whether taxpayer has kept the required contemporaneous records indicating the business and personal use of property. Obtain a signed statement from the taxpayer that these records exist.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Five

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
-In years subsequent to 1984 acquisitions, determine if personal usage exceeds 50% and, if so, make the appropriate recapture calculations.				
(34) Determine the applicability of a moving expense deduction and whether the reimbursement is properly accounted for.				
(35) Determine if taxpayer is entitled to a deduction for contributions to an IRA, a Keogh or other qualified retirement plan and review possible alternatives with taxpayer before the return due date. Payments must be made before due dates.				
(36) Consider two-earner married couple deduction (10% - 1984, of the lesser of \$30,000 or the <u>earned income</u> of the lower earning spouse's income).				
(37) If taxpayer does not itemize deductions, qualified charitable contributions may be deducted from adjusted gross income (25% of \$300)				
(38) Consider medical transportation deductions and medical expense limitations.				
(39) Consider the deduction of Medicare premiums when taxpayer is over 65 years of age.				
(40) If medical insurance reimbursement for prior years has been noted, determine whether such reimbursement is properly reported as income.				
(41) Consider non-taxable income for increased sales tax deduction. Also, additional sales tax deduction for purchase of auto, boat, plane or home building materials.				
(42) Determine if all interest deductions are properly classified as either investment or non-investment interest.				
(43) If total investment interest expense exceeds \$10,000 complete Form 4952.				
(44) Consider the contribution limitations.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Six

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(45) List all non-cash contributions separately.				
(46) Prepare Form 4684 for all casualty loss deductions and consider the individual limitation per casualty.				
(47) Consider office-in-home deduction and corresponding limitations.				
(48) Consider capitalizing carrying charges on non-productive property.				
(49) Consider the following tax credits: -Investment tax credit -Foreign tax credit -Child care credit -Political contribution credit -Credit for the elderly -Jobs credit -Residential energy credit -Credit for federal tax on gasoline, special fuels and lubricating oil.				
(50) Consider the election to forego the net operating loss carryback.				
(51) Determine if there is an earned income credit				
(52) Consider income averaging. Note the revised formula for taxable years beginning after December 31, 1983.				
(53) Consider the election to treat retirement plan lump sum distributions as ordinary income subject to ten-year averaging.				
(54) Based upon nature of income and deductions, is taxpayer subject to: A. Self employment tax B. Minimum tax C. Alternative minimum tax				
(55) Confirm with the client the amount(s) and date(s) of any federal (and state and local, where applicable) estimated tax deposit(s) for the year.				
(56) Determine if client has paid excess FICA tax for which credit should be claimed.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Seven

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(57) If withholding and estimated tax payments are less than 80% of the tax liability, file Form 2210.				
(58) Inquire whether the client can substantiate by adequate records, as required under IRC Section 274(d), expenses claimed for entertainment facilities, gifts, travel & conventions.				
(59) Advise client of new requirement for deduction of mixed use property expenses.				
(60) Recent legislation provides for a penalty to be imposed where a taxpayer makes a substantial understatement of his or her tax liability. For individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of (a) 10% of the tax required to be shown on the return, or (b) \$5,000. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that relevant facts affecting the item's tax treatment were adequately disclosed on the return. All items of income and deductions shown on the return should have the required substantiation in order to answer any questions if audited by the taxing authorities. Consider if a substantial understatement of income tax could result from a disallowance of any deduction or loss item on the return. If so, A. Does substantial authority exist for the deduction or loss item in question. B. Is the item a tax shelter for purposes of Section 6661. C. Advise client of 10% penalty in writing.				
(61) Inquire if taxpayer made gifts in excess of \$10,000 (or any applicable state minimums) to any individual during the year.				
(62) Consider changes needed in estimated tax for the forthcoming year and set up estimated tax payments. Advise client of new rules for estimated tax.				

INDIVIDUAL TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Eight

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(63) For capital assets acquired after June 22, 1984, note that the holding period for long-term capital gains is decreased from more than one year to more than six months. -For installment sales after June 6, 1984, determine that the full amount of depreciation recapture (both Sec. 1245 & 1250 property) is reported in the year of sale even if no payments are received in that year.				
(64) Determine whether client needs to complete IRS form 8271, Investor Reporting of Tax Shelter Registration, for use by investor in reporting shelter I.D. number. This registration and form can apply to any structure of business activity including partnerships, corporations, Schedule C or F activity, etc.				
(65) Prepare state income tax return(s). Review each state's modification requirements.				
(66) Attach extension requests to tax returns				
(67) Prepare filing instruction letter to client.				
(68) Note any tax planning suggestions below.				

1984 PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST

Client Name _____ Client Number _____
 Interviewed by _____ Date Completed/Hours _____
 Prepared by _____ Date Completed/Hours _____
 Reviewed by _____ Date Completed/Hours _____

"DONE" or "NOT APPLICABLE" answers are the desired answers.
 "NOT DONE" answers require comments or explanation.

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(1) Verify that a copy of the partnership agreement is in the permanent file or document why we think this is a partnership for federal income tax purposes and where authority for distribution of gain or loss originates.				
(2) Verify partnership name, address, fiscal year business code, identification number and date business started.				
(3) Examine all correspondence, point sheets and other memoranda in the prior year's tax file and current year's tax file for items of which you should be aware.				
(4) Determine method of accounting - cash, accrual or other.				
(5) Determine if the partnership is a limited partnership.				
(6) If taxpayer has been examined by the Internal Revenue Service: -Obtain copies of the Revenue Agent's Reports. -Verify that the agent's adjustments have been entered in the taxpayer's books. -Determine if any of the agent's adjustments affect income tax returns of years other than those audited.				
(7) Review prior year's return Schedule M, columns c, d and e for items which may have an effect upon or require similar treatment in the current year.				
(8) Check if any of the partners' addresses changed during the taxable year.				
(9) Determine if there has been any change in partnership ownership during the year and document.				

PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Two

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(10) If there has been a change in ownership by death of a partner, transfer between partners or sale of an interest, consider the optional adjustment to basis of partnership property under IRC Section 754.				
(11) Compare sources of dividend and interest income with prior year's return.				
(12) Enter dividend income qualifying for exclusion under IRC Section 116 on Schedule K, Line 3.				
(13) Enter non-qualifying dividends on Page 1.				
(14) Enter non-qualifying interest on Page 1.				
(15) Complete Schedule A or schedule of cost of operations and verify that beginning and ending inventory agree with Schedule L.				
(16) Determine if there were any wash sales of stock or securities during the tax year.				
(17) If assets were sold or exchanged during the year, consider investment credit and depreciation recapture.				
(18) Determine if there were any sales or exchanges during the year between the partnership and a partner and document.				
(19) If rental property is a net lease, do not deduct interest expense on Page 1. Enter interest on schedule K only, under investment interest.				
(20) Consider electing optional straight line recovery method available under ACRS.				
(21) Segregate all tax preference items and list on the appropriate line of Schedule K.				
(22) Determine that all guaranteed payments, determined without regard to income, to partners for services or use of capital have been deducted in computing ordinary income.				
(23) Review taxpayer's procedure for reporting vacation pay in light of recent accounting changes.				

PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984
Page Three
Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(24) Inquire whether the client can substantiate by adequate records, as required under IRC Section 274(d), expenses claimed for entertainment, entertainment facilities, gifts, travel and conventions. Advise client of new rules for deducting mixed-use property expenses.				
(25) If taxpayer paid or incurred interest on indebtedness to purchase or carry investment property, do not report this interest on Page 1. Enter the amount as investment interest on Schedule K only.				
(26) Verify that construction period interest and taxes have been properly capitalized and amortized.				
(27) Prepare a detail schedule of taxes deducted.				
(28) Consider the election to expense up to \$5,000 property placed in service rather than using ACRS.				
(29) Verify that retirement plan contributions are within allowable limits and are properly reported on Schedule K.				
(30) Determine if property/equipment leases are operating leases or capital leases.				
(31) Prepare a schedule of other deductions.				
(32) Exclude from deductions premiums on partners' life insurance.				
(33) Separate recourse from non-recourse debt when preparing the balance sheet, Schedule L.				
(34) Verify that beginning and ending total partners' capital figures on Schedule L agree with the reconciliation of partners' capital accounts, Schedule M.				
(35) Compute net earnings from self-employment and enter on Schedule K.				
(36) Prepare schedules that reflect each partner's share of property eligible for investment tax credit. Consider non-corporate lessor rules.				

PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Four

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(37) Prepare schedules that reflect each partner's share of jobs credit, credit for alcohol used as fuel and other credits.				
(38) Prepare schedules that reflect each partner's share of property subject to investment credit recapture.				
(39) Determine allocation of partnership liabilities and enter on each partner's Schedule K-1				
(40) Distribute each item on Schedule K among the K-1's in accordance with the provisions of the Partnership agreement.				
(41) Complete each partner's reconciliation of capital. Run tapes of each column to verify that the total agrees to the corresponding column on Schedule M, Form 1065.				
(42) Reconcile income per books with taxable income.				
(43) Prepare an analysis of partner's tax basis.				
(44) Consider if a substantial understatement of income tax could result from a disallowance of any deduction or loss on the return. If so,				
A. Does substantial authority exist for the deduction or loss item in question.				
B. Is the item a tax shelter for purposes of Section 6661.				
C. Advise client of 10% penalty-- in writing.				
(45) Determine whether property has been contributed by a partner after 3/31/84, and if so, that <u>all</u> items of income, gain, loss and deductions are shared among the partners to take into account the variation between the basis of the property to the partnership and its value (amended Section 704(c)(2)).				

PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Five

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
<p>(46) For assets placed in service after June 18, 1984, that are used partly for business and partly for personal use (i.e.; autos, airplanes, computers, boats):</p> <ul style="list-style-type: none"> -Determine that at least 50% of the use is for business purposes before taking the applicable investment tax credit. -For autos, determine that the investment tax credit does not exceed the \$1,000 maximum allowed adjusted proportionately for any personal use. -For autos, determine that the depreciation deduction does not exceed the maximum allowable \$4,000 in the first year and \$6,000 in succeeding years adjusted for any personal use. -For autos, determine that if business usage is less than 50%, depreciation is computed using the mandatory five-year straight line method. -Determine that, for all other mixed-use property, if business usage is less than 50% depreciation is computed using the mandatory 12-year straight line method. -For leased vehicles and property, determine business, investment and personal usages and calculate appropriate income to be reported by referring to IRS tables. -Inquire whether taxpayer has kept the required contemporaneous records indicating the business and personal use of property. Obtain a signed statement from the taxpayer that these records exist. 				
<p>(47) Inquire whether taxpayer has made or received any below-market-rate term or demand loans after June 6, 1984 with any partners or individuals providing services. If so, determine respective dividend/interest income and compensation/interest expense.</p>				
<p>(48) For capital assets acquired after 6/22/84 note that the holding period for long-term capital gains is decreased from more than one year to more than six months.</p>				

PARTNERSHIP TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Six

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(49) If a tiered partnership arrangement exists, review Section 706(c)(2)(B) and 706(d) regarding allocation rules.				
(50) Prepare state tax return(s).				
(51) Attach extension requests to the tax returns.				
(52) Prepare filing instruction letter to client.				

1984 CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST

Client Name _____ Client Number _____
 Interviewed by _____ Date Completed/Hours _____
 Prepared by _____ Date Completed/Hours _____
 Reviewed by _____ Date Completed/Hours _____

"DONE" or "NOT APPLICABLE" answers are the desired answers.
 "NOT DONE" answers require comments or explanation.

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(1) Verify corporate name, address, fiscal year incorporation date, business code and identification number.				
(2) Examine all correspondence, point sheets and other memoranda in the prior year's tax file and current year's tax file for items of which you should be aware.				
(3) Check the following carryover items:				
-Net operating loss				
-Capital loss				
-Investment credit				
-Charitable contributions				
-Installment sales				
-Jobs credit				
-Foreign tax credit				
-Retirement plan contribution				
-ESOP tax credit				
-R&D expenditure tax credit				
(4) If taxpayer has been examined by the Internal Revenue Service:				
-Obtain copies of the Revenue Agent's Reports				
-Verify that the agent's adjustments have been entered on the taxpayer's books				
-Determine if any of the agent's adjustments affect income tax returns of years other than those audited				
-File amended state tax returns to reflect adjustments.				
(5) Determine the taxability of dividends received.				
(6) Exclude interest on state or local obligations from federal taxable income.				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Two

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(7) Exclude interest on Federal obligations from state and local taxable income. (Except for states with franchise tax, i.e., California)				
(8) Determine that payments received during the year on installment sales have been properly reflected.				
(9) If taxpayer recovered amounts previously deducted, determine if the full tax benefit was received from prior years' deductions.				
(10) Determine if payments received in advance by the taxpayer are included in taxable income although they may be treated as deferred income for book purposes.				
(11) For year beginning after 12/31/83, no accruals are allowed for individuals who owe more than 50%				
(12) Review deferred charges and prepaid expenses for currently deductible items.				
(13) Determine if there were any wash sales of stock or securities during the tax year.				
(14) Determine if any stocks or bonds held by the taxpayer become worthless during the year.				
(15) Consider electing the optional straight line method for qualifying ACRS property purchased during the year.				
(16) Determine if property/equipment leases are operating leases or capital leases.				
(17) Determine if there were any losses during the year between related taxpayers under Section 267(a)(1), such as between the corporation and a more than 50% stockholder.				
(18) Review the taxpayer's vacation pay policy to determine if a deduction is allowable on the accrual basis.				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Three

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(19) Exclude from deductions premiums on officer's life insurance or other life insurance, the proceeds of which are payable to the corporation.				
(20) Verify officers' compensation and expense account data and complete Schedule E.				
(21) If assets were sold or exchanged during the year consider investment credit and depreciation recapture.				
(22) Make adjustments for depreciable assets which are obsolete, abandoned and/or out of service				
(23) Inquire whether the client can substantiate by adequate records, as required under IRC Section 274(d), expenses claimed for entertainment facilities, gifts, travel and conventions. Advise client of new rules for deduction of mixed use property expenses.				
(24) Consider the election to expense up to \$5,000 property placed in service rather than using ACRS.				
(25) Consider switching to the reserve method of reporting bad debts.				
(26) If taxpayer maintains a pension and/or profit sharing plan: Review the plan(s) to determine if they are in compliance in light of changing corporate circumstances and the recent tax law changes -Determine if the maximum deduction was taken under the terms of the plan -Determine if the contribution was made prior to filing Form 1120 -Complete the required Form 5500				
(27) Determine the method(s) of inventory valuation used by the taxpayer.				
(28) Consider adopting the LIFO inventory method				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Four

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(29) If officers used company automobiles personally, determine if reimbursement has been made to the company and document how the amount was computed.				
(30) Determine that all contributions are to organizations recognized by the Treasury.				
(31) Consider the contribution limitation.				
(32) Consider the following restrictions on: -Contributions of appreciated ordinary income property -Contributions to private foundations -Contributions of property unrelated to the charity's exempt purpose.				
(33) Obtain copies of minutes authorizing accrual of charitable contributions.				
(34) If a net operating loss deduction is claimed, prepare a supporting schedule to be attached to the return.				
(35) If there is a net operating loss in the current year, consider the election to forego the carryback.				
(36) Determine if alternative tax is applicable.				
(37) If corporation is not on a calendar year, consider any changing tax rates when computing income tax.				
(38) If taxpayer has tax preference items, complete Form 4626.				
(39) Determine if taxpayer is eligible for the following tax credits: -Foreign tax credit -Investment credit -ESOP credit -Alcohol fuel credit -Jobs credit -Credit for increasing research activities.				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Five

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(40) Obtain copies of elections by lessors to pass the investment tax credit through to lessees of qualified investment credit properly.				
(41) Reconcile fixed asset acquisitions for the year to Form 3468.				
(42) For investment tax credit purposes, consider the "at risk" limitation provisions.				
(43) Determine if taxpayer is subject to personal holding company tax.				
(44) Determine if taxpayer is subject to accumulated earnings tax.				
(45) If estimated tax deposits are less than 80% of the tax liability, prepare Form 2220.				
(46) Set up estimated tax payments for the following year. Advise taxpayer of new rules on estimated tax. Consider the large corporation rules (3-year look back).				
(47) Prepare state tax returns.				
(48) Compile apportionment data.				
(49) Attach extension requests to the tax returns.				
(50) Prepare filing instruction letter to client.				
(51) Prepare Form 1139 for carrybacks.				
(52) If this is a consolidated tax return: -Attach Form 851 -Attach Form 1122, only for member's first year. -Attach master apportionment schedule.				
(53) If this is a first-year return, make the following elections: -Method of accounting for bad debts -Method of accounting for organization expense -Cash vs accrual method -Election to amortize business start-up costs				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Six

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
-Election to expense intangible drilling costs				
-Section 351, where applicable				
(54) Cross reference the following items to the prior period return:				
-Schedule L beginning balances to prior year's ending balances				
-Schedule M-2 beginning retained earnings to prior year's ending balance				
-Detail listings Schedule L beginning balances to prior year's detail listings ending balances				
-Beginning balance bad debt reserve to prior year's ending balance				
-Page 1, Line 32(a) current year to Page 1, Line 32(a) prior year				
(55) Cross reference the following items within the current year return:				
-Total assets from Schedule L to Page 1 Item F				
-Dividends from Schedule C to Page 1				
-Officer's compensation from Schedule E to Page 1				
-Bad debts from Schedule F to Page 1				
-Depreciation from Form 4562 to Page 1				
-Taxable income to Schedule D, alternative tax computation				
-Tax per Schedule D to Schedule J				
-Tax per Schedule J to Page 1				
-Taxable income from Page 1, Line 28 to Schedule M-1, Line 10				
-Net income per books from Schedule M-1, Line 1 to Schedule M-2, Line 2				
-Schedule of other income to Page 1				
-Schedule of other deductions to Page 1				
-Schedule of other current assets to Schedule L				
-Schedule of other investments to Schedule L				
-Schedule of other assets to Schedule L				
-Schedule of other current liabilities to Schedule L				
-Schedule of other liabilities to Schedule L				
-Total gain per Schedule D to Page 1				

CORPORATION TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page Eight

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(57) Inquire whether taxpayer has made or received any below-market-rate term or demand loans after June 6, 1984 with any shareholders or individuals providing services. If so, determine respective dividend/interest income and compensation/interest expense.				
(58) For capital assets acquired after June 22, 1984, note that the holding period for long-term capital gains is decreased from more than one year to more than six months.				
(59) Determine that payments received during the year on installment sales have been properly reflected. -For installment sales after June 6, 1984, determine that the full amount of depreciation recapture is reported in the year of sale even if no payments are received in that year.				
(60) If taxpayer recovered amounts previously deducted, determine if the full tax benefit was received from prior years' deductions.				
(61) For assets placed in service after June 18, 1984, that are used partly for business and partly for personal use (i.e.; autos, airplanes, computers, boats): -Determine that at least 50% of the use is for business purposes before taking the applicable investment tax credit. -For autos, determine that the investment tax credit does not exceed the \$1,000 maximum allowed adjusted proportionately for any personal use. -For autos, determine that the depreciation deduction does not exceed the maximum allowable \$4,000 in the first year and \$6,000 in succeeding years adjusted for any personal use. -For autos, determine that if business usage is less than 50%, depreciation is computed using the mandatory five-year straight line method. -Determine that, for all other mixed-use property, if business usage is less than 50%, depreciation is computed using the mandatory 12-year straight line method.				

**SMALL BUSINESS CORPORATION ("S" CORPORATION)
1984 TAX RETURN PREPARATION AND REVIEW CHECKLIST**

Client Name _____ Client Number _____
 Interviewed by _____ Date Completed/Hours _____
 Prepared by _____ Date Completed/Hours _____
 Reviewed by _____ Date Completed/Hours _____

"DONE" or "NOT APPLICABLE" answers are the desired answers.
 "NOT DONE" answers require comments or explanation.

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(1) Verify the corporate name, address, fiscal year, incorporation date, business code, Sub S election date & identification number.				
(2) Examine all correspondence, point sheets and other memoranda in the prior year's tax file and current year's tax file for items of which you should be aware.				
(3) If taxpayer has been examined by the Internal Revenue Service: -Verify that the agent's adjustments have been entered on the taxpayer's books. -Obtain copies of the agent's reports. -Determine if any of the agent's adjustments affect income tax returns of years other than those audited. -File amended state tax returns to reflect adjustments.				
(4) Review the prior returns and/or carryforward information summaries for the following carryover items: -Capital loss -Charitable contributions -Retirement plan contribution				
(5) Determine that for the first taxable year beginning after December 31, 1982, carryovers of capital losses and charitable contributions from the last year while the corporation was an S corporation are treated as arising in that year and accordingly flow through to the shareholders.				
(6) Determine that a disqualifying event has not occurred during the year thereby terminating the S corporation status of the taxpayer.				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
 TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page two

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
For tax years beginning prior to January 1, 1983, the revocation is retroactive to the beginning of the tax year. For tax years beginning after December 31, 1982, the revocation is effective as of the day on which the disqualifying event occurs.				
(7) For tax years beginning after December 31, 1981, if the corporation has more than 25% of gross receipts from passive sources in three consecutive years, and it has accumulated C corporation earnings and profits at the end of each year, note that the Sub-S election is terminated beginning at the end of such three year period.				
(8) Note that if more than 50% <u>cumulatively</u> of the shares of stock on December 31, 1982, have changed ownership, the corporation is subject to the calendar year rule or loses its S corporation status.				
(9) Document and review the method(s) of inventory valuation used by the taxpayer.				
(10) Review the taxability of dividends received.				
(11) Determine that payments received during the year on installment sales have been properly recorded for tax purposes.				
(12) Review payments received in advance by the taxpayer for inclusion in taxable income noting they may be treated as deferred income for book purposes.				
(13) Inquire as to the existence of any wash sales of stock or securities during the tax year.				
(14) Inquire as to whether any stocks or bonds held by the taxpayer become worthless during the year.				
(15) Determine if there were any losses during the year between related taxpayers under Section 267(a)(1), such as between the corporation and a more than 50% stockholder.				

**SMALL BUSINESS CORPORATION ("S" CORPORATION)
TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984**

Page three

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(16) Verify officers' compensation and expense account data and complete Schedule E.				
(17) For tax years beginning after December 31, 1982, determine that the corporation is on the cash method of accounting for purposes of deducting expenses to cash basis shareholders who own at least 2% of the corporation's outstanding stock. For years beginning after December 31, 1983, no accruals are allowable to any shareholder.				
(18) Consider using the reserve method of reporting bad debts.				
(19) Determine that all contributions are to organizations recognized by the Treasury.				
(20) For tax years beginning before January 1, 1983, review the contribution limitation.				
(21) Consider the following restrictions on: -Contributions of appreciated ordinary income property -Contributions to private foundations -Contributions of property unrelated to the charity's exempt purpose.				
(22) Obtain copies of minutes authorizing accrual of charitable contributions and attach to the return.				
(23) Consider electing the optional straight line method for qualifying ACRS property purchased during the year.				
(24) Consider the election to expense up to \$5,000 property placed in service rather than using ACRS.				
(25) Determine if adjustments are required for depreciable assets which are obsolete, abandoned and/or out of service.				
(26) If taxpayer maintains a pension and/or profit sharing plan: -Review the plan(s) to determine if they are in compliance in light of changing corporate circumstances and the recent tax law changes.				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
 TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page four

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
-Determine if the maximum deduction was taken under the terms of the plan.				
-Determine if the contribution was made prior to filing Form 1120S.				
-Complete the required Form 5500.				
-Advise taxpayer of new rules for 1985.				
(27) Review deferred charges and prepaid expenses for currently deductible items.				
(28) Review the taxpayer's vacation pay policy to determine if a deduction is allowable on the accrual basis.				
(29) Review the premiums on officers' life insurance or other life insurance to determine tax deductibility. Advise taxpayer of new rules for 1985.				
(30) Inquire whether the client can substantiate by adequate records, as required under IRC Section 274(d), expenses claimed for entertainment, entertainment facilities, gifts, travel and conventions.				
(31) Determine if taxpayer is eligible for the following tax credits: -Foreign tax credit -Investment credit -Credit for increasing research activities -Credit for sale/use of alcohol fuel				
(32) Obtain copies of elections by lessors to pass the investment tax credit through to lessees of qualified investment credit property.				
(33) Reconcile fixed asset acquisitions for the year to Form 3468.				
(34) For investment tax credit purposes, consider the "at risk" limitation provisions.				
(35) If assets were sold or exchanged during the year, review for investment credit and depreciation recapture.				
(36) Recent legislation provides for a penalty to be imposed where a taxpayer makes a substantial under-statement of his/her tax liability. For "S" corporations, a substantial understatement exists when the understatement exceeds the greater of:				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
 TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page five

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(a) 10% of the tax required to be shown on the return, or				
(b) \$5,000				
Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that relevant facts affecting the item's tax treatment were adequately disclosed on the return. All items of income and deductions shown on the return should have the required substantiation in order to answer any questions if audited by the taxing authorities. Consider if a substantial understatement of income tax could result from a disallowance of any deduction of loss item on the return. If so,				
(a) Does substantial authority exist for the deduction or loss item in question.				
(b) Is the item a tax shelter for purposes of Section 6661.				
(c) Advise client of proposed 10% penalty in writing.				
(37) For tax years beginning before January 1, 1983, determine that the following items are separately reported and passed through to the shareholder(s) on Schedules K and K-1's:				
-NOL's				
-Net capital gains				
-Property eligible for the investment credit				
-WIN program expenses				
-Tax preference items and Investment interest expense.				
(38) For tax years beginning after December 31, 1982, determine that the following items are separately reported and passed through to the shareholder(s) on Schedules K and K-1's:				
-Investment interest				
-Capital gains and losses				
-Section 1231 gains and losses				
-Charitable contributions				
-Foreign tax credit				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984

Page six

Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
-Items involving the determination of credits, e.g., Section 38 property				
-Depletion				
-Foreign income and loss				
-Amortization of reforestation expenditures (Sec. 194)				
-Excludable interest and dividends				
-Net gain (loss) from involuntary conversions due to casualty or theft				
-Expense deduction for recovery property under Section 179				
-Jobs credit				
-Credit for alcohol used as fuel				
-Preference items				
(39) For tax years beginning before January 1, 1983, determine that items of income, deductions, credits, etc. are allocated pro rata to the shareholders of the corporation as of the last day of the tax year, except in the case of a net operating loss, which is allocated to the shareholders pro rata on a per share, per day basis.				
(40) For tax years beginning after December 31, 1982, determine that items of income, deductions, credits, etc. are allocated to the shareholders of the corporation on a per share, per day basis.				
(41) For tax years beginning after December 31, 1982, if there are transfers of stock during the year, consider the option to allocate items of income, deductions, credits, etc. according to when the items were actually incurred with the consent of all shareholders at any time during the year.				
(42) Determine that the shareholder's allowable pro rata shares of loss do not exceed the shareholder's adjusted basis for his stock and indebtedness owed to him. For tax years beginning January 1, 1983, losses in excess of basis are permanently lost. For tax years beginning after December 31, 1982, losses in excess of basis can be carried forward and allowed in any subsequent year in which the same shareholder has adequate basis in such stock or debt.				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
 TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984
 Page seven
 Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(43) Instruct the taxpayer that all indebtedness owed to shareholders should be evidenced by written instruments so that in the event a shareholder's basis in the debt is reduced by his share of losses, the subsequent repayment will produce capital gain rather than ordinary income.				
(44) For tax years beginning after December 31, 1981, if the corporation has accumulated earnings and profits from Subchapter C years and passive investment income totalling more than 25% of gross receipts, determine that the tax on excess net passive income has been properly computed.				
(45) Determine if the tax on net capital gains is applicable and if so, is it properly computed				
(46) Cross reference the following items to the prior period return:				
-Schedule L beginning balances to prior year's ending balances.				
-Schedule M-2 beginning retained earnings to prior year's ending balance				
-Detail listings Schedule L beginning balances to prior year's detail listings ending balances				
-Beginning balance bad debt reserve to prior year's ending balance.				
(47) Cross reference the following items within the current year return:				
-Total assets from Schedule L to Page 1 Item E				
-Depreciation from Form 4562 to Page 1				
-Ordinary income from Page 1, Line 24 to Schedule M, Line 2				
-Schedule of other income to Page 1				
-Schedule of other deductions to Page 1				
-Schedule of other current assets to Schedule L				
-Schedule of other investments to Schedule L				
-Schedule of other assets to Schedule L				
-Schedule of other current liabilities to Schedule L				

SMALL BUSINESS CORPORATION ("S" CORPORATION)
 TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984
 Page eight
 Client Name _____

DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS

- Schedule of other liabilities to Schedule L
- Total per Form 4797 to Page
- Line 26 to Form 7004 and 7005
- Line 1, Schedule A to to Schedule L
- Line 6, Schedule A to to Schedule L
- Line 7, Schedule A to to Page 1

(48) If this is a first-year return, make the following elections:

- Method of accounting for bad debts
- Method of accounting for organization expense
- Cash vs. accrual method
- Election to amortize business start-up costs.

(49) For assets placed in service after June 18, 1984, that are used partly for business and partly for personal use (i.e.; autos, airplanes, computers, boats):

- Determine that at least 50% of the use is for business purposes before taking the applicable investment tax credit.
- For autos, determine that the investment tax credit does not exceed the \$1,000 maximum allowed adjusted proportionately for any personal use.
- For autos, determine that the depreciation deduction does not exceed the maximum allowable \$4,000 in the first year and \$6,000 in succeeding years adjusted for any personal use.
- For autos, determine that if business usage is less than 50%, depreciation is computed using the mandatory five-year straight line method.
- For leased vehicles and property, determine business, investment and personal usages and calculate appropriate income to be reported by referring to the IRS tables.

(50) Inquire whether taxpayer has made or received any below-market-rate term or demand loans after June 6, 1984 with any shareholders or individuals providing services. If so, determine respective dividend/interest income and compensation/interest expense.

**SMALL BUSINESS CORPORATION ("S" CORPORATION)
TAX RETURN PREPARATION AND REVIEW CHECKLIST-1984**

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Client Name _____

	DONE	NOT DONE	N/A	COMMENTS OR EXPLANATIONS
(51) Determine that payments received during the year on installment sales have been properly recorded for tax purposes. -For installment sales after June 6, 1984, determine that the full amount of depreciation recapture is reported in the year of sale even if no payments are received in that year.				
(52) Review payments received in advance by the taxpayer for inclusion in taxable income noting they may be treated as deferred income for book purposes.				
(53) For acquisitions of real estate, other than low-housing, after March 15, 1984, determine ACRS depreciation deductions are written off over 18 years rather than 15 years or if straight line depreciation is elected, over 18, 35 or 45 years.				
(54) Attach extension requests to the tax returns.				
(55) Compile apportionment data.				
(56) Prepare state tax returns.				
(57) Prepare filing instruction letter to client.				

Comments or Explanations:

Retained earnings accounting procedures for "S" corporation differ from those for conventional corporations. Review Schedule M to determine that the following are properly accounted for:

Accumulated Adjustment Account (AAA) reflects the aggregate taxable income that has not been distributed to shareholders since the company became an "S" corporation.

Previously Taxed Income (PTI) represents the accumulated taxable income that was earned prior to 1983 but not paid out. PTI is reduced when distributions in excess of AAA are made and when shareholders sell or withdraw.

Accumulated Earnings and Profits (AEP) are applicable only to "S" corporations which had previously been a conventional or "Sub S" corporation. Generally represents retained earnings in existence when "S" status attained. AEP is reduced by cash distributions to shareholders after AAA and PTI have been distributed.

Other Retained Earnings (ORE) any amount other than AAA, PTI and AEP that would be viewed as retained earnings under GAAP and state corporation law. Increased by tax-exempt income and reduced by nondeductible expenses and distributed in excess of AAA, PTI and AEP. ORE is treated as paid-in capital for tax purposes.

PRACTICE MANAGEMENT MATERIALS

The AICPA's three volume MAP Handbook is the most comprehensive reference source available on the management of an accounting practice. To assist member firms in determining whether and where a particular subject is covered, the Handbook's contents and index pages are presented here starting at page 6-20.

MAP Selected Readings is published annually as a companion series to the MAP Handbook. Its 1985 table of contents, which also serves as a bibliography, starts at page 6-50.

Representatives of the AICPA's Management of an Accounting Practice Committee respond to members' inquiries about firm management and administration. They can be reached at 212/575-6439.

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THE PCPS CPE REQUIREMENT

All PCPS member firms are required to ensure that all professionals in the firm resident in the United States, including CPAs and non-CPAs, take part in qualifying continuing professional education as follows:

- (1) Participate in at least one hundred twenty hours every three years, but not less than twenty hours every year, **or**
- (2) Comply with mandatory continuing professional education requirements for state licensing or for state society membership, provided such state or society requirements require an average of forty hours per year of continuing professional education for each reporting period, and provided each professional in the firm participates in at least twenty hours every year.

A section of the Peer Review Manual booklet explains the procedures supporting this membership requirement. Questions of interpretation may be referred to the PCPS staff. The following paragraphs address interpretations and procedures that have come up frequently in the past.

Annual Education Report

Each member firm must file an annual education report within four months after the completion of each educational year. The report indicates whether all professionals met the continuing professional education requirements during the year. Peer review covers the information reported, as well as the firm's compliance with the CPE requirement.

A suggested annual education report format follows:

Annual Education Report
Year Ended _____

All professionals in the firm resident in the U.S., including CPAs and non-CPAs, were in compliance with the applicable CPE requirements as of the end of the educational year noted above.

OR

The number of professionals who were not in compliance with the applicable CPE requirements at the end of the educational year noted above is _____.

The number of professionals who were not in compliance with the applicable CPE requirements by the end of the two-month grace period is _____.

Indicate by level (Senior, Manager, Partner, etc.) the number of professionals who had not met the applicable requirements by the end of the two-month grace period and state the reason why.

Level

Reason

Firm Name and Address:

Date: _____

By: _____

Applicability to Paraprofessionals

Q. My firm employs several paraprofessionals who provide client service. Must they meet the CPE requirements?

A. It is not possible to give a simple answer, because there is no generally accepted definition of a paraprofessional. All persons whom the firm classifies as "professional staff" are subject to the CPE requirements. This determination is intentionally left to the firm itself.

In general the CPE requirements are meant to apply to CPAs and prospective CPAs, and to others with a similar amount of academic preparation with emphasis in other areas that are part of CPA practice. Paraprofessionals who perform only clerical type work that is reviewed by a professional are not subject to the CPE requirement. Neither are employees not involved in client service.

Since the firm is in the best position to know the type of work the person does, the amount of supervision, and other relevant factors, peer reviewers should not normally challenge its judgement unless there are indications of abuse.

Applicability to Part-Time Professionals

Professionals who were not employed during the entire most recent educational year being reported upon are not required to have participated in any continuing professional education. Seasonal personnel are therefore exempt, even if the same personnel are employed year after year.

To provide guidance on applying the CPE requirement to permanent, year-round part-time professionals, the PCPS and SECPS executive committees adopted the following statement:

Member firms have a responsibility to adopt policies and procedures to provide reasonable assurance that all professional personnel are properly trained. The nature and extent of training needed by part-time personnel depend on a number of factors, including the type of work they perform, the degree of supervision they receive, and the number of hours they work. A firm should be prepared to justify any decision not to require a part-time professional to participate in the required number of continuing professional education hours.

PLANNING AN EFFECTIVE CPE PROGRAM

By Peter Storer, Marketing Coordinator,
AICPA CPE Marketing Administration Division

A firm's CPE program should be judged by three general criteria. It should:

- maintain and promote professional competence.
- increase the staff's skills and productivity.
- add to the firm's growth and profitability.

If it does not, you need to plan a more effective CPE program now. Because of the growing complexity of the profession, an effective CPE program is essential to your firm. Here's how to start.

1. **DEFINE YOUR NEEDS.** This is a critical first step. In order for your firm and staff to get the most out of your CPE program, the needs of both must be carefully assessed. Many factors must be weighed, including:

Curriculum. What areas of knowledge does your firm need to focus upon? Do you need general staff training for your new staff? Do your seniors and partners concentrate on taxation, or do they need more exposure to management advisory services? Does your entire staff need a yearly accounting and auditing update? Answering these questions will help you lay out an appropriate mixture of topics for your firm.

Format. CPE is available in a variety of formats. The choice of format will have a bearing upon both cost of CPE and administrative time and effort required. The major formats are:

Seminars. These are courses available from a variety of sponsors which cover a wide range of topics. Public presentations are easiest from an administrative point of view, and allow exchange of ideas with other firms. Many course providers, including AICPA, make these seminars available for presentation within the firm. The seminar format allows the greatest degree of interaction between participants and the discussion leader.

Conferences and Training Schools. Conferences continue to grow in popularity as a means of delivering reasonably priced, quality CPE. Topics covered include a wide range of interests, from "hot topics" to subjects of continuing interest. In addition, conferences provide a forum for practitioners to express their position on key issues and needs of the profession. Training schools are intensive, usually multiple-day programs which focus upon specific topics (such as AICPA's National Tax Training School). These provide participants with an opportunity to get a highly concentrated measure of CPE. While conferences are often aimed at "experts" in particular subjects, training schools are usually designed for more junior staff accountants with five or less years of public accounting experience.

Video. Running video-based courses, while requiring a bit more administrative effort, offers several advantages. The greatest advantage of video is the flexibility in scheduling which it allows. A video course may be run whenever it is most convenient for the firm and the staff. Another major advantage of video is that the "built-in" expertise of the speaker minimizes the requirements of the discussion leader—often a senior can lead a video session instead of a partner. Finally, video courses are generally run within a firm, so that material may be related to actual client situations while maintaining confidentiality.

Self-Study. Offering the maximum in flexibility, these courses are also particularly useful where "niches" of information are needed. Very specialized topics, which may be of interest to one or two members of the firm, may be available through a self-study course. Even for more general courses, self-study courses are designed to be studied by staff whenever necessary, and the material retained for future reference and "brush-up."

Environment. Different people learn best under different circumstances. Some people require a concentrated, formal learning environment, such as a classroom or a dedicated conference room. Others learn most effectively where they have an opportunity to interact and discuss ideas with other people. Still others prefer learning on their own by reading, while some may require the stimulation of a live or videotaped speaker. The educational environment needs of your firm's members must be taken into account.

2. **ESTABLISH PRIORITIES AND OBJECTIVES.** Having assembled a universe of information on the various CPE needs of your firm, the next step is to assign a measure of relative importance to each. A simple way to do this is to set out a list of objectives that your firm wishes to achieve through CPE. In general, the more specific these objectives, the more useful they will be. "Updating seniors and partners on the ramifications of the Tax Reform Act" will help you more than "Increase staff competence" as an objective. Ranking these objectives should provide a natural order of priority for your CPE needs list.
3. **DEVELOP A CURRICULUM.** At this point, you should find it much easier to set up actual curriculum recommendations for your firm. Naturally, different staff levels will have different needs; with an established curriculum for each, actual course offerings may be much more easily and realistically assessed.
4. **CHOOSE COURSES.** The culmination of this process is a coherent, logical list of CPE selection recommendations. With specific courses and formats in mind, your only remaining decision is which vendor(s) to use. AICPA should be able to meet the majority of your needs in most CPE formats. Your state CPA society is also a very useful CPE and information source. Other CPE vendors, such as colleges/universities, commercial vendors, etc., may be able to meet some of your needs as well. In dealing with any CPE vendor, there are several factors you should clarify and weigh in selection. These include:

Discussion Leaders. Does the vendor provide discussion leaders (for seminar courses)? What is the cost, and what is included in the cost? If no leader is provided, does the vendor provide any assistance in identifying potential instructors?

Record Keeping. With the Division for CPA Firms and virtually all states now having CPE requirements, it is vital that accurate records be kept on CPE hours completed by your firm's personnel. Do the vendors keep such records? Are grading services offered for self-study or video courses (often necessary to document CPE hours in these course formats)? Can they assist you in setting up and maintaining CPE records? In some states it is also important that the vendor's programs are approved for CPE credit by your state board of accountancy.

Policies. Knowing the policies and procedures of a vendor can often save you a good deal of money and frustration. You should know the answers to questions such as these: If a member of the firm is forced to cancel a reservation for a program, are you entitled to a refund? Is there a time limit for a full or partial refund? In the case of in-house presentations, are you allowed to return unused materials? When you order materials, are you ordering one set and copying it, or individual sets for each participant? Is copying of materials permissible? For distant conferences or seminars, have any arrangements been made by the vendor for travel discounts or reduced room rates?

5. For CPE which is completely customized and applicable to the needs of your firm, you may wish to consider developing your own courses. While this requires the maximum amount of effort on your part, the result is a course or courses specifically designed to fit your own policies and procedures. In considering developing your own courses, you must bear in mind the requirements of the Division for CPA Firms and your state board of accountancy. PCPS requirements are described in Section 6 of the PCPS Peer Review Manual booklet. One possibility is to form an informal CPE association with other firms in your area; in doing so, you may not only increase the available pool of expertise, but can also amortize the cost of CPE development and presentation over a greater number of participants.

CONCLUSION

Doing all of the above may seem like a lot of work to put into your CPE program, but—in the long run—it is bound to save you time and money, and make your program a more effective, productive one.



**GEOGRAPHICAL/CHRONOLOGICAL INDEX
OF AICPA SEMINAR COURSES**

This index can be particularly helpful in making last minute changes in CPE schedules. It is reprinted from the AICPA 1986/87 Seminar Catalog, pages 96-152.

The catalog also includes course descriptions, subject and title indexes, registration addresses and other useful information about seminar courses developed by AICPA and presented by state CPA societies. Other CPE catalogs and related information are available from AICPA Continuing Professional Education, 800/242-7269 (in New York State 212/575-5696).

For technical questions on course content call 212/575-6256 for tax courses, 212/575-6255 for other courses.

Note: State society courses are keyed with a "bullet" (●). Other courses were developed by the AICPA.

Geographical/Chronological Index

AICPA courses, presented by State Societies, are printed in red and described in this catalog.
State Society courses are bulleted, printed in black and are not described in this catalog.

Alabama

June	11-12	Huntsville	Estate and Gift Taxation - Advanced
	16-17	Birmingham	Pension, Profit-Sharing Plans, and Compliance
	23-24	Gulf Shores	FASB/APB Review
	23	Gulf Shores	Protecting the Tax Practitioner
	23	Gulf Shores	• Accounting and Auditing Refresher
	24-25	Gulf Shores	Partnership Income Tax Workshop
	24	Gulf Shores	How to Start and Market a Personal Financial Planning Practice
	25	Gulf Shores	Income Taxation of Estates and Trusts
	25	Gulf Shores	Procedure and Practice Before the IRS
	26	Gulf Shores	Physicians and Dentists (Services to Clients)
June	26	Gulf Shores	Problems of the Closely Held Corporation
	26	Gulf Shores	S Corporation Problems
	30	Huntsville	Funds (Cash) Flow Statement: Uses and Presentation
July	1-2	Montgomery	Accounting and Auditing Annual Updating Workshop
	7	Birmingham	Real Estate Tax Problems-I
	7-8	Birmingham	How to Conduct an EDP Audit
	10	Huntsville	Microcomputer as an Audit Tool
	11	Birmingham	Budgeting
	11	Birmingham	S Corporation Problems
	14	Montgomery	Designing Audit Programs for Small Business Engagements
	17	Huntsville	• Accounting and Auditing Refresher
	18	Tuscaloosa	Reporting and Disclosure Problems for Small Businesses
	22-23	Florence	Financial Statement Disclosures
	22	Dothan	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
	24-25	Mobile	Audit Risk Sampling and Materiality: A Non-Statistical Approach
	25	Mobile	Tax-Free Reorganizations
	29-30	Tuscaloosa	Fiduciary Income Tax Returns Workshop
Aug	1	Mobile	Advanced Writing Skills
	1	Mobile	Purchase, Sale or Liquidation of a Corporate Business
	4-5	Montgomery	Estate and Gift Taxation
	6	Huntsville	Tax Planning in Corporate Liquidations
	20-21	Birmingham	Construction Industry (Services to Clients)
	20	Birmingham	Basic Consolidated Return Preparation
	21	Birmingham	Tax Update for Industry
	22	Birmingham	• Management Excellence for CPAs in Industry
	22	Montgomery	Basic Concepts In Estate Planning
	25-26	Mobile	Technical Skills Development for Personal Financial Planners
	28-29	Huntsville	Partnership Taxation--Advanced
Sept	3	Birmingham	Professional and Service Corporations
	4	Tuscaloosa	S Corporations
	4	Birmingham	Evaluating Tax Shelters - Advanced
	8	Florence	Tax Problems of Individuals
	9	Dothan	Problems of the Closely Held Corporation
	11	Mobile	Financial Statement Analysis. Basis for Management Advice
	11-12	Mobile	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)
	12	Mobile	Forecasts and Projections: Applications of New AICPA Standards
	15-16	Montgomery	• Local Government Auditing and Reporting
	16-17	Birmingham	FASB/APB Review
	16	Birmingham	Managing Cash Flow
	17	Birmingham	Corporate Debt Management
	22	Montgomery	Tax Planning for the Closely Held Corporation
	23	Auburn	Basic Tax Research
	25	Huntsville	Cash Management and Financing the Small Business
	26	Tuscaloosa	How to Start and Market a Personal Financial Planning Practice
	29	Birmingham	Personal Financial Statements-Accounting And Presentation Principles
	29	Birmingham	• Time Management
	30	Birmingham	• Problem Solving and Creative Thinking
	30	Gulf Shores	Coping with the Time Value of Money
Nov	24-25	Birmingham	Corporate Income Tax Returns Workshop
Dec	4-5	Birmingham	Individual Income Tax Returns Workshop

Alaska

July	7-8	Fairbanks	Accounting and Auditing Annual Updating Workshop
	10-11	Anchorage	Accounting and Auditing Annual Updating Workshop
	14-15	Juneau	Accounting and Auditing Annual Updating Workshop
	25	Anchorage	Fiduciary Accounting
Aug	1	Anchorage	Governmental Accounting and Auditing Update
	2	Anchorage	Personal Financial Statements-Accounting And Presentation Principles
	7	Anchorage	Tax Aspects of Divorce and Separation
	8	Anchorage	The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases
	15	Anchorage	Role of the Controller, The
	22	Anchorage	Professional and Service Corporations
Sept	4	Anchorage	Real Estate Tax Problems-I
	5	Anchorage	Real Estate Tax Problems-II
	11-12	Anchorage	Obtaining Financing
	19	Anchorage	Tax Aspects of Bankruptcy
	26	Anchorage	Forecasts and Projections: Applications of New AICPA Standards
Oct	3	Anchorage	Avoiding Malpractice Problems for the Small CPA Firm
	10	Anchorage	Accounting and Reporting for Nonprofit Organizations
	17	Anchorage	Designing Audit Programs for Small Business Engagements
	22	Fairbanks	Annual Tax Update
	23	Anchorage	Annual Tax Update
	24	Anchorage	Coping with the Time Value of Money
	27	Juneau	Annual Tax Update
	30-31	Anchorage	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)
Nov	7	Anchorage	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
Dec	8-9	Anchorage	Corporate Income Tax Returns Workshop
	11-12	Anchorage	Individual Income Tax Returns Workshop

Arizona

May	7-8	Tempe	• CPA in an Industrial Setting
	15-16	Tempe	• Managerial Skills for CPA Firm Partners and Entrepreneurs
June	3-4	Tempe	• Selling Skills for the Professional CPA
	5-6	Scottsdale	Accounting and Auditing Annual Updating Workshop
	9	Tucson	Compilation and Review of Financial Statements
	12-13	Prescott	Local Government Auditing and Reporting
	12-13	Tempe	Financial Statement Disclosures
	18	Tucson	• Post Tax Season Update and Client Planning Seminar
	18	Tucson	• MORE. A System for Managerial Excellence
	18-20	Scottsdale	• Staff Training Taxation I and the Individual, Partnerships and Corporations
	18	Tucson	• Overauditing
	23-25	Scottsdale	• Staff Training Taxation II
	23	Tucson	• How to Successfully Provide Personal Financial Planning
	24	Tempe	• How to Successfully Provide Personal Financial Planning
July	10	Tempe	Personal Financial Planning - Case Studies
	11	Tempe	Personal Financial Planning Update
	14-18	Scottsdale	Professional Training-Level III-Handling Key Engagements
	14-18	Scottsdale	Professional Training-Level I-Getting New Staff Accountants Started
	14-18	Scottsdale	Professional Training-Level II-Taking Charge of Small Engagements
	14-16	Scottsdale	Professional Training-Level IV-Becoming An Effective Manager
	21-22	Tempe	Construction Industry-Advanced
	23	Tempe	Protecting the Tax Practitioner
	24-25	Tempe	Beyond Spreadsheets: Reach Management with Financial Planning Graphics
	28	Tempe	Cash Management and Financing the Small Business
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	19	Fayetteville	Lotus 1-2-3 Featuring CPA Application Templates
	22	West Memphis	Personal Financial Statements-Accounting And Presentation Principles
	26	Arkadelphia	Designing Audit Programs for Small Business Engagements
Oct	3	Little Rock	• Subchapter S Corporations Advanced Workshop
	6	El Dorado	How to Start and Market a Personal Financial Planning Practice
	9-10	Fayetteville	Technical Skills Development for Personal Financial Planners
	16-17	Ft Smith	FASB/APB Review
	20-21	Texarkana	Partnership Income Tax Workshop
	24	E' Dorado	Tax Planning for the Closely Held Corporation
	27	Mountain Home	Annual Tax Update
	27	Monticello	Farmers and Ranchers-Taxation
	28	Mountain Home	Basic Tax Research
	30-31	Little Rock	• Sixth Annual Industry, Government & Commerce Conference
Nov	3-4	Harrison	Estate Planning Workshop
	6-7	El Dorado	• Oil and Gas Taxation - Advanced
	10	Jonesboro	Annual Tax Update
	13-14	Little Rock	Corporate Income Tax Returns Workshop
	17	Pine Bluff	Income Taxation of Estates and Trusts
	20-21	Ft Smith	Individual Income Tax Returns Workshop
	24	West Memphis	Accounting and Reporting for Nonprofit Organizations
	24	Fayetteville	Forecasts and Projections Applications of New AICPA Standards
Dec	4-5	Little Rock	• Twenty-fifth Annual Arkansas Federal Tax Institute
	12	No Little Rock	Tax Planning for the Closely Held Corporation
	15	Russellville	Tax Problems of Individuals
Jan	9	Little Rock	Annual Tax Update
California			
May	1-2	San Francisco	• Adding Personal Financial Planning to Your Practice
	1	Fresno	• Agricultural Outlook Conference
	1	San Francisco	• Estate Planning Conference
	2	Los Angeles	• Estate Planning Conference
	3	Los Angeles	• School Districts Conference
	5	Los Angeles	• Personal Computers and Personal Financial Planning
	6	Los Angeles	• Lotus 1-2-3 for Financial Managers
	6	Los Angeles	• Lotus 1-2-3 for CPAs
	7	San Francisco	• Cash Management - Advanced
	7	Los Angeles	• Lotus 1-2-3 Advanced Financial Applications
	7	Los Angeles	• Successful Financial Planning for Retirement
	8	Los Angeles	• Audit Sampling
	8	Los Angeles	• Lotus 1-2-3 for Power Users
	8	Oakland	• Compilation and Review I - Introduction and Update
	9	Los Angeles	• Personal Computer Accounting Systems
	9	San Francisco	• Financing Income - Producing Real Estate
	9	Oakland	• Compilation and Review II - Advanced Workshop
	12	San Francisco	• School Districts Conference
	13	San Francisco	• Audit Sampling
	14	Bakersfield	• Compilation and Review I - Introduction and Update
	14	Los Angeles	• Financing Income - Producing Real Estate
	15	Chico	• Compilation and Review II - Advanced Workshop
	15	San Francisco	• Construction Industry Conference
	16	Los Angeles	Audit Evidence-Deciding How Much and What Type
	16	Los Angeles	• Construction Industry Conference
	19	Palm Springs	• Maximum Learning Seminar
	19	Palm Springs	• Sales Tax Workshop
	19-20	Palm Springs	Partnership Taxation-Advanced
	19	Palm Springs	• Personal Computers and Practice Earnings
	19	Palm Springs	• Successful Partnership Agreements
	20	Palm Springs	• Advanced EDP Auditing for Internal Auditors and EDP Auditors
	20	Palm Springs	• Negotiating Skills for Accountants
	20	Palm Springs	• Estate Planning for Closely Held Business Interests
	20	Palm Springs	Real Estate Tax Problems-I
	20-21	Los Angeles	• Financial Services Show and Conference
	20-21	Palm Springs	• How to Manage a Million Dollar Practice
	20	Palm Springs	• Lotus 1-2-3 for CPAs
	21	Palm Springs	Tax Planning for the Closely Held Corporation
	21	Palm Springs	• Lotus 1-2-3 Advanced Financial Applications
	21	Palm Springs	• Professional/Executive Presence
	21	Palm Springs	• Tax Aspects of Marital Dissolutions
	21	Palm Springs	• Cash Management - Advanced
	21	Palm Springs	• Family Financial Planning Through Income Shifting
	22	San Francisco	• Accounting Update
	22	Sacramento	• Estate Planning for Closely Held Business Interests
	22	San Francisco	• Federal/California Tax Differences Conference
	23	Los Angeles	• Federal/California Tax Differences Conference
	23	San Francisco	• A Guide for Conducting Peer Review
	23	San Francisco	• Auditing Update
	23	San Francisco	• Planning for the Alternative Minimum Tax
	28	San Francisco	• Introduction to California School District Accounting
	28-30	Monterey	• Personnel Conference
	28	Newport Beach	• Long-Range Planning for Local CPA Firms
	28	San Francisco	• Introduction to California School District Accounting
	29	Los Angeles	• Written Communication Skills Workshop
	29	San Bernardino	Tax Planning for the Closely Held Corporation
	29	San Francisco	• Audits of California School Districts
	29-30	Newport Beach	• Practice Development Techniques
	30	Los Angeles	Corporate Debt Management
	30	San Francisco	• Advanced Problems in California School District Audits
	30	San Francisco	• Tax Aspects of Marital Dissolutions
	30	Los Angeles	• Sales Tax Workshop
June	2-3	Lake Tahoe	Pension, Profit-Sharing Plans, and Compliance
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	2	Lake Tahoe	• Negotiating Skills for Accountants
	2	Lake Tahoe	Tax Planning for the Closely Held Corporation
	2	Lake Tahoe	• Accounting Update
	2	Lake Tahoe	• Lotus 1-2-3 for CPAs
	2	Lake Tahoe	• Coping with Change Challenge and Stress
	2	Lake Tahoe	• Estate Planning Using Microcomputers
	3	Lake Tahoe	• Real Estate Equity Participation for Investors
	3	Lake Tahoe	• Let's Call A Meeting
	3	Lake Tahoe	• Financing Income-Producing Real Estate
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	3	Lake Tahoe	• Auditing Update
	3-4	Lake Tahoe	• CPAs as General Business Consultants
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	4	Lake Tahoe	• Maximizing Pension Deductions for Owners of Closely Held Businesses
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	4	Lake Tahoe	Single Audit Concepts
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	4	Lake Tahoe	• Professional/Executive Presence
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	5	Los Angeles	• Government Contracts Conference
	5	San Diego	• Compilation and Review I - Introduction and Update
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	6	N Hollywood	• Cash Management - Advanced
	6	San Diego	• Compilation and Review II - Advanced Workshop
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	10	Anaheim	• Audits of California School Districts
	10	San Francisco	• Successful Financial Planning for Retirement
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	11	San Francisco	Personal Financial Statements-Accounting And Presentation Principles
	11	San Francisco	• Long-Range Planning for Local CPA Firms
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 28 Metropolitan • Legal Issues Day
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	6	Atlanta	Governmental Accounting and Auditing Update		7-8	Atlanta	Personal Financial Planner's Guide to Investment Analysis	
	9	Atlanta	A Guide for Conducting Peer Review		10	Athens	• Accounting Institute	
	9	Atlanta	Accounting and Auditing Annual Standards Refresher		16	Atlanta	Advanced Problems in Pension and Profit Sharing Plans	
	10-11	Atlanta	Personal Financial Planner's Guide to Investment Analysis		17	Atlanta	Managing Your Firm for Profit	
	12-13	Atlanta	FASB/APB Review		17	Atlanta	Accounting for Income Taxes-Advanced	
	16-20	Atlanta	Professional Training-Level II-Taking Charge of Small Engagements		21	Atlanta	Analytical Techniques for Audit or Review Purposes	
	16-20	Atlanta	Professional Training-Level III-Handling Key Engagements		22	Atlanta	Estate Planning For Farmers and Ranchers	
	16-20	Atlanta	Professional Training-Level I-Getting New Staff Accountants Started		23-24	Atlanta	SEC Reporting	
	16-20	Atlanta	• Developing Microcomputer Consulting Skills		23-24	Atlanta	Basic Individual Income Taxes	
	17	Columbus	Audits of Small Businesses - Applying Selected SASs		27	Atlanta	Personal Financial Planning Update	
	19-20	Atlanta	• Sixth Annual Georgia Tax Conference		27	Atlanta	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies	
	23-24	Atlanta	Accounting and Auditing Annual Updating Workshop		28	Atlanta	Personal Financial Statements-Accounting And Presentation Principles	
	25	Atlanta	Budgeting		30-31	Savannah	• Savannah Tax Forum	
	26	Atlanta	Real Estate Tax Problems-I		Nov	3	Atlanta	Real Estate Tax Shelters and Syndications
	27	Atlanta	Real Estate Tax Problems-II		6-7	Atlanta	• Atlanta Tax Forum	
	30	Atlanta	Preparing Financial Statements for Nonpublic Entities		10	Atlanta	Accounting for Leases	
July	7	Atlanta	Accounting for Leases		10-14	Atlanta	• Tax Training - Level I	
	8	Atlanta	Cash Management and Financing the Small Business		11	Atlanta	Basic Tax Research	
	9	Atlanta	Basic Concepts In Estate Planning		12	Atlanta	Tax Planning in Corporate Liquidations	
	10-15	The Cloisters	• Vacation Cluster		13-14	Atlanta	Fraud Auditing	
	14	St Simons	Managing Cash Flow		17-21	Atlanta	• Tax Training - Level II	
	17-18	Atlanta	Savings and Loan Associations Accounting and Auditing		17	Atlanta	Audits of Small Businesses - Applying Selected SASs	
	18	Atlanta	Personal Financial Planning - Case Studies		18	Atlanta	Auditor's Reports- An Advanced Workshop	
	21-22	Atlanta	Financial Forecasting Concepts and Techniques		18	Atlanta	Budgeting	
	23	Columbus	Forecasts and Projections - Applications of New AICPA Standards		19	Columbus	Advanced Problems in Pension and Profit Sharing Plans	
	28-29	Atlanta	Pension, Profit-Sharing Plans, and Compliance		19	Atlanta	Managing Cash Flow	
Aug	1	Savannah	Tax and Financial Planning For Retirement		20-21	Atlanta	Pension, Profit-Sharing Plans, and Compliance	
	7-8	Atlanta	Partnership Income Tax Workshop		21	Atlanta	Corporate Debt Management	
	11-12	Atlanta	Estate and Gift Taxation	Dec	1	Atlanta	Tax and Financial Planning For Retirement	
	13	Atlanta	Minimizing the Corporate Interstate Tax Burden		3-5	Atlanta	Professional Training-Level IV-Becoming An Effective Manager	
	18-20	Atlanta	• New Partner Workshop		5	Atlanta	• Governmental Accounting and Auditing Conference	
	18-20	Atlanta	Bank Operations, Accounting And Auditing		8-12	Atlanta	Management for Results	
	21	Atlanta	Income Taxation of Estates and Trusts		8-12	Atlanta	Professional Training-Level II-Taking Charge of Small Engagements	
	22	Atlanta	Retail Accounting and Inventory Control		8-12	Atlanta	Professional Training-Level III-Handling Key Engagements	
	22	Columbus	Tax Planning for the Closely Held Corporation		8-12	Atlanta	Professional Training-Level I-Getting New Staff Accountants Started	
	23	Marietta	• Summer Practitioners' Forum		9	Atlanta	Risk Management - A Tool in Personal Financial Planning	
	25	Atlanta	FASB Review for Industry		10	Atlanta	S Corporation Problems	
	25	Atlanta	Role of the Controller, The		11	Atlanta	Role of the Controller, The	
	27	Atlanta	Reporting and Disclosure Problems for Small Businesses		12	Atlanta	Risk Management for Financial Managers in Industry	
	28-29	Atlanta	Construction Industry (Services to Clients)		13	Macon	• Winter Practitioners' Forum	
Sept	8	Atlanta	Accounting for Income Taxes		15-16	Atlanta	Partnership Taxation-Advanced	
	9	Atlanta	S Corporations		15-16	Atlanta	Financial Statement Disclosures	
	11-12	Atlanta	Basic Corporate Income Tax		17	Atlanta	Accounting and Auditing Annual Standards Refresher	
	15-16	Atlanta	Accounting and Auditing Annual Updating Workshop		17	Columbus	1040 Workshop-Advanced-I	
	15-16	Atlanta	Technical Skills Development for Personal Financial Planners		18-19	Atlanta	Estate Planning Workshop	
	16	Atlanta	Litigation Support Services		18	Columbus	1040 Workshop-Advanced-II	
	17	Atlanta	Compilation and Review of Financial Statements	Jan	12-13	Atlanta	Individual Income Tax Returns Workshop	
	22-26	Atlanta	Professional Training-Level II-Taking Charge of Small Engagements		14-15	Atlanta	Corporate Income Tax Returns Workshop	
	22-26	Atlanta	Professional Training-Level I-Getting New Staff Accountants Started					
	22-26	Atlanta	Professional Training-Level II-Taking Charge of Small Engagements					
	23-24	Atlanta	Construction Industry-Advanced					
	25	Atlanta	Real Estate Tax Problems-I					
	25-26	Atlanta	Corporate Income Tax Returns Workshop	Hawaii				
	26	Atlanta	Real Estate Tax Problems-II	June	6	Honolulu	Retail Accounting and Inventory Control	
	29	Columbus	Accounting for Income Taxes-Advanced		20-21	Honolulu	FASB/APB Review	
	30	Atlanta	Funds (Cash) Flow Statement Uses and Presentation	July	12	Honolulu	S Corporation Problems	
Oct	1	Atlanta	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)	Aug	9	Honolulu	Basic Consolidated Return Preparation	
	2-3	Atlanta	• Developing a Successful MAS Practice		16	Hilo	Basic Tax Research	
	3	Savannah	Risk Management - A Tool in Personal Financial Planning		23	Honolulu	• Corporate Tax Planning for the Closely Held Business II (Operations)	
	6	Atlanta	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems		25	Honolulu	• Disclosure - The Key to Financial Statements	
					28	Mau	• Preparing and Reporting on Forecasts and Projections	
					29	Hilo	• Reporting Problems in the Local CPA Firm	

Geographical/Chronological Index

Sept	5 Honolulu	• Pension Profit-Sharing and Fringe Benefit Planning for Small Businesses
	9-13 Honolulu	Professional Training-Level II-Taking Charge of Small Engagements
	19 Honolulu	Tax-Free Reorganizations
	22-23 Honolulu	• Federal Estate and Gift Taxation - Level II
	25-27 Honolulu	Professional Training-Level I B (Getting New Staff Accountants Started)
	26-27 Honolulu	Beyond Spreadsheets. Reach Management with Financial Planning Graphics
Oct	3 Honolulu	• Federal Income Taxation of Construction Contractors
	10 Honolulu	• Cash Management
	11 Honolulu	• Effective Accounting and Auditing Research
	17-18 Honolulu	• Partnership Taxation I
	24 Honolulu	• IRS Audit Techniques and Strategies
Nov	1 Honolulu	• Hawaii Taxes
	7 Honolulu	Role of the Controller, The
	11 Honolulu	• Practical Applications of Lotus for Accountants
	21-22 Honolulu	Financial Forecasting Concepts and Techniques
Dec	1 Honolulu	Audits of Small Businesses. Applying Selected SASs
	2 Honolulu	Designing Audit Programs for Small Business Engagements
	3 Honolulu	Advanced Problems in Pension and Profit Sharing Plans
	4 Honolulu	• The CPA's Role in Buying, Selling, or Liquidating a Corporate Business
	5 Honolulu	Protecting the Tax Practitioner
	12-13 Honolulu	Corporate Income Tax Returns Workshop
Jan	22-23 Honolulu	Individual Income Tax Returns Workshop

Idaho

May	15 Twin Falls	• Non-Statistical Sampling for Small Business Audits
	16 Twin Falls	Governmental Accounting and Auditing Update
	29-30 Portland	• Farming and Ranching Conference
June	10 Boise	• Prospective Financial Statements - Creation and Reporting Rules
	11 Boise	• Compilation and Review of Financial Statements
	12 Boise	• Annual Update of Accounting and Auditing Pronouncements
	13 Boise	Microcomputer as an Audit Tool
	23-27 Salt Lake City, UT	Professional Training-Level II-Taking Charge of Small Engagements (Co-sponsored with Utah)
	25 McCall	• Creative Estate Planning
	26-27 McCall	• New Tax Update
July	21-25 Salmon	• "River of No Return" Float Trip Compilation & Review of Financial Statements
Aug	7-8 Boise	• How to Use the Wall Street Journal to Make Your Own Economic Predictions
	25-29 Sun Valley	• Financial Planning Cluster
	25-26 Sun Valley	Estate and Gift Taxation
	25-26 Sun Valley	• How to Add Profitable Financial Planning to Your Practice (A Step-by-Step Approach)
	27 Sun Valley	• Personal Financial Statements - Creation and Reporting Rules
	27 Sun Valley	• Advanced Financial Planning With You and Your Client
	28-29 Sun Valley	Personal Financial Planner's Guide to Investment Analysis
	28 Sun Valley	Top-Heavy Pension Plans
	29 Sun Valley	• Financial Planning Practicum - A 'Hands-On' Experience
Sept	8-9 Boise	• Planning Financial and Management Support Services Needed by Growing Small Clients
	9-10 Boise	Basic Corporate Income Tax
	11 Boise	Incorporating a Business
	12 Boise	Tax Planning for the Closely Held Corporation
	24 Boise	• Fundamentals of Cash Management for Smaller Businesses
	25-26 Boise	• Management of an Accounting Practice Conference
Oct	2-3 Boise	• Real Estate Taxation and Planning

	30-31 Boise	Construction Industry (Services to Clients)
Nov	6-7 Boise	Fiduciary Income Tax Returns Workshop
	13 Boise	• Innovative Tax Planning for Partnerships
	14 Boise	• Current Tax Issues
	18-19 Boise	• Income Tax Returns Workshop Corporations
	20-21 Boise	Consolidated Tax Return Problems
Dec	2-3 Boise	Basic Individual Income Taxes
	4-5 Boise	• Income Tax Returns Workshop Individuals
	11 Boise	Bankruptcy Accounting and Auditing Problems
	12 Boise	Tax Aspects of Bankruptcy
Jan	6-7 Sun Valley	Annual Tax Update
	6-8 Sun Valley	• SKI IDAHO - Winter Vacation Cluster
	8 Sun Valley	Accounting for Income Taxes-Advanced

Illinois

May	1-2 Chicago	• Lotus Basic
	5-6 Chicago	• Lotus Advanced
	8-9 Chicago	• Lotus Advanced
	16 Chicago	• Real Estate Conference
	16 Chicago	Computer Control and Audit
	21 Chicago	• Estate Tax Planning and Personal Financial Planning Conference
	28-29 Chicago	• Lotus Basic
June	2-3 Chicago	Audit and Review of Electronic Spreadsheets
	2-3 Springfield	FASB/APB Review
	3 Chicago	• Nonprofit Conference
	4-5 Chicago	• Lotus Basic
	9 Bloomington	Grain Inventory Observation
	11 Bloomington	Grain Obligation and Accounting
	11 Chicago	• CPA and Litigation Support Services (Day One)
	11-12 Chicago	• Lotus Advanced
	12 Chicago	• CPA and Litigation Support Services (Day Two)
	12 Bloomington	Grain Inventory Valuation
	12-13 Bloomington	• Solution Exchange How to Thrive Not Just Survive
	16-17 Springfield	Local Government Auditing and Reporting
	18 Springfield	Governmental Accounting and Auditing Update
	19 Springfield	Single Audit Concepts
	20 Chicago	Financial Statement Analysis: Basis for Management Advice
	23 Oak Brook	Estate Planning with Microcomputers
	23 Chicago	Single Audit Concepts
	23 Collinsville	Personal Financial Statements-Accounting And Presentation Principles
	24 Chicago	Governmental Accounting and Auditing Update
	25 Chicago	What the CPA Should Know About Business Insurance
	30 Rosemont	Protecting the Tax Practitioner
July	1 Collinsville	What the CPA Should Know About Business Insurance
	7 Chicago	Employment Taxes and Benefits
	11-12 Oak Brook	Pension, Profit-Sharing Plans, and Compliance
	14 Chicago	Bankruptcy Accounting and Auditing Problems
	14 Collinsville	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
	15 Chicago	Tax Aspects of Bankruptcy
	15 Springfield	Basic Tax Research
	16 Chicago	Computer Control and Audit
	16-17 Chicago	Financial Statement Disclosures
	17-18 Rosemont	Beyond Spreadsheets. Reach Management with Financial Planning Graphics
	18 Chicago	Reporting and Disclosure Problems for Small Businesses
	18 Bloomington	Analytical Techniques for Audit or Review Purposes
	18 Chicago	Tax Considerations in Non-Profit Organizations
	21-22 Chicago	• Lotus Basic
	21 Chicago	• Preparing and Reporting on Forecasts and Projections
	21-22 Collinsville	Partnership Taxation--Advanced
	22 Harvey	How To Evaluate and Select Computer Software
	24-25 Chicago	• Lotus Advanced
	25 Chicago	Audits of Small Businesses. Applying Selected SASs
	28 Chicago	Designing Audit Programs for Small Business Engagements
	28 Rock Island	Income Taxation of Estates and Trusts
	29 Chicago	Basic Concepts In Estate Planning

AICPA Seminars

State Society Seminars

Geographical/Chronological Index

	29	Chicago	The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases	25	Chicago	• Effective Time Management	
	29	Bloomington	Accounting for Income Taxes	25-26	Chicago	Pension, Profit-Sharing Plans, and Compliance	
	30	Bloomington	Accounting for Income Taxes-Advanced	26	Chicago	• Effective Communicating How to Get Results Through Positive Listening and Speaking	
	30	Chicago	Federal Excise Taxes			• Staff Training - Beginning in Charge	
	31	Chicago	Tax Planning for the Closely Held Corporation	29-1	Chicago		
	31	Chicago	Compilation and Review of Financial Statements	Oct	1-2	Chicago	• Lotus Advanced
Aug	1	Chicago	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies	6	Chicago	Real Estate Tax Problems-I	
	1	Chicago	Risk Management for Financial Managers in Industry	6-8	Chicago	• Staff Training - Supervisory	
	6-8	Chicago	• 1986 Midwest Accounting Show	7	Chicago	• Banking Conference	
	11-15	Chicago	Professional Training-Level I-Getting New Staff Accountants Started	7	Chicago	Real Estate Tax Problems-II	
	12	Chicago	• Basic Concepts in Real Estate Accounting	8	Chicago	Real Estate Tax Shelters and Syndications	
	13	Chicago	• An Anatomy of a Real Estate Tax Shelter	9-10	Chicago	Savings and Loan Associations Accounting and Auditing	
	15	Skokie	Tax Shelter Planning After 1984 for Highly Compensated Individuals	14-15	Chicago	Obtaining Financing	
	18-22	Chicago	Professional Training-Level II-Taking Charge of Small Engagements	14-15	Chicago	Construction Industry (Services to Clients)	
	19	Collinsville	Audit Evidence-Deciding How Much and What Type	16-17	Chicago	Construction Industry-Advanced	
	20	Skokie	Employee Stock Ownership Plans - Practical Applications	16-17	Chicago	• Lotus Basic	
	20	Springfield	Reporting and Disclosure Problems for Small Businesses	17	Harvey	Managing Your Firm for Profit	
	22	Rosemont	Basic Tax Research	20-24	Chicago	• Staff Training - Basic	
	25-29	Chicago	Professional Training-Level III-Handling Key Engagements	20-21	Chicago	Corporate Income Tax Returns Workshop	
	25	Skokie	Employment Taxes and Benefits	20	Chicago	• CPA and Litigation Support Services (Day One)	
	25-26	Chicago	• Lotus Basic	21	Chicago	Fundamentals of Foreign Income Taxation	
	27	Chicago	Tax and Financial Planning For Retirement	21-22	Skokie	Partnership Income Tax Workshop	
	28	Collinsville	Minimizing the Corporate Interstate Tax Burden	21	Chicago	• CPA and Litigation Support Services (Day Two)	
	28-29	Chicago	• Lotus Advanced	24	Chicago	Preparing Financial Statements for Nonpublic Entities	
Sept	3	Chicago	Analytical Techniques for Audit or Review Purposes	27-28	Chicago	Audit Risk Sampling and Materiality A Non-Statistical Approach	
	3-5	Chicago	Professional Training-Level IV-Becoming An Effective Manager	27-31	Chicago	• Staff Training - Semi-Senior	
	4	Chicago	Accelerated Cost Recovery, Depreciation, and Investment Tax Credits	29-30	Chicago	How to Conduct an EDP Audit	
	5	Oakbrook	Real Estate Tax Problems-I	30	Skokie	Evaluating Tax Shelters - Advanced	
	8	Collinsville	Addressing Client Needs A Strategy For Success	Nov	3	Skokie	Designing Audit Programs for Small Business Engagements
	8	Chicago	Budgeting	3-4	Chicago	Individual Income Tax Returns Workshop	
	9	Chicago	Managing Cash Flow	3-7	Chicago	• Staff Training - Beginning in Charge	
	9	Skokie	Cash Management and Financing the Small Business	5	Springfield	• Agribusiness Conference	
	10	Chicago	Corporate Debt Management	7	Skokie	Bankruptcy Accounting and Auditing Problems	
	10-11	Chicago	Financial Forecasting Concepts and Techniques	10-14	Chicago	• Staff Training - Supervisory	
	10	Chicago	• CPA and Litigation Support Services (Day One)	10	Chicago	Problems of the Closely Held Corporation	
	11	Chicago	• CPA and Litigation Support Services (Day Two)	11	Chicago	Purchase, Sale or Liquidation of a Corporate Business	
	11	Chicago	FASB Review for Industry	12	Chicago	S Corporations	
	12	Chicago	Auditor's Reports- An Advanced Workshop	13	Chicago	Retail Accounting and Inventory Control	
	12	Chicago	Tax Update for Industry	14	Chicago	Microcomputer as an Audit Tool	
	15-17	Chicago	• Staff Training - Basic	17	Chicago	Physicians and Dentists (Services to Clients)	
	15-16	Chicago	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)	17-19	Chicago	Bank Operations, Accounting And Auditing	
	15	Springfield	Advanced Problems in Pension and Profit Sharing Plans	17-19	Springfield	• 32nd Annual Tax Conference	
	15	Oakbrook	Team Building for Professional Accountants	18	Chicago	Practical Tax Considerations for Physicians and Dentists	
	17-18	Rock Island	Audit Risk Sampling and Materiality A Non-Statistical Approach	19	Chicago	Advanced Problems in Pension and Profit Sharing Plans	
	18	Chicago	Management Letters and Reporting on Internal Accounting Control	19-21	Chicago	• 32nd Annual Tax Conference	
	18	Chicago	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)	20-21	Chicago	• Lotus Advanced	
	19	Chicago	• Nonstatistical Sampling for Small Business Audits	24-25	Chicago	SEC Reporting	
	19	Skokie	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million	24	Chicago	Accounting for Leases	
	19	Collinsville	Computer Control and Audit	Dec	1	Chicago	Current Issues in Banking
	19	Chicago	What a CPA Should Know About Investment Decisions	1	Chicago	• CPA and Litigation Support Services (Day One)	
	22-24	Chicago	• Staff Training - Semi-Senior	1	Chicago	1040 Workshop-Advanced-I	
	22-23	Rosemont	Partnership Taxation-Advanced	2	Chicago	1040 Workshop-Advanced-II	
	22	Chicago	Accounting for Income Taxes	2	Chicago	• CPA and Litigation Support Services (Day Two)	
	22	Springfield	Grain Inventory Observation	2-3	Chicago	Consolidated Tax Return Problems	
	23	Chicago	Accounting for Income Taxes-Advanced	3	Chicago	S Corporation Problems	
	23	Collinsville	S Corporation Problems	4	Chicago	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million	
	23	Springfield	Grain Obligation and Accounting	5	Chicago	Personal Financial Statements-Accounting And Presentation Principles	
	24	Springfield	Grain Inventory Valuation	8	Chicago	• Disclosure-The Key to Financial Statements	
	24	Skokie	Current Issues in Banking	8	Skokie	Tax and Financial Planning For Retirement	
	24	Chicago	• Motivation How to Make Your Staff & Yourself More Productive	9-10	Chicago	Estate and Gift Taxation	
				9	Chicago	Employee Stock Ownership Plans - Practical Applications	
				10	Chicago	• Accounting and Auditing Conference	
				10	Chicago	Procedure and Practice Before the IRS	
				15-16	Chicago	Estate and Gift Taxation - Advanced	
				15-16	Chicago	FASB/APB Review	
				17-18	Chicago	Estate Planning Workshop	
				17-18	Chicago	• Lotus Advanced	

Geographical/Chronological Index

Indiana

June	10 Indianapolis	• ICPAS Utilities Seminar		30 Indianapolis	Litigation Support Services
	16 Indianapolis	Problems of the Closely Held Corporation		30 Indianapolis	Personal Financial Statements-Accounting And Presentation Principles
	17 Indianapolis	Purchase, Sale or Liquidation of a Corporate Business		Oct	
	18 Indianapolis	S Corporations		2 Merrillville	Audits of Small Businesses Applying Selected SASs
	25 Indianapolis	• Founding and Maintaining a Local Practice		2 Indianapolis	Reporting and Disclosure Problems for Small Businesses
	26 Indianapolis	Accounting and Reporting for Nonprofit Organizations		3 Indianapolis	• Tax and Financial Planning for Executives
	26 Indianapolis	• Art of Management Consulting		3 Merrillville	• Indiana State Tax Course
	27 Indianapolis	What the CPA Should Know About Business Insurance		6 Indianapolis	• Selling Professional Accounting Services
	27 Indianapolis	Single Audit Concepts		7 Indianapolis	• Effective Writing
				8 Indianapolis	• Effective Speaking
July	8 Indianapolis	• Closely Held Corporation Valuation		9 Seymour	Accounting and Auditing Annual Standards Refresher
	9 Indianapolis	Basic Concepts In Estate Planning		10 Seymour	S Corporations
	10-11 Indianapolis	Obtaining Financing		14 Indianapolis	Real Estate Tax Problems-I
	14-18 Indianapolis	Professional Training-Level I-Getting New Staff Accountants Started		15 Evansville	Problems of the Closely Held Corporation
	14-15 Indianapolis	Pension, Profit-Sharing Plans, and Compliance		15 Evansville	Accounting and Auditing Annual Standards Refresher
	16 Indianapolis	Audits of Small Businesses Applying Selected SASs		15 Indianapolis	Real Estate Tax Problems-II
	17 Indianapolis	Designing Audit Programs for Small Business Engagements		16 Evansville	Analytical Techniques for Audit or Review Purposes
				16-17 Evansville	• Oil and Gas Taxation Advanced
	18 Indianapolis	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies		17 Evansville	S Corporation Problems
		• Assertiveness for Success		20-21 Indianapolis	Construction Industry-Advanced
	21 Indianapolis	Audit Evidence-Deciding How Much and What Type		22 Indianapolis	• Indiana State Tax Course
	21 Indianapolis	What a CPA Should Know About Investment Decisions		23-24 Indianapolis	• Corporate Income Tax Returns Workshop
	22 Indianapolis	• Financial Planning and Management Support Services		23 South Bend	Accounting and Auditing Annual Standards Refresher
	28-29 Indianapolis	Savings and Loan Associations Accounting and Auditing		23 South Bend	Basic Concepts In Estate Planning
				24 South Bend	Forecasts and Projections Applications of New AICPA Standards
				24 South Bend	S Corporations
Aug	1 Indianapolis	S Corporations		Nov	
	1 Indianapolis	Forecasts and Projections Applications of New AICPA Standards		3 Indianapolis	Bankruptcy Accounting and Auditing Problems
	4 Indianapolis	• Innovative Tax Planning		3-7 Indianapolis	Professional Training-Level III-Handling Key Engagements
	5 Indianapolis	• Creative Estate Planning		3-4 Evansville	• Individual Income Tax Return Workshop
	7 Indianapolis	Compilation and Review of Financial Statements		5 Evansville	• Indiana State Tax Course
	8 Indianapolis	• Closely Held Corporations Executive Compensation		6 Indianapolis	• ICPAS Manufacturing Conference
	8 Indianapolis	Analytical Techniques for Audit or Review Purposes		10-11 Indianapolis	Accounting and Auditing Annual Updating Workshop
	14 Indianapolis	• Disclosure The Key to Financial Statements		10-11 Fort Wayne	• Individual Income Tax Returns Workshop
	15 Indianapolis	• Basic Concepts in Real Estate Accounting		10 Indianapolis	• Spend A Day With Your Practice
	18-22 Indianapolis	Professional Training-Level II-Taking Charge of Small Engagements		11 Indianapolis	• Effective Controllorship for Small and Medium Size Businesses
				12 Fort Wayne	• Indiana State Tax Course
	18 Indianapolis	Accounting for Income Taxes		12 Indianapolis	• Financing the Small Business
	19 Indianapolis	Preparing Financial Statements for Nonpublic Entities		13-14 Indianapolis	Personal Financial Planner's Guide to Investment Analysis
	20 Indianapolis	FSB Review for Industry		13-14 Indianapolis	• Individual Income Tax Returns Workshop
	21-22 Indianapolis	Construction Industry (Services to Clients)		18 Indianapolis	S Corporation Problems
	25 Indianapolis	Tax Planning for the Closely Held Corporation		18-19 Indianapolis	Partnership Taxation-Advanced
	25 Indianapolis	• Controllorship Managing Numbers and People		19 Terre Haute	Basic Concepts In Estate Planning
	26 Indianapolis	• Managerial Skills for the Financial Manager		20 Terre Haute	S Corporations
	26 Indianapolis	Auditor's Reports- An Advanced Workshop		20 Indianapolis	Procedure and Practice Before the IRS
	27 Merrillville	Auditor's Reports- An Advanced Workshop		21 Terre Haute	Compilation and Review of Financial Statements
	28 Merrillville	• Effective Tax Research		21 Indianapolis	Professional and Service Corporations
	29 Merrillville	Purchase, Sale or Liquidation of a Corporate Business		24 New Albany	Basic Concepts In Estate Planning
Sept	4-5 Indianapolis	• Tax Preparer Clinic for Accountants and Paraprofessionals		25 New Albany	Compilation and Review of Financial Statements
	8-9 Indianapolis	Estate and Gift Taxation		Dec	
	10-11 Indianapolis	Fiduciary Income Tax Returns Workshop		3 Indianapolis	• Annual Accounting and Auditing Update
	10 Fort Wayne	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies		4-5 Indianapolis	• Annual Tax Institute
	11 Fort Wayne	Analytical Techniques for Audit or Review Purposes		8-9 Indianapolis	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)
	12 Fort Wayne	• Closely Held Corporation Valuation		10 Indianapolis	Managing Your Firm for Profit
	12 Indianapolis	• Effective Tax Research			
	15 Indianapolis	Practical Tax Considerations for Physicians and Dentists		Iowa	
	16 Muncie	Compilation and Review of Financial Statements		May	
	16 Indianapolis	• Financing the Small Business		7 Ames	Single Audit Concepts
	17 Muncie	S Corporations		11-12 Ames	Local Government Auditing and Reporting
	18-19 Indianapolis	• ICPAS Agribusiness Conference		June	
	22-24 Indianapolis	• Staff Tax Training I		11 Cedar Rapids	Single Audit Concepts
	22-23 Indianapolis	Partnership Income Tax Workshop		Sept	
	23 Fort Wayne	Designing Audit Programs for Small Business Engagements		10 Des Moines	Analytical Techniques for Audit or Review Purposes
				25 Des Moines	Funds (Cash) Flow Statement Uses and Presentation
	24 Fort Wayne	Reporting and Disclosure Problems for Small Businesses		25-26 Des Moines	Pension, Profit-Sharing Plans, and Compliance
		• ICPAS MAP Conference		Oct	
	25-26 Indianapolis	Tax Planning in Corporate Liquidations		2-3 Des Moines	Personal Financial Planner's Guide to Investment Analysis
	29 Indianapolis			6 Ames	Establishing a Microcomputer Consulting Practice - A Proven Approach
				8 Ames	Computer Control and Audit
				14-15 Des Moines	Fiduciary Income Tax Returns Workshop

AICPA Seminars

State Society Seminars

Geographical/Chronological Index

6-7	Louisville	Construction Industry-Advanced	18-19	Lafayette	• Oil and Gas Taxation - Basic	
10	Louisville	Personal Financial Planning Update	19	New Orleans	• Compilation and Review Forecasts and Projections	
10	Louisville	S Corporations	20-22	New Orleans	• Strategic Planning	
11	Louisville	S Corporation Problems	20-21	New Orleans	• Joint Venture Audits	
13-14	Lexington	Basic Individual Income Taxes	20-21	Lafayette	• Oil and Gas Taxation - Advanced	
17	Lexington	Top-Heavy Pension Plans	21-23	Monroe	• Staff Training II - Semi Senior	
17-18	Lexington	• Taxation and Financial Reporting in the Coal Mining Industry	22	New Orleans	Federal Excise Taxes	
19	Lexington	• Coal Mining - Advanced	23	Baton Rouge	• Starting Your Own CPA Firm	
21	Louisville	Managing Today's Tax Practice	25	Shreveport	Managing Today's Tax Practice	
24-25	Louisville	Individual Income Tax Returns Workshop	26-28	Baton Rouge	• Government Accounting and Financial Reporting	
Dec	1-2	Lexington	26-27	New Orleans	Corporate Income Tax Returns Workshop	
	4	Lexington	26	Baton Rouge	• Negotiation and Tax Aspects of Buying and Selling a Business	
	5	Lexington	29	Baton Rouge	• Governmental Accounting Reporting and Auditing Update	
		1040 Workshop-Advanced-I				
Louisiana						
May	12	Monroe	Sept	2	Baton Rouge	
	13	Alexandria		3	New Orleans	
	14	Lake Charles		4-5	New Orleans	
	16	Houma		8-9	Baton Rouge	
	22	New Orleans		10	New Orleans	
	22	New Orleans		11-13	New Orleans	
	22	New Orleans		15-17	New Orleans	
	22	New Orleans		18-20	New Orleans	
	28	Shreveport		22	New Orleans	
	29	Houma		22	Lafayette	
	29-30	Shreveport		23	New Orleans	
		Local Government Auditing and Reporting		23	Lake Charles	
June	19-20	Houma		24	Lafayette	
	19-20	Baton Rouge		26	New Orleans	
	23	Baton Rouge		29	Alexandria	
	24	New Orleans		29	Baton Rouge	
	24	New Orleans		30	New Orleans	
	25	Shreveport		30	Shreveport	
	25	New Orleans		Oct	1	Monroe
	26-27	New Orleans		1-2	Covington	
		Estate and Gift Taxation		2	New Orleans	
		Local Government Auditing and Reporting		3	New Orleans	
		• Compilation and Review of Financial Statements		3	Lafayette	
		• Winning in Court		6-7	New Orleans	
		Preparing Financial Statements for Nonpublic Entities		6	Shreveport	
		Income Taxation of Estates and Trusts		7	Shreveport	
		Reporting and Disclosure Problems for Small Businesses		8	New Orleans	
		• Managing Management Time		9	New Orleans	
July	9	New Orleans		10	New Orleans	
	10-11	Alexandria		15	Shreveport	
	10-11	New Orleans		20-21	New Orleans	
	11	New Orleans		20-21	New Orleans	
	14-15	Covington		22-23	New Orleans	
	15	New Orleans		27-28	Baton Rouge	
	16	New Orleans		28	New Orleans	
	16	New Orleans		28-29	Shreveport	
	17-18	Baton Rouge		29	Baton Rouge	
	17-19	New Orleans		29	New Orleans	
	18	Monroe		30	New Orleans	
	21	New Orleans		Nov	3	New Orleans
	22	Shreveport		3	Baton Rouge	
	23-24	New Orleans		5	New Orleans	
	24-25	Lafayette		6-7	New Orleans	
	25	New Orleans		10-11	Lafayette	
		Pension, Profit-Sharing Plans, and Compliance		10	New Orleans	
		Accounting and Auditing Annual Updating Workshop		12	Shreveport	
		Advanced Problems in Pension and Profit Sharing Plans		12	New Orleans	
		• Disclosure: The Key to Financial Statements		17-21	New Orleans	
		Fiduciary Accounting		17-18	New Orleans	
		Audit Risk Sampling and Materiality: A Non-Statistical Approach		17-18	New Orleans	
		• Workpaper Techniques		18-20	Houma	
		Savings and Loan Associations Accounting and Auditing		19	Shreveport	
		Employee Stock Ownership Plans - Practical Applications				
		• Disclosure: The Key to Financial Statements				
		• Workpaper Techniques				
		Financial Statement Disclosures				
Aug	5-6	Lake Charles				
	11	New Orleans				
	12-13	New Orleans				
	14-16	Baton Rouge				
	14	Shreveport				
	15	Shreveport				
	18	Houma				

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	20	Shreveport	• Corporate Tax Planning For The Closely Held Business II		July	1	Lutherville	Fiduciary Accounting	
	21	Shreveport	• Corporate Tax Planning For The Closely Held Business III			2	Lutherville	What a CPA Should Know About Investment Decisions	
	24	Lafayette	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies			2	Columbia	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)	
	24-25	New Orleans	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)			7-8	Lutherville	Using Lotus 1-2-3 For Budgeting and Financial Analysis	
Dec	1-2	Shreveport	• Financial Planning and Management Short Services Needed			9	Lutherville	Tax-Free Reorganizations	
	2-3	New Orleans	• Federal Estate Taxation Preparation of Form 706			9	Annapolis	• Corporate Tax Planning for the Closely-Held Business I	
	4	New Orleans	• Controllership Managing Numbers and People		10-11	Lutherville	Pension, Profit-Sharing Plans, and Compliance		
	5	New Orleans	• Management Skills in a Financial Environment		10	Columbia	Tax Considerations in Non-Profit Organizations		
	10	Shreveport	Bankruptcy Accounting and Auditing Problems		14-15	Lutherville	Construction Industry-Advanced		
Jan	8-9	New Orleans	• Tax Preparers Clinic for New Accountants Paraprofessionals		14-15	Columbia	Personal Financial Planner's Guide to Investment Analysis		
	16-17	New Orleans	Individual Income Tax Returns Workshop			16	Annapolis	Accounting for Leases	
Mar	20-21	New Orleans	• Managing Management Time			16	Lutherville	Analytical Techniques for Audit or Review Purposes	
						17-18	Greenbelt	Estate and Gift Taxation	
						17-18	Lutherville	Obtaining Financing	
						21-22	Lutherville	• Improving Supervisory Effectiveness	
						22-23	Columbia	• Microcomputer Accounting Systems Packages	
						23	Lutherville	Accounting and Auditing Annual Standards Refresher	
						24-25	Lutherville	• Planning, Financial and Management Support Services Needed by Growing Small Clients	
							25	Greenbelt	Role of the Controller, The
							28	Lutherville	Forecasts and Projections. Applications of New AICPA Standards
Maine							28	Columbia	Tax Shelter Planning After 1984 for Highly Compensated Individuals
May	30	Bangor	Personal Financial Statements-Accounting And Presentation Principles			29	Greenbelt	• Partnership Tax Planning Techniques I (Formation and Operations)	
June	6	Augusta	Tax Planning in Corporate Liquidations			29	Lutherville	S Corporations	
	13	Augusta	Governmental Accounting and Auditing Update			30	Columbia	Designing Audit Programs for Small Business	
	27	Portland	Microcomputer Applications for CPAs			31	Greenbelt	Engagements	
July	11	Augusta	Nonprofit Organizations-Internal Control Auditing and Government Reporting Considerations		Aug	1	Columbia	Real Estate Tax Shelters and Syndications	
	18	Portland	Managing Your Firm for Profit			1	Columbia	Lotus 1-2-3: Featuring CPA Application Templates	
	25	Presque Isle	S Corporation Problems			4-5	Columbia	Technical Skills Development for Personal Financial Planners	
Aug	7-8	Bangor	Technical Skills Development for Personal Financial Planners			4-5	Lutherville	Estate Planning Workshop	
	22	Portland	Tax Aspects of Bankruptcy			6	Lutherville	Bankruptcy Accounting and Auditing Problems	
Sept	5	Bangor	Farmers and Ranchers-Taxation			6	Columbia	Advanced Problems in Pension and Profit Sharing Plans	
	12	Portland	Reporting and Disclosure Problems for Small Businesses			7-8	Lutherville	• Advanced Lotus Applications	
	26	Portland	• New Tax Developments			7-8	Greenbelt	Developing a Marketing and Sales Strategy for Your Firm	
Oct	17	Portland	Tax Planning for the Closely Held Corporation			11	Lutherville	• Corporate Cash Management	
	24	Bangor	Tax and Financial Planning For Retirement			12	Annapolis	Budgeting	
Nov	14	Portland	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies			13	Greenbelt	• Federal Income Taxation of Construction Contractors	
Dec	10	Portland	Income Taxation of Estates and Trusts			13	Lutherville	Risk Management A Tool in Personal Financial Planning	
	11	Portland	1040 Workshop-Advanced-I			15	Lutherville	Tax Problems of Individuals	
	12	Portland	1040 Workshop-Advanced-II			15	Columbia	Microcomputer Applications for CPAs	
						18	Lutherville	• Corporate Cash Management - Advanced	
						18	Greenbelt	• Partnership Tax Planning Techniques II (Sales Exchanges, Distribution Death or Retirement)	
Maryland						19	Columbia	• Microcomputer Technology Update	
May	5-6	Ocean City	• MAS Conference			20	Columbia	• Corporate Tax Planning for the Closely Held Business II (Operations)	
	15-16	Hershey	• MAP Conference			20	Lutherville	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies	
	19-20	Hershey	• EDP Conference			21-22	Greenbelt	Financial Forecasting Concepts and Techniques	
	23	Columbia	Time Management for Professionals			21	Lutherville	Risk Management for Financial Managers in Industry	
June	4	Lutherville	• How to Successfully Provide Personal Financial Planning			22	Lutherville	Tax Aspects of Bankruptcy	
	13	Annapolis	• How to Start and Market A Personal Financial Planning Practice			26	Lutherville	Fundamentals of Foreign Income Taxation	
	16	Lutherville	LIFO Inventories			27	Lutherville	Computer Control and Audit	
	17-18	Greenbelt	• Data Base Management A Tool for Office Management			27	Annapolis	Personal Financial Planning - Case Studies	
	18	Lutherville	• Real Estate Investments Taxation and Financial Planning and Analysis			28-29	Greenbelt	SAS Review	
	19-20	Lutherville	Construction Industry (Services to Clients)		Sept	28-29	Lutherville	Accounting and Auditing Annual Updating Workshop	
	25	Columbia	How to Start and Market a Personal Financial Planning Practice			3	Lutherville	Income Taxation of Estates and Trusts	
	26	Lutherville	• Lotus 1-2-3 for Accountants			3-4	Columbia	FASB/APB Review	
	27	Columbia	Compilation and Review of Financial Statements			4-5	Lutherville	Fiduciary Income Tax Returns Workshop	
	30	Lutherville	• Methods for Compensating Employees with Deferred and Tax Free Compensation			5	Greenbelt	Federal Excise Taxes	
	30	Greenbelt	Protecting the Tax Practitioner			8-12	Baltimore	Professional Training-Level III-Handling Key Engagements	
						8-12	Baltimore	Professional Training-Level II-Taking Charge of Small Engagements	
						9	Lutherville	Corporate Debt Management	
							AICPA Seminars	State Society Seminars	

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	9	Hagerstown	Problems of the Closely Held Corporation		2	Lutherville	• Management Skills for the CPA and Financial Manager
	10	Lutherville	Accelerated Cost Recovery, Depreciation, and Investment Tax Credits		2	Columbia	Retail Accounting and Inventory Control
	10	Columbia	S Corporation Problems		3	Lutherville	• Tax Planning for Nonprofit, Exempt Organizations
	11	Lutherville	Audit Evidence—Deciding How Much and What Type		3	Columbia	Top-Heavy Pension Plans
	11	Salisbury	Managing Today's Tax Practice		3	Columbia	Personal Financial Statements—Accounting And Presentation Principles
	13	Lutherville	• Starting Your Own CPA Firm		4-5	Lutherville	Effective Writing
	15-16	Lutherville	• Real Estate Taxation and Planning		8	Lutherville	Incorporating a Business
	15-16	Annapolis	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)		8	Columbia	Practical Tax Considerations for Physicians and Dentists
	17	Greenbelt	Basic Concepts In Estate Planning		9	Lutherville	How To Evaluate and Select Computer Software
	17	Lutherville	Accounting for Income Taxes		9	Greenbelt	Preparing Financial Statements for Nonpublic Entities
	18-19	Lutherville	Estate and Gift Taxation - Advanced		10	Columbia	Reporting and Disclosure Problems for Small Businesses
	22	Lutherville	1040 Workshop-Advanced-I		10	Lutherville	Basic Consolidated Return Preparation
	22	Annapolis	Audits of Small Businesses. Applying Selected SASs		11-12	Baltimore	• Individual Income Tax Returns Workshop
	23	Lutherville	1040 Workshop-Advanced-II		11	Lutherville	Tax Planning in Corporate Liquidations
	23	Columbia	• Corporate Tax Planning for the Closely-Held Business III (Redemptions and Liquidations)		15	Lutherville	Employee Stock Ownership Plans - Practical Applications
	24	Lutherville	Tax Planning for the Closely Held Corporation		15	Columbia	Procedure and Practice Before the IRS
	25-26	Hunt Valley	• Chesapeake Tax Conference		15	Columbia	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
	29-3	Lutherville	Professional Training-Level I-Getting New Staff Accountants Started		16	Greenbelt	Tax Update for Industry
	29-30	Greenbelt	• Computer Awareness For Partners		16	Greenbelt	Purchase, Sale or Liquidation of a Corporate Business
Oct	2-3	Columbia	Fraud Auditing		16	Lutherville	Estate Planning with Microcomputers
	6	Lutherville	Tax Aspects of Divorce and Separation		17	Lutherville	The CPA as a Valuation Advocate in Divorce. Estate and Gift Tax-Cases
	6-8	Baltimore	Professional Training-Level IV-Becoming An Effective Manager		17	Greenbelt	Personal Financial Planning Update
	7	Lutherville	Employment Taxes and Benefits		22	Annapolis	Professional and Service Corporations
	7	Greenbelt	• Case Studies in Personal Financial Planning		22	Lutherville	Funds (Cash) Flow Statement Uses and Presentation
	9-10	Lutherville	Audit Risk Sampling and Materiality A Non-Statistical Approach		23	Greenbelt	Real Estate Accounting and Reporting for Condominiums, Homeowner Associations and Townhomes
	14	Lutherville	Coping with the Time Value of Money		29	Greenbelt	Real Estate Tax Problems-I
	14	Columbia	Farmers and Ranchers-Taxation		30	Greenbelt	Real Estate Tax Problems-II
	15	Lutherville	Accounting for Income Taxes-Advanced		30	Lutherville	Managing Your Firm for Profit
	15	Annapolis	• Pension, Profit-Sharing and Fringe Benefit Planning for Small Businesses				
	16-17	Lutherville	Financial Statement Disclosures				
	16-17	Columbia	Partnership Income Tax Workshop				
	20-21	Lutherville	Consolidated Tax Return Problems				
	20-21	Greenbelt	Basic Corporate Income Tax				
	22	Lutherville	Tax and Financial Planning For Retirement				
	22	Columbia	Establishing a Microcomputer Consulting Practice - A Proven Approach				
	23-24	Lutherville	• Introduction to Personal Computers				
	23-24	Columbia	Basic Individual Income Taxes				
	24	Hagerstown	Estate Planning For Farmers and Ranchers				
	27-28	Lutherville	• Hands-On Spreadsheet Problem Solving Clinic				
	28	Annapolis	Microcomputer as an Audit Tool				
	29-30	Lutherville	Audit and Review of Electronic Spreadsheets				
	29	Greenbelt	Pension Profit-Sharing Plans, and Compliance				
	30-31	Greenbelt	Savings and Loan Associations Accounting and Auditing				
	30	Lutherville	Defined Benefit Pension Plans—Accounting, Auditing and Financial Reporting				
	31	Lutherville	Current Issues in Banking				
Nov	3-4	Baltimore	• Corporate Income Tax Workshop				
	3	Lutherville	Cash Management and Financing the Small Business				
	4	Lutherville	Financial Statement Analysis. Basis for Management Advice				
	5	Columbia	Basics of Tax Sheltering				
	5	Lutherville	Basic Tax Research				
	6-7	Greenbelt	How to Do Write-Up Work				
	6	Baltimore	• Local Practitioners Forum				
	6-7	Lutherville	• Exploring Computer-To-Computer Communications A Hands-On Microcomputer Learning Experience				
	10-11	Greenbelt	Local Government Auditing and Reporting				
	11	Lutherville	FASB Review for Industry				
	12	Lutherville	Evaluating Tax Shelters - Advanced				
	13-14	Lutherville	SEC Reporting				
	17-21	Baltimore	• Advanced Tax Institute				
	17	Lutherville	Team Building for Professional Accountants				
	19	Baltimore	• Accounting and Auditing Conference				
	21	Lutherville	What the CPA Should Know About Business Insurance				
	26	Annapolis	Minimizing the Corporate Interstate Tax Burden				
Dec	1	Lutherville	• Controllership Managing Numbers and People				
	1	Greenbelt	Governmental Accounting and Auditing Update				

Massachusetts

May	1-2	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications
	8-9	Boston	• Management Development Workshop for CPAs in Industry
	12	Boston	• Controllership Managing Numbers and People
	12	Springfield	• Helping Small Businessmen Think Strategically
	12	Boston	• How to Maintain Personal and Professional Goals Under Pressure
	13	Boston	• Management Skills in a Financial Environment
	14	Boston	• Managing the Time Resource
	15	Boston	• Recruiting and Using Paraprofessionals
	16	Boston	• Retaining Experienced Staff
	16	Boston	• Massachusetts Society of CPAs Accounting and Auditing Conference
	19	Boston	Risk Management A Tool in Personal Financial Planning
	19	Boston	• Advanced Lotus 1-2-3 Applications
	19	Boston	• Negotiations and Tax Aspects of Buying and Selling a Business
	20	Boston	• Introduction to Database Management
			Using dBase III
	20	Boston	Funds (Cash) Flow Statement Uses and Presentation
	21-22	Boston	Audit and Review of Electronic Spreadsheets
	22	Boston	• Disclosure The Key to Financial Statements
	23	Boston	What the CPA Should Know About Business Insurance
	23	Boston	• Anatomy of a Real Estate Tax Shelter
	28	Boston	• Evaluating and Selecting a Microcomputer Based Accounting System
			How To Evaluate and Select Computer Software
	28	Boston	• Take Charge of Your Time, Your Work and Yourself
	29	Springfield	• Using the IBM Personal Computer and Lotus 1-2-3 for Business Planning Applications
	29-30	Boston	• All in the Family Business
			Microcomputer Applications for CPAs
	29	Boston	• Advanced Lotus 1-2-3 Applications
	30	Boston	
June	2	Boston	

AICPA Seminars

State Society Seminars

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	3	Boston	• Introduction to Database Management Using dBase III		15-20	Norwood	• Northeast Tax School - Level I
	3-4	Boston	• Pension, Profit Sharing and Fringe Benefit Planning for Small Businesses		15	Boston	• Workpaper Techniques for Entry Level Staff
	3-4	Boston	FASB/APB Review		17	Boston	Accelerated Cost Recovery, Depreciation, and Investment Tax Credits
	5	Boston	Accounting for Leases		22	Boston	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)
	6	Boston	• Massachusetts Society of CPAs Municipal Accounting and Auditing Conference		23-24	Boston	• Corporate Tax Return Workshop
	6	Boston	• Investment Credit Depreciation and Capital Cost Recovery		23	Boston	Managing Your Firm for Profit
	9	Boston	• Non Statistical Sampling for Small Business Audits		24	New Bedford	Avoiding Malpractice Problems for the Small CPA Firm
	9	Boston	• Helping the Small Businessman Think Strategically		25	Boston	• Closely Held Corporations Purchase and Sale
	10	Boston	Tax Awareness for Audit and MAS Staff		26	Springfield	• Workpaper Techniques for Entry Level Staff
	11-12	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications		26	Boston	• Closely Held Corporations Valuation
	11	Boston	• Closely Held Corporations Valuation		29	Boston	• Preparing and Reporting on Forecasts and Projections
	11	Pittsfield	• Purchase, Sale or Liquidation of a Corporate Business		29	Boston	Employment Taxes and Benefits
	11	Pittsfield	Purchase, Sale or Liquidation of a Corporate Business	Oct	30	Boston	Employee Stock Ownership Plans - Practical Applications
	12	Boston	• Closely Held Corporations Purchase and Sale		1	Boston	Tax Problems of Individuals
	13	Boston	• Basic Concepts of Real Estate Accounting		2-3	Boston	• Individual Income Tax Workshop
	13	Boston	• Subchapter S Corporations Advanced		2-3	Boston	Construction Industry (Services to Clients)
	16	Boston	• Compilation and Review Introduction and Update		6	Boston	• Subchapter S Advanced
	16	Boston	• How to Close on New Clients		7	Boston	• Supervising for Greater Productivity
	17	Boston	• Compilation and Review Advanced Workshop		8	Boston	• Tax Implications for Accountants in Industry
	17	Boston	• Successful Partnership Agreements		8	Boston	• Methods for Compensating Employees with Deferred Income
	18	Boston	• Innovative Tax Planning		9	Boston	S Corporations
	19	Hyannis	• Disclosure The Key to Financial Statements		10	Boston	S Corporation Problems
	19	Boston	• Techniques for Shifting Income from a High to Low Bracket		10	Boston	Budgeting
	20	Boston	Avoiding Malpractice Problems for the Small CPA Firm		14	Boston	Governmental Accounting and Auditing Update
	20	Hyannis	• Anatomy of a Real Estate Tax Shelter		15-16	Boston	Personal Financial Planner's Guide to Investment Analysis
	20	Boston	• Creative Estate Planning		17	Boston	• Tax Consequences in Marital Settlements and Divorce
	23	Boston	• Advanced Lotus 1-2-3 Applications		18	Boston	• Starting Your Own CPA Firm
	23	Boston	• Closely Held Corporations Executive Compensation		20-25	Norwood	• Northeast Tax School - Level II
	23	Boston	• Analyzing Tax Sheltered Investments		20-21	Boston	• Management Skills for Running an Accounting Department
	24	Boston	• Introduction to Database Management Using dBase III		22	Boston	Accounting for Income Taxes-Advanced
	24	Boston	• Closely Held Corporations Special Tax Considerations		23	Boston	Current Issues in Banking
	24	Hyannis	• Take Charge of Your Time, Your Work and Yourself		24	New Bedford	• All in the Family Business
	25	Greenfield	Reporting and Disclosure Problems for Small Businesses		24	Boston	Managing Cash Flow
	25	Greenfield	• Reporting and Disclosure Problems for Small Business Clients		27	Boston	• Closely Held Corporations Executive Compensation
	25	Boston	• Problem Solving and Creative Thinking		28	Boston	• Closely Held Corporations Special Tax Considerations
	25-26	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications		29	Boston	Nonprofit Organizations-Internal Control Auditing and Government Reporting Considerations
	26	Boston	• How to Write Effectively		30	Boston	Income Taxation of Estates and Trusts
	26	Boston	Reporting and Disclosure Problems for Small Businesses		31	Boston	Coping with the Time Value of Money
	27	Boston	• Firm Management Handling The Human Side of Firm and Work	Nov	1	Boston	• Federal Tax Forum
	27	Springfield	• Compilation and Review Advanced Workshop		3	Boston	Procedure and Practice Before the IRS
	30	Boston	• Preparing and Reporting on Forecasts and Projections		3	Boston	Designing Audit Programs for Small Business Engagements
	30	Boston	• Communication Skills for CPAs		4	Boston	• Auto Dealers Services to Clients
July	16-17	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications		5	Boston	• Anatomy of a Real Estate Tax Shelter
	23	Boston	• Advanced Lotus 1-2-3 Applications		6	Boston	• Take Charge of Your Time, Your Work and Yourself
	24	Boston	• Introduction to Database Management Using dBase III		7	Boston	• How to Maintain Personal and Professional Goals Under Pressure
	28-29	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications		10	Boston	Analytical Techniques for Audit or Review Purposes
Aug	11	Boston	• Advanced Lotus 1-2-3 Applications		12	Boston	• Corporate Tax Plans for Closely Held Business - I
	11-14	Norwood	• Staff Training - Semi Senior		12	Boston	• Corporate Tax Plans for Closely Held Business - II
	11-14	Norwood	• Staff Training - Basic		13	Boston	• Corporate Tax Plans for Closely Held Business - III
	18-20	Norwood	• Staff Training - Supervisory		14	Boston	• Condos Accounting and Tax Problems
	18-20	Norwood	• Staff Training - Beginning In Charge		18	Boston	• CPA as a Personal Financial Planner
	18-19	Boston	• Using the IBM PC and Lotus 1-2-3 for Business Planning Applications		19	Boston	• Accounting and Reporting Update
Sept	9	Boston	What a CPA Should Know About Investment Decisions		20	Boston	• Reporting Problems in Local CPA Firms
	10	Boston	FASB Review for Industry	Dec	21	Boston	• Review and Update for Experienced 1040 Practitioners
	11-12	Boston	Accounting and Auditing Annual Updating Workshop		1	Hyannis	• Review and Update for Experienced 1120 and 1120S Practitioners
	12	Boston	Minimizing the Corporate Interstate Tax Burden		2	Hyannis	Practitioners
	15	Boston	Purchase Sale or Liquidation of a Corporate Business		3	Boston	Single Audit Concepts
					8	Boston	• Review and Update for Experienced 1040 Practitioners
					8	Greenfield	Income Taxation of Estates and Trusts
					9	Boston	• Review and Update for Experienced 1120 Practitioners
					9-10	Boston	Construction Industry-Advanced

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	11	Boston	Practical Tax Considerations for Physicians and Dentists		11	Troy	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
	15	Worcester	• Review and Update for Experienced 1040 Practitioners		12	St Clair	• New Tax Developments
	16	Worcester	• Review and Update for Experienced 1120 Practitioners		12-14	Livonia	• Staff Training Beginning - In-Charge - Level III
Jan	7-8	Boston	• Tax Preparer Clinic for New Accountants and Paraprofessionals		12	Farmington Hills	• Financial Reporting of Corporate Income Taxes
	9	Boston	• S Corporations-Tax Return Preparation Clinic		12-13	Farmington Hills	• Management Development Workshop for CPAs in Industry
Michigan					12	Farmington Hills	S Corporations
May	15	Farmington Hills	Tax Planning for the Closely Held Corporation		13	St Clair	• Accounting Concepts Update
	16	Farmington Hills	Accounting and Reporting for Nonprofit Organizations		13	Farmington Hills	S Corporation Problems
	16	Farmington Hills	Estate Planning with Microcomputers		13	Farmington Hills	• Update on Reporting Cash Flows and Funds Flows
	16	Farmington Hills	LIFO Inventories		16-17	Traverse City	• Estate and Gift Taxation I
	20	Southfield	Advanced Problems in Pension and Profit Sharing Plans		16	Traverse City	• Basic Concepts in Real Estate Accounting
	20	Southfield	What the CPA Should Know About Business Insurance		16	Traverse City	• Introduction to Desktop Computers 'Hands-On'
	22	Southfield	Employment Taxes and Benefits		16	Traverse City	• New Tax Developments
	23	Southfield	Risk Management A Tool in Personal Financial Planning		17	Southfield	Single Audit Concepts
	23	Southfield	Real Estate Tax Problems-I		17	Traverse City	• Lotus 1-2-3 an Introduction 'Hands-On'
	28	Troy	Fiduciary Accounting		17	Traverse City	• The CPA as a Financial Planner
	28-29	Troy	Local Government Auditing and Reporting		17	Traverse City	• FASB/SAS Update
	29	Troy	Estate Planning with Microcomputers		17	Southfield	• New Tax Developments
	29	Troy	Personal Financial Statements-Accounting And Presentation Principles		17	Southfield	Estate Planning with Microcomputers
	30	Troy	Governmental Accounting and Auditing Update		17	Troy	Income Taxation of Estates and Trusts
	30	Flint	• New Tax Developments		18	Troy	Employment Taxes and Benefits
June	2	Grand Rapids	• New Tax Developments		18	Troy	Preparing Financial Statements for Nonpublic Entities
	3	Grand Rapids	Audits of School Districts		18	Traverse City	• A Programmed Approach to Personal Financial Planning
	3	Grand Rapids	• Lotus 1-2-3 an Introduction 'Hands-On'		18	Traverse City	• Lotus 1-2-3 Advanced - 'Hands-On'
	3	Southfield	• Subchapter S Corporations Advanced Workshop		18	Troy	• Closely Held Corporations Valuation
	3	Southfield	Financial Statement Analysis Basis for Management Advice		18	Southfield	• Pension, Profit Sharing and Fringe Benefit Planning for Small Businesses
	3	Southfield	• Innovative Tax Planning		18-19	Traverse City	• Estate and Gift Taxation II
	3	Grand Rapids	• The New Pension Accounting Standard		18	Southfield	Audits of School Districts
	4	Southfield	• Techniques for Shifting Income from a High to a Low Bracket		18	Traverse City	• Dressing Up the Financial Package Proven Successful Techniques for Winning at the Money Game
	4	Marquette	• New Tax Developments		19	Traverse City	Risk Management: A Tool in Personal Financial Planning
	4	Grand Rapids	• Lotus 1-2-3 Advanced 'Hands-On'		19	Troy	Real Estate Tax Problems-I
	4	Grand Rapids	• The CPA as a Financial Planner		19	Traverse City	Managing Cash Flow
	4	Southfield	Tax Planning in Corporate Liquidations		19	Southfield	Fiduciary Accounting
	4	Grand Rapids	Personal Financial Statements-Accounting And Presentation Principles		19	Troy	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
	4	Southfield	Corporate Debt Management		19	Southfield	• Controllership: Managing Numbers and People
	5	Southfield	• The Art of Management Consulting		20	Troy	Bankruptcy Accounting and Auditing Problems
	5	Marquette	• A Programmed Approach to Personal Financial Planning		20	Troy	Designing Audit Programs for Small Business Engagements
	5	Grand Rapids	• Evaluating and Selecting Microcomputer Accounting Software for Client Applications		20	Troy	Real Estate Tax Problems-II
	5-6	Grand Rapids	• Successful Bank Financing Proven Effective Techniques of Financial Management for the Closely Held Company		20	Traverse City	Financial Statement Analysis Basis for Management Advice
	5	Southfield	• A Current Approach to Mini/Micro Computer Audits		24	Southfield	Personal Financial Planning Update
	5	Grand Rapids	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies		24	Southfield	Analytical Techniques for Audit or Review Purposes
	5	Grand Rapids	• Innovative Tax Planning		25	Troy	S Corporations
	6	Southfield	• Condo Accounting and Tax Problems		25	Southfield	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
	6	Grand Rapids	• Successful Tax Planning for Individuals and Families		26	Troy	S Corporation Problems
	6	Marquette	• The New Pension Accounting Standard		26	Southfield	Federal Excise Taxes
	6	Grand Rapids	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems		27	Troy	Managing Cash Flow
	6	Grand Rapids	Employment Taxes and Benefits		27	Southfield	Tax-Free Reorganizations
	6	Southfield	Managing Cash Flow		30	Southfield	• Managing the Time Resource
	10	Troy	• Lecture on FAS 13 - Leases		30	Troy	• Evaluating and Selecting Microcomputer Accounting Software for Client Applications
	10	Troy	Audits of Small Businesses Applying Selected SASs		30	Troy	• New Tax Developments
	10	Troy	What a CPA Should Know About Investment Decisions	July	15-16	Troy	Technical Skills Development for Personal Financial Planners
	11	Troy	• Basic Concepts in Real Estate Accounting		16	Troy	• Preparing and Reporting on Forecasts and Projections
	11	Troy	• Closely Held Corporations Purchase and Sale		17	Troy	Tax and Financial Planning For Retirement
					17	Troy	• Principles of Hospital Cost Reimbursement
					18	Troy	• Medicare Cost Report Workshop
					18	Troy	Employee Stock Ownership Plans - Practical Applications

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Sept	15-16	Traverse City	• Oil and Gas Taxation - Basic	14	Troy	Fiduciary Accounting	
	15-16	Traverse City	• Petroleum Accounting I	18	Southfield	• New Tax Developments	
	17-18	Traverse City	• Oil and Gas Taxation - Advanced	18	Southfield	Income Taxation of Estates and Trusts	
	17-18	Traverse City	• Petroleum Accounting II	18-19	Southfield	Corporate Income Tax Returns Workshop	
	18	Lansing	• Principles of Hospital Cost Reimbursement	19	Southfield	• Retirement Planning - A Key to the Future	
	18	Lansing	• Lotus 1-2-3 An Introduction 'Hands-On'	19	Southfield	Personal Financial Statements-Accounting And Presentation Principles	
	19	Traverse City	• Oil and Gas Law for Non-Lawyers	20	Southfield	Employee Stock Ownership Plans - Practical Applications	
	19-20	Traverse City	• Income Taxation of Oil and Gas Investments for Individuals	20	Southfield	• Tax and Financial Planning for Executives	
	19	Lansing	• Medicare Cost Report Workshop	20	Southfield	• FASB/SAS Update	
	19	Lansing	• New Tax Developments	21	Southfield	• Case Studies in Personal Financial Planning	
	19	Lansing	• Lotus 1-2-3 Advanced - 'Hands-On'	21	Southfield	• Account Concepts Update	
	24	Southfield	Personal Financial Planning - Case Studies	21	Southfield	Practical Tax Considerations for Physicians and Dentists	
	24	Southfield	• Michigan Single Business Tax				
	24-25	Escanaba	Financial Forecasting Concepts and Techniques				
	25-27	Farmington Hills	• Semi-Senior Staff Training - Level II	Dec	2-6	Farmington Hills	• Tax Training for Staff II
	25	Southfield	Top-Heavy Pension Plans	8	Troy	• Basic Individual Income Tax Refresher	
	25	Lansing	Compilation and Review of Financial Statements-Advanced Workshop on Practical Case Studies	8	Troy	Accounting and Reporting for Nonprofit Organizations	
	26	Southfield	Basic Concepts In Estate Planning	9	Troy	Compilation and Review of Financial Statements-Advanced Workshop on Practical Case Studies	
	26	Southfield	• Preparing and Reporting on Forecasts and Projections	9	Troy	• Income Tax Preparers Liability and Ins and Outs of IRS Practice and Procedure	
	26	Escanaba	Tax Planning for the Closely Held Corporation	9	Troy	Tax Planning for the Closely Held Corporation	
	Oct	7	Farmington Hills	• Lotus 1-2-3 An Introduction 'Hands-On'	10	Troy	• Evaluating and Selecting Microcomputer Accounting Software for Client Applications
		8	Traverse City	Estate Planning with Microcomputers	10	Troy	• Effective Tax Research
		8	Farmington Hills	• Lotus 1-2-3 Advanced - 'Hands-On'	10-11	Troy	• Estate and Gift Taxation and Estate Planning
		8	Traverse City	• New Tax Developments	11	Troy	• Lotus 1-2-3. An Introduction 'Hands-On'
		9	Traverse City	S Corporation Problems	11	Troy	• The New Pension Accounting Standards
		9	Traverse City	• Preparing and Reporting on Forecasts and Projections	12	Troy	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
		9	Farmington Hills	• Symphony Overview An Introduction 'Hands-On'	12	Troy	Personal Financial Planning Update
10		Farmington Hills	• Evaluating and Selecting Microcomputer Accounting Software for Client Applications	12	Troy	• Lotus 1-2-3 Advanced - 'Hands-On'	
10		Traverse City	• Auditing for Corporate Fraud	16-17	Troy	Basic Individual Income Taxes	
10		Traverse City	• An Anatomy of a Real Estate Tax Shelter - Tax Reform Act Versus Real Estate	16	Grand Rapids	• Income Taxation of Oil and Gas Investments for Individuals - Advanced	
14-18		Farmington Hills	• Tax Training for Staff I	16	Grand Rapids	• Oil and Gas Accounting and Auditing Update	
15		Troy	Managing Cash Flow	17	Grand Rapids	• Income Tax Returns Workshop Corporate	
15		Troy	Analytical Techniques for Audit or Review Purposes	17	Grand Rapids	• Oil and Gas Taxation Update	
15		Troy	• Subchapter S Corporations. Advanced Workshop	18	Grand Rapids	• Income Tax Returns Workshop Individual	
16		Troy	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)	18-19	Grand Rapids	• Oil and Gas Revenue Accounting	
16		Troy	• New Tax Developments	22-23	Troy	Individual Income Tax Returns Workshop	
16		Troy	• Accounting Disclosures				
17		Troy	Forecasts and Projections. Applications of New AICPA Standards				
17		Troy	Tax Shelter Planning After 1984 for Highly Compensated Individuals	Minnesota			
17		Troy	Advanced Problems in Pension and Profit Sharing Plans	May	22	Minneapolis	Audits of School Districts
22		Southfield	• Investments as a Tool in Personal Financial Planning	June	3	Minneapolis	Single Audit Concepts
22		Southfield	• Closely Held Corporation Purchase and Sale	4	Minneapolis	Governmental Accounting and Auditing Update	
22		Southfield	Bankruptcy Accounting and Auditing Problems	23	Minneapolis	Compilation and Review of Financial Statements	
23		Southfield	Tax Planning for the Closely Held Corporation	24-25	Minneapolis	Fiduciary Income Tax Returns Workshop	
23-25		Farmington Hills	• Staff Training Basic - Level I	30	Minneapolis	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million	
23		Southfield	LIFO Inventories	July	7	Minneapolis	How to Start and Market a Personal Financial Planning Practice
24		Southfield	S Corporations	8-9	Minneapolis	Technical Skills Development for Personal Financial Planners	
28-29	Grand Rapids	Technical Skills Development for Personal Financial Planners	10	Minneapolis	Personal Financial Planning - Case Studies		
29	Grand Rapids	Designing Audit Programs for Small Business Engagements	11	Minneapolis	• Investments as a Tool in Personal Financial Planning		
29	Grand Rapids	Tax Planning for the Closely Held Corporation	14	Minneapolis	• Strategic Planning Survival and Growth		
30	Grand Rapids	Preparing Financial Statements for Nonpublic Entities	15	Minneapolis	Role of the Controller, The		
31	Grand Rapids	Tax Shelter Planning After 1984 for Highly Compensated Individuals	17	Minneapolis	• LIFO Basic		
Nov	12	Troy	Minimizing the Corporate Interstate Tax Burden	18	Minneapolis	• LIFO Advanced	
	13	Troy	What the CPA Should Know About Business Insurance	21	Minneapolis	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies	
	14	Troy	• Update on Reporting Cash Flows and Funds Flows	22	Minneapolis	Accounting and Reporting for Nonprofit Organizations	
	14	Troy	Top-Heavy Pension Plans	23	Minneapolis	• Tax Planning for Non-Profit Exempt Organizations	
				24	Minneapolis	Tax-Free Reorganizations	
				25	Minneapolis	Tax Aspects of Bankruptcy	
				28	Minneapolis	Advanced Writing Skills	
				29	Minneapolis	• FASB Review for Local Firms	
				Aug	4	Minneapolis	Coping with the Time Value of Money
				5-6	Minneapolis	Estate Planning Workshop	
					AICPA Seminars	State Society Seminars	

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	6 Cleveland	• Farm Tax Roundtable	18 Springfield	• MSCPA Tax Conference
	12-13 Jackson	Corporate Income Tax Returns Workshop	19 St. Louis	• MSCPA Tax Conference
Dec	4-5 Jackson	Individual Income Tax Returns Workshop	22-23 Kansas City	FASB/APB Review
	9 Jackson	1040 Workshop-Advanced-I	22 St. Louis	Managing Today's Tax Practice
	11 Natchez	1040 Workshop-Advanced-II	24 St. Louis	• Automobile Dealerships (Services to Clients)
			25-26 Kansas City	Personal Financial Planner's Guide to Investment Analysis
			29 Kansas City	Forecasts and Projections: Applications of New AICPA Standards
			29 St. Louis	How To Evaluate and Select Computer Software
			30 St. Louis	Establishing a Microcomputer Consulting Practice - A Proven Approach
Missouri				
April	24 Jefferson City	• Governmental Accounting Seminar		
May	8 Columbia	• Management of an Accounting Practice Workshop	Oct	2-3 Kansas City
	22-23 Kansas City	Construction Industry (Services to Clients)	2-3 St. Louis	Obtaining Financing
	22-23 Columbia	FASB/APB Review	5-7 Kansas City	FASB/APB Review
	30 Kansas City	Financial Statement Analysis: Basis for Management Advice	8-10 St. Louis	• Management of an Accounting Practice Conference
	30 St. Louis	Corporate Debt Management	13-15 St. Louis	• Staff Training Taxation I
June	2 St. Louis	Financial Statement Analysis: Basis for Management Advice	16 Kansas City	• Staff Training - Taxation II
	4 St. Louis	Funds (Cash) Flow Statement Uses and Presentation	16 St. Louis	1040 Workshop-Advanced-I
	6 Kansas City	Managing Cash Flow	17 Kansas City	• S Corporations
	9-10 St. Louis	Beyond Spreadsheets: Reach Management with Financial Planning Graphics	20-21 Columbia	1040 Workshop-Advanced-II
	9-10 St. Louis	Pension, Profit-Sharing Plans, and Compliance	23-24 St. Louis	• Accounting & Auditing Conference
	16-17 Springfield	Estate and Gift Taxation	27 St. Louis	Construction Industry-Advanced
	19-20 St. Louis	Estate and Gift Taxation - Advanced		Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
	19 Kansas City	Real Estate Tax Problems-I	30-31 Kansas City	Fiduciary Income Tax Returns Workshop
	20 Kansas City	Real Estate Tax Problems-II		
	26 St. Louis	Procedure and Practice Before the IRS	Nov	3-4 St. Louis
	26 Kansas City	Audits of Small Businesses - Applying Selected SAs	3 Kansas City	Obtaining Financing
	27 Kansas City	Designing Audit Programs for Small Business Engagements	5 Springfield	LIFO Inventories
	27- St. Louis	Protecting the Tax Practitioner	6-7 Kansas City	Reporting and Disclosure Problems for Small Businesses
	30 Kansas City	Analytical Techniques for Audit or Review Purposes	6-7 St. Louis	Corporate Income Tax Returns Workshop
July	7 Kansas City	Role of the Controller, The	10-11 Kansas City	How to Do Write-Up Work
	8 Kansas City	Farmers and Ranchers-Taxation	12 Kansas City	Technical Skills Development for Personal Financial Planners
	9-10 St. Louis	Technical Skills Development for Personal Financial Planners	13-14 St. Louis	Personal Financial Planning - Case Studies
	14 Kansas City	Advanced Problems in Pension and Profit Sharing Plans	14 Kansas City	Individual Income Tax Returns Workshop
	14 St. Louis	A Guide for Conducting Peer Review	21 St. Louis	Managing Your Firm for Profit
	16 Kansas City	Tax Considerations in Non-Profit Organizations	24 Kansas City	Preparing Financial Statements for Nonpublic Entities
	17 Kansas City	Accounting and Reporting for Nonprofit Organizations		Establishing a Microcomputer Consulting Practice - A Proven Approach
	18 St. Louis	Basic Tax Research	Dec	1 St. Louis
	21 Springfield	How to Start and Market a Personal Financial Planning Practice	1-2 Kansas City	Retail Accounting and Inventory Control
	23 Kansas City	Computer Control and Audit	4-5 Kansas City	Accounting and Auditing Annual Updating Workshop
	25 St. Louis	Practical Tax Considerations for Physicians and Dentists		• Tax Preparer Clinic for New Accountants/Paraprofessionals
	28 St. Louis	Defined Benefit Pension Plans-Accounting, Auditing and Financial Reporting	5 St. Louis	Tax Awareness for Audit and MAS Staff
	28 Kansas City	Employee Stock Ownership Plans - Practical Applications	10 Kansas City	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)
	30 St. Louis	Managing Your Firm for Profit	11-12 St. Louis	Accounting and Auditing Annual Updating Workshop
Aug	1 St. Louis	Coping with the Time Value of Money		
	4 Kansas City	Professional and Service Corporations	Montana	
	5 Columbia	What the CPA Should Know About Business Insurance	May	9 Jackpot
	6 St. Louis	Accounting for Income Taxes	9 Great Falls	Employment Taxes and Benefits
	8 Kansas City	Tax and Financial Planning For Retirement	14-15 Missoula	• A Guide for Conducting Peer Reviews
	11 St. Louis	Real Estate Tax Shelters and Syndications		• Planning, Financial Planning and Management Support Services
	14 Kansas City	• Disclosure - Key to Financial Statements	16 Missoula	• How To Successfully Provide Personal Financial Planning
	15 St. Louis	Fundamentals of Foreign Income Taxation	19 Glasgow	Audit Evidence - Deciding How Much and What Type
	15 Kansas City	• Basic Concepts in Real Estate Accounting	20 Sidney	Audit Evidence - Deciding How Much and What Type
	20 Kansas City	Minimizing the Corporate Interstate Tax Burden	21 Billings	Audit Evidence - Deciding How Much and What Type
	21 St. Louis	Forecasts and Projections: Applications of New AICPA Standards	June	5 Missoula
	25 Cape	Tax Problems of Individuals	6 Billings	• Building Your Lotus 1-2-3 Tax Template Library
	Girardeau	Tax Aspects of Bankruptcy	9 Great Falls	• Building Your Lotus 1-2-3 Tax Template Library
	29 Kansas City	Accounting for Leases	18 Butte	Retail Accounting and Inventory Control
Sept	3 Kansas City	Purchase, Sale or Liquidation of a Corporate Business	18 Butte	• Disclosure: The Key to Financial Statements
	8 Springfield	Evaluating Tax Shelters - Advanced		• Case Studies in Personal Financial Planning
	10 St. Louis	• Planning for Alternative Minimum Tax	July	10-11 Billings
	11 Kansas City	Evaluating Tax Shelters - Advanced	17-18 Helena	• Local Government Accounting and Reporting
	15 Kansas City	• MSCPA Tax Conference	17 Kalispell	• Local Government Accounting and Reporting
	17 Kansas City		18 Kalispell	• Real Estate Taxation and Planning
			21 Bozeman	• Condominiums - Accounting and Tax Problems
				• EDP Auditing in a Microcomputer Environment
			Aug	4-5 Billings
				7-8 Missoula
				11-12 Great Falls
				Annual Accounting and Auditing Update
				Annual Accounting and Auditing Update
				Personal Financial Planner's Guide to Investment Analysis
				Personal Financial Planner's Guide to Investment Analysis
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	13	Great Falls	Personal Financial Planning Update	25	Omaha	How to Start and Market a Personal Financial Planning Practice	
	14	West Yellowstone	• Corporate Cash Management - Advanced	26-27	Omaha	Technical Skills Development for Personal Financial Planners	
	15	West Yellowstone	Corporate Debt Management			Incorporating a Business	
	22	Kalispell	• Workpaper Techniques for Entry Staff	28	Lincoln	Personal Financial Statements-Accounting And Presentation Principles	
	25	Kalispell	• Assembly, Compilation and Examination of Prospective Financial Statements	29	Omaha		
Sept	8	Great Falls	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)	Sept	5	Omaha	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
	11	Billings	• Corporate Tax Planning for the Closely-Held Business I		12	Lincoln	Personal Financial Planning - Case Studies
	12	Billings	• Corporate Tax Planning for the Closely-Held Business II		19	Omaha	Litigation Support Services
	15	Great Falls	• Building Your Lotus 1-2-3 Template Library	22-26	Omaha	Professional Training-Level II-Taking Charge of Small Engagements	
	15	Bozeman	Accounting for Income Taxes	Oct	6-10	Omaha	Professional Training-Level III-Handling Key Engagements
	16	Bozeman	• Building Your Lotus 1-2-3 Tax Template Library		10	Omaha	Professional and Service Corporations
	24	Billings	• Federal Income Taxation of Construction Contractors		15	Lincoln	Income Taxation of Estates and Trusts
	24	Kalispell	• Financial Reporting for Construction Bonding		16	Lincoln	Forecasts and Projections Applications of New AICPA Standards
	25	Kalispell	• Federal Income Taxation of Construction Contractors		17	Lincoln	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
	25	Billings	• Financial Reporting for Construction Bonding		23	Omaha	Tax and Financial Planning For Retirement
Oct	2	Billings	• FASB Review for Local Firms				
	3	Butte	• Automobile Dealerships Services to Clients				
	3	Billings	• Map Conference				
	11	Lewistown	• Montana Farm and Ranch Conference				
	16-17	Great Falls	• Annual Accounting and Auditing Update				
	20	Whitefish	• Closely-Held Corporations: Purchase and Sale Litigation Support Services				
	20	Billings	• Closely-Held Corporations Valuation				
	21	Missoula	• Negotiating Skills Workshop				
	23	Missoula	• Fundamentals of Corporation and Share-holder Taxation for the Closely-Held Corporation				
	24	Missoula	• Montana Computer Conference				
	28	Billings	How To Evaluate and Select Computer Software				
	29	Billings	Individual Income Tax Returns Workshop				
	30-31	Billings	• CPA/Lender Conference				
	31	Billings					
Nov	5	Helena	Annual Tax Update				
	6-7	Helena	Fiduciary Income Tax Returns Workshop				
	10-11	Sidney	• 'Individuals Selected Tax Topics'				
	10	Great Falls	• Partnership Tax Planning Techniques I				
	11	Great Falls	• Partnership Tax Planning Techniques II				
	12	Great Falls	Tax Problems of Individuals				
	13	Bozeman	• Personal Financial Statements				
	14	Bozeman	• Review and Update of Compilation and Review Pronouncements				
	21	Great Falls	Auditor's Reports- An Advanced Workshop				
Dec	4-5	Helena	• Income Tax Returns Workshop Corporations				
	8-9	Great Falls	• Tax Accounting Conference				
	11	Helena	• Governmental Accounting Review and Update				
	11-12	Missoula	• Income Tax Returns Workshop Individuals				
	11-12	Billings	• Tax Accounting Conference				
	12	Helena	• Governmental Auditing Review and Update				
	15-16	Kalispell	• Tax Accounting Conference				
	18-19	Shelby	• Tax Accounting Conference				
	19	Whitefish	Tax Problems of Individuals				

Nevada

May	16	Las Vegas	• Audit Efficiency				
	19	Reno	Microcomputer as an Audit Tool				
	20	Reno	Audit Evidence-Deciding How Much and What Type				
	21-22	Reno	SAS Review				
	23	Reno	Single Audit Concepts				
	27-28	Reno	• Gaming Conference and Workshop				
	29-30	Las Vegas	• Gaming Conference and Workshop				
June	5	Reno	Governmental Accounting and Auditing Update				
	6	Reno	Tax Awareness for Audit and MAS Staff				
	9-13	Lake Tahoe	Management for Results				
	14-15	Honolulu	• Creative Estate Planning				
	24-25	Kauai	• New Tax Developments				
	27	Las Vegas	Lotus 1-2-3: Featuring CPA Application Templates				
July	7-11	Las Vegas	Professional Training-Level I-Getting New Staff Accountants Started				
	10	Reno	Basic Concepts In Estate Planning				
	11	Reno	Estate Planning with Microcomputers				
	15	Las Vegas	Single Audit Concepts				
	16-17	Las Vegas	Audit and Review of Electronic Spreadsheets				
	18	Las Vegas	Auditor's Reports- An Advanced Workshop				
	21	Las Vegas	Compilation and Review of Financial Statements				
	22	Las Vegas	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies				
	23-24	Las Vegas	Financial Statement Disclosures				
	25	Las Vegas	Reporting and Disclosure Problems for Small Businesses				
Aug	4-5	Las Vegas	• Federal Estate and Gift Taxation - Level I				
	6-7	Las Vegas	• Federal Estate and Gift Taxation - Level II				
	8	Las Vegas	• Estate Planning Techniques				
	11	Reno	How to Start and Market a Personal Financial Planning Practice				
	12-13	Reno	Technical Skills Development for Personal Financial Planners				
	14-15	Reno	Personal Financial Planner's Guide to Investment Analysis				
	18	Las Vegas	Tax Awareness for Audit and MAS Staff				
	19-20	Las Vegas	Accounting and Auditing Annual Updating Workshop				
	21-22	Las Vegas	FASB/APB Review				
Sept	3	Reno	Managing Your Firm for Profit				
	4	Reno	Addressing Client Needs A Strategy For Success				
	5	Reno	Lotus 1-2-3 Featuring CPA Application Templates				
	8-9	Las Vegas	Corporate Income Tax Returns Workshop				
	8-12	Reno	Professional Training-Level II-Taking Charge of Small Engagements				
	15	Las Vegas	How to Start and Market a Personal Financial Planning Practice				
	16-17	Las Vegas	Technical Skills Development for Personal Financial Planners				

Nebraska

June	25	Omaha	Single Audit Concepts
July	7	Omaha	Reporting and Disclosure Problems for Small Businesses
	9-10	Lincoln	Fraud Auditing
	11	Lincoln	Fiduciary Accounting
	24	Omaha	Audits of Small Businesses: Applying Selected SASs
	25	Lincoln	Designing Audit Programs for Small Business Engagements
Aug	1	Omaha	Analytical Techniques for Audit or Review Purposes
	18	Omaha	Managing Cash Flow
	18-22	Lincoln	Professional Training-Level I-Getting New Staff Accountants Started
	19-20	Omaha	Obtaining Financing
	21-22	Omaha	Audit Risk Sampling and Materiality A Non-Statistical Approach

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	19 Las Vegas	Personal Financial Planning Update	26 Nashua	• Corporate Cash Management - Advanced
	23-24 Reno	Accounting and Auditing Annual Updating Workshop	27 Nashua	• Negotiating for Money
	25-26 Reno	FASB/APB Review	30 Nashua	• Federal Taxation of Partnerships and Partners
	29 Las Vegas	Managing Today's Tax Practice	Aug 22 Nashua	Preparing Financial Statements for Nonpublic Entities
	30 Las Vegas	• Negotiating Skills for Accountants	27 Nashua	Microcomputer Applications for CPAs
Oct	1 Las Vegas	Time Management for Professionals	Sept 4-5 Manchester	Local Government Auditing and Reporting
	2 Las Vegas	Tax and Financial Planning For Retirement	10 Manchester	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
	3 Las Vegas	Tax Shelter Planning After 1984 for Highly Compensated Individuals	11 Manchester	Personal Financial Planning Update
	6 Reno	• Tax Preparer Liability and the Ins and Outs of IRS Practice and Procedure	12 Manchester	• Delegating Effectively
	7-8 Reno	• The 1040 Course for Preparers	15-19 Norwood	• Northeast Tax Training School - Level I
	9-10 Reno	• Federal Estate and Gift Taxation	23 Merrimack	Corporate Debt Management
	16-17 Lake Tahoe	• Mining Taxation and Financial Reporting Conference	26 Merrimack	Tax Aspects of Divorce and Separation
	20-24 Las Vegas	Professional Training-Level III-Handling Key Engagements	Oct 1 Manchester	Bankruptcy Accounting and Auditing Problems
	21 Las Vegas	• Partnership Taxation - II	2 Manchester	Tax Aspects of Bankruptcy
	27 Reno	• 1986 Tax Planning Update For Corporations and Partnerships	7-8 Nashua	Using Lotus 1-2-3 For Budgeting and Financial Analysis
	28-29 Reno	• Corporate Tax Planning for the Closely-Held Business - II	9 Merrimack	• Deflecting Income Into Lower Brackets
	28-29 Reno	• Real Estate Taxation and Planning	10 Manchester	Real Estate Accounting and Reporting for Condominiums, Homeowner Associations and Townhomes
	28-29 Reno	• Planning for the Preparation of Partnership Tax Returns	15 Merrimack	• Negotiating Skills for Accountants
	28 Reno	• Corporate Tax Planning for the Closely Held Business - I	16 Manchester	• Stress and the Bottom Line
	28-29 Reno	• Planning Financial and Management Support Services Needed by Growing Small Clients	17 Merrimack	• Estate Planning Techniques
	30-31 Reno	• FASB/APB Review and Update	20-24 Norwood	• Northeast Tax Training School - Level II
	30 Reno	• Pension, Profit-Sharing and Fringe Benefit Planning for Small Businesses	28-29 Nashua	• Advanced Lotus Applications
	30 Reno	• Federal Income Taxation of Construction Contractors	31 Manchester	• Special IRS Procedures Preparer and Taxpayer Civil Penalties
	30 Reno	• How to Successfully Provide Personal Financial Planning	Nov 5 Nashua	Cash Management and Financing the Small Business
	31 Reno	• Tax Planning for Non-Profit, Exempt Organizations	6 Nashua	• Tax Research Methodology
	31 Reno	• Methods for Compensating Employees with Deferred and Tax Free Compensation	7 Nashua	Lotus 1-2-3 Featuring CPA Application Templates
	31 Reno	• Case Studies in Personal Financial Planning	10 Manchester	• Federal Tax Forum
Nov	5 Reno	Basics of Tax Sheltering	13 Nashua	Managing Today's Tax Practice
	6 Reno	Tax Shelter Planning After 1984 for Highly Compensated Individuals	14 Merrimack	• Tax Planning in Corporate Liquidations
	7 Reno	Annual Tax Update	19 Merrimack	Risk Management for Financial Managers in Industry
	17 Las Vegas	What a CPA Should Know About Investment Decisions	20 Nashua	Tax Considerations in Non-Profit Organizations
	18 Las Vegas	Evaluating Tax Shelters - Advanced	21 Nashua	Practical Tax Considerations for Physicians and Dentists
	19-20 Las Vegas	• Partnership Taxation - I	Dec 1 Merrimack	• Federal Tax Update
Dec	1-2 Reno	Individual Income Tax Returns Workshop	2-3 Manchester	Accounting and Auditing Annual Updating Workshop
	3-4 Reno	Corporate Income Tax Returns Workshop	5 Merrimack	• Income Taxation for Trusts and Estates
	5 Reno	• Real Estate Investments Taxation and Financial Planning	8 Merrimack	• Automobile/Fringe Benefits
	8-9 Las Vegas	Individual Income Tax Returns Workshop	Jan 6 Manchester	• Federal Individual Income Tax Return Preparation Workshop
	10-11 Las Vegas	Corporate Income Tax Returns Workshop		
	11 Las Vegas	• Estate Planning Conference		
	12 Las Vegas	• Subchapter J Planning and Returns		
	12 Reno	Estate Planning Conference		
	19 Las Vegas	Annual Tax Update		
March	9-10 Lake Tahoe	• Business Government and Education Conference		

New Hampshire

May	15 Nashua	• Federal Income Taxation of S Corporations
	16 Manchester	• Industry Conference
	21 Manchester	• Federal Income Taxation of Real Estate
	22 Nashua	Advanced Writing Skills
	23 Merrimack	• Strategic Tax Planning for Closely Held Corporations and Shareholders
June	4-5 Manchester	FASB/APB Review
	6 Nashua	• Audit Efficiency
	9 Manchester	How To Evaluate and Select Computer Software
	10 Merrimack	Governmental Accounting and Auditing Update
	12 Manchester	• How to Start and Market a Personal Financial Planning Practice

New Jersey

June	2 Roseland	Single Audit Concepts
	3 Roseland	• The CPA as a Financial Planner
	9 Cherry Hill	Single Audit Concepts
	11 E. Brunswick	Accounting and Reporting for Nonprofit Organizations
	16 Tinton Falls	What the CPA Should Know About Business Insurance
	17 Jamesburg	• Pension, Profit-Sharing & Fringe Benefit Planning for Small Businesses
	18 Jamesburg	• Federal Income Taxation of Construction Contractors
	21 Roseland	• Starting Your Own CPA Firm
	23 Roseland	Managing Cash Flow
	24 Cherry Hill	Accounting and Reporting for Nonprofit Organizations
	26-27 Roseland	• Federal Estate and Gift Taxation & Estate Planning
	30 Roseland	Accounting for Leases
July	8 Cherry Hill	• Pension, Profit-Sharing and Fringe Benefit Planning for Small Businesses
	11 Roseland	Retail Accounting and Inventory Control
	14 Roseland	Tax Considerations in Non-Profit Organizations
	15 Clifton	• Disclosure-The Key to Financial Statements
	16 Saddle Brook	Basic Consolidated Return Preparation
	18 Cherry Hill	Basic Concepts In Estate Planning
	23 Roseland	Purchase, Sale or Liquidation of a Corporate Business
	25 Clifton	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
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	28 Cranford	Top-Heavy Pension Plans
	29 Saddle Brook	Personal Financial Statements-Accounting and Presentation Principles
	30 Roseland	• Estate and Gift Taxation Workshop
Aug	5 Clifton	LIFO Inventories
	6 Roseland	• New Jersey Taxation
	7 Saddle Brook	Budgeting
	11 Atlantic City	• Preparing and Reporting on Forecasts and Projections
	11 Atlantic City	Managing Cash Flow
	12 Atlantic City	Problems of the Closely Held Corporation
	12 Atlantic City	• Eleven Steps to Building a Profitable Accounting Practice
	13 Atlantic City	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
	13 Atlantic City	• The CPA as a Financial Planner
	13 Atlantic City	• Partnership Tax Planning Techniques
	14 Atlantic City	• Corporate Tax Planning
14-15	Atlantic City	Technical Skills Development for Personal Financial Planners
	14 Atlantic City	• Compilation and Review of Unaudited Financial Statements
	15 Atlantic City	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
Sept	5 Tinton Falls	The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases
	8 Roseland	Basics of Tax Sheltering
	9 Roseland	• Workpaper Techniques for Entry Level Staff
	10 Jamesburg	• Industry Tax Update
	11 Roseland	Budgeting
	12 Roseland	Top-Heavy Pension Plans
	15 Roseland	• Helping Your Client Think Strategically
	16 Roseland	• S Corporations-Advanced Workshop
	17 Roseland	• Methods for Compensating Employees With Deferred and Tax-Free Compensation
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Oct	2 E. Brunswick	• Corporate Cash Management-Advanced
	6 Roseland	• Controllorship: Managing Results and People
	7 Roseland	• Nonstatistical Sampling for Small Business Audits
	9-10 Cranford	Corporate Income Tax Returns Workshop
	15 Roseland	Income Taxation of Estates and Trusts
	16-17 Cherry Hill	Corporate Income Tax Returns Workshop
	20 Roseland	• Disclosure-The Key to Financial Statements
	21-22 Atlantic City	• NJSCPA 5th Annual Gaming Conference
	23 Roseland	Litigation Support Services
	24 Cherry Hill	Personal Financial Statements-Accounting and Presentation Principles
	27 Roseland	Auditor's Reports- An Advanced Workshop
	28 Roseland	Advanced Writing Skills
	29 Roseland	• Business Law Update for CPAs
	31 Roseland	• An Anatomy of a Real Estate Tax Shelter-TRA Versus Real Estate
Nov	3 Roseland	• Accounting and Reporting Update
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	13 Roseland	Long-Term Care Facilities (An Operational View Through the Reimbursement Window)
	14 Roseland	Tax Problems of Individuals
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	18 Cherry Hill	Protecting the Tax Practitioner
	19 Roseland	Tax Shelter Planning After 1984 for Highly Compensated Individuals
	21 E. Brunswick	• New Jersey Taxation
	24 E. Brunswick	Audits of Small Businesses: Applying Selected SASs

	24 Livingston	• Individual Income Tax Refresher
	25 E. Brunswick	Designing Audit Programs for Small Business Engagements

Dec	1-2 Roseland	SEC Reporting
	3 Cherry Hill	Compilation and Review of Financial Statements-Advanced Workshop on Practical Case Studies
	4 Roseland	• Partnerships Advanced Workshop
	5 Roseland	• Condos. Accounting and Tax Problems
	8 Cranford	Accounting for Income Taxes
	10 Tinton Falls	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
	11-12 Cranford	Individual Income Tax Returns Workshop
	15-16 Cherry Hill	Individual Income Tax Returns Workshop

Jan	14 Cranford	Annual Tax Update
	26 Roseland	• Pre-Tax Season Review-Individuals
	27 Roseland	• Pre-Tax Season Review-Corporations
	28 Cherry Hill	• Industry Tax Update

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May	2 Albuquerque	• Symposium for CPAs in Private Practice
June	5-6 Santa Fe	• New Mexico MAS Conference
	11 Albuquerque	• FASB Review for Local Firms
	12 Albuquerque	Single Audit Concepts
	13 Albuquerque	Accounting and Reporting for Nonprofit Organizations
July	9-11 Albuquerque	Professional Training for the Local Firm- Level II
Aug	18-19 Albuquerque	Construction Industry (Services to Clients)
	25 Albuquerque	Physicians and Dentists (Services to Clients)
	29 Albuquerque	Lotus 1-2-3- Featuring CPA Application Templates
Sept	5 Albuquerque	What the CPA Should Know About Business Insurance
	8-9 Albuquerque	Construction Industry-Advanced
	10 Albuquerque	Tax and Financial Planning For Retirement
	11 Albuquerque	• How to do Profitable Financial Planning with Your Client
	12 Albuquerque	Evaluating Tax Shelters - Advanced
	15 Albuquerque	Compilation and Review of Financial Statements
	16 Albuquerque	Compilation and Review of Financial Statements-Advanced Workshop on Practical Case Studies
	19 Albuquerque	• Twenty-Sixth Annual New Mexico Tax Institute
	22 Albuquerque	• Taking Care of #1 -Your Practice
	23 Albuquerque	Managing Today's Tax Practice
	25-26 Albuquerque	Technical Skills Development for Personal Financial Planners
	29 Albuquerque	S Corporation Problems
	30 Albuquerque	Forecasts and Projections Applications of New AICPA Standards
Oct	3 Albuquerque	• Strategies to Make Your Firm Profitable
	8 Albuquerque	Coping with the Time Value of Money
	16-17 Albuquerque	Pension, Profit-Sharing Plans, and Compliance
	20 Las Cruces	Farmers and Ranchers-Taxation
	21 Albuquerque	Personal Financial Planning - Case Studies
	23 Albuquerque	• Planning the Business Organization
	24 Albuquerque	Cash Management and Financing the Small Business
	27 Albuquerque	Advanced Problems in Pension and Profit Sharing Plans
	30 Albuquerque	Tax-Free Reorganizations
	31 Albuquerque	Tax Planning in Corporate Liquidations
Nov	3-4 Albuquerque	Estate and Gift Taxation
	5 Albuquerque	Income Taxation of Estates and Trusts
	7 Albuquerque	• 1986 Tax Planning Update for Corporations and Partnerships
	10 Albuquerque	Real Estate Tax Problems-I
	11 Albuquerque	Real Estate Tax Problems-II
	13-14 Roswell	Partnership Income Tax Workshop
	17-18 Albuquerque	Estate Planning Workshop
	20-21 Albuquerque	Corporate Income Tax Returns Workshop
Dec	4-5 Albuquerque	Individual Income Tax Returns Workshop
	8 Las Cruces	• New Tax Developments
	12 Albuquerque	• New Mexico Income Tax Conference
	18-19 Farmington	Individual Income Tax Returns Workshop

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Jan 8 Albuquerque 1040 Workshop-Advanced-I
9 Albuquerque 1040 Workshop-Advanced-II

New York

May 5-7 New York City • Accounting Show (New York)
12 New York City • Entertainment and Sports Conference
12-13 Buffalo • Estate and Gift Taxation
13 New York City • International Operations Conference
14 Buffalo • Estate Planning Techniques
15 New York City • A Programmed Approach to Personal Financial Planning
15 Tarrytown • Public School Accounting
16 New York City • Tax and Financial Planning for Executives
16 New York City • An Anatomy of a Real Estate Tax Shelter - Tax Reform Act Versus Real Estate
19 Plainview • Public School Accounting
19 Albany • Disclosure - The Key to Financial Statements
20 Rochester • Discussion Leader Workshop
20 Utica Audit Evidence—Deciding How Much and What Type
20 Garden City • Strategic Planning for Small Business Clients
20 Spring Valley Tax Planning for the Closely Held Corporation
21 New York City Estate Planning with Microcomputers
21 Rochester Advanced Problems in Pension and Profit Sharing Plans
21 New York City Accounting and Reporting for Nonprofit Organizations
21 Plainview • Fiduciary Accounting Workshop
22 New York City Real Estate Tax Problems-I
29 New York City How to Start and Market a Personal Financial Planning Practice
29 Albany Advanced Problems in Pension and Profit Sharing Plans
29 Long Island Real Estate Tax Problems-I
30 New York City Purchase, Sale or Liquidation of a Corporate Business
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5 Rochester What the CPA Should Know About Business Insurance
5 Spring Valley • Ins and Outs of IRS Practices and Procedures
6 Spring Valley • Personal Financial Planning
9 New York City Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
9 Utica Tax Planning for the Closely Held Corporation
9 New York City • Techniques for Shifting Income from a High to a Low Bracket
9 Albany • Discussion Leader Workshop
10 New York City • Health Care Industries Conference
10 New York City • Innovative Tax Planning Strategies
11 Syracuse Single Audit Concepts
11 New York City • Creative Estate Planning
11-13 Atlantic City • Personnel Conference
11 Long Island Financial Statement Analysis. Basis for Management Advice
11 Newburgh • Discussion Leader Workshop
12 Westchester How to Start and Market a Personal Financial Planning Practice
12 New York City • Fiduciary Accounting Workshop
12 Syracuse Governmental Accounting and Auditing Update
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13 New York City Tax Aspects of Divorce and Separation
13 Albany Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
13 Poughkeepsie Reporting and Disclosure Problems for Small Businesses
13 Rochester Accounting for Leases
16 New York City • Publishing and Printing Accounting Conference
16 New York City • Closely Held Corporation - Special Tax Considerations
16 New York City Protecting the Tax Practitioner
17 Long Island Advanced Problems in Pension and Profit Sharing Plans
17 Spring Valley Accounting for Leases
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17 New York City • S Corporations - Advanced Workshop
17 Rochester Protecting the Tax Practitioner
18 Albany Tax Aspects of Divorce and Separation
18 Tarrytown • Strategic Planning for Small Business Clients

18 New York City • Discussion Leader Workshop
18 New York City • Effective Accounting and Auditing Research
19-20 Long Island Fraud Auditing
19 New York City The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases
19 Rochester Managing Cash Flow
20 Binghamton Income Taxation of Estates and Trusts
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23-24 New York City • How to Build a Million Dollar Practice
23-27 Buffalo Professional Training-Level II-Taking Charge of Small Engagements
23 Poughkeepsie • Closely Held Corporation - I
24 New York City Managing Today's Tax Practice
25 Buffalo Estate Planning with Microcomputers
25 New York City Real Estate Tax Problems-II
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25 Thousand Is. Reporting and Disclosure Problems for Small Businesses
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8 Lake Placid • Estate Planning Techniques
8 New York City Tax Considerations in Non-Profit Organizations
9 New York City • Compilation and Review - Intro and Update
9 Lake Placid Reporting and Disclosure Problems for Small Businesses
9 Lake Placid • Federal Tax Update
10 Spring Valley S Corporation Problems
10 Plainview • Accounting for Corporate Income Taxes
10 New York City • Compilation and Review - Advanced Workshop
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	9	Newburgh	• Review and Update for Experienced 1040 Practitioners		14	Greensboro	• Federal Tax Update - Members in Industry
	10	Tarrytown	• New York State Taxation Conference		14-15	Greensboro	Partnership Taxation - Advanced
	10	Syracuse	• New York State Taxation Conference		15	Greensboro	Basics of Tax Sheltering
	10	Rochester	• New York State Taxation Conference		16	Greensboro	• Tax Planning and Compliance for Entry Level
	10	Spring Valley	• New York State Taxation Conference		16	Greensboro	Financial Statement Analysis: Basis for Management Advice
	10	Garden City	• New York State Taxation Conference		17	Greensboro	S Corporations
	10-12	New York City	Professional Training-Level I B (Getting New Staff Accountants Started)		17-18	Greensboro	Financial Statement Disclosures
	10	Poughkeepsie	• New York State Taxation Conference		18	Greensboro	S Corporation Problems
	10	Smithtown	• New York State Taxation Conference		28-30	Raleigh	Professional Training-Level I B (Getting New Staff Accountants Started)
	10	Utica	• New York State Taxation Conference		28-29	Raleigh	Pension, Profit-Sharing Plans, and Compliance
	10	Buffalo	• New York State Taxation Conference	Aug	11	Greensboro	• Health Care Conference
	10	Albany	• New York State Taxation Conference		12	Charlotte	Accounting and Reporting for Nonprofit Organizations
	10	Binghamton	• New York State Taxation Conference		12	Charlotte	Basics of Tax Sheltering
	10	New York City	• New York State Taxation Conference		13	Charlotte	• Tax Planning for Nonprofit, Exempt Organizations
	10	Staten Island	• New York State Taxation Conference		13	Charlotte	• New Law
	12	New York City	• Review and Update for Experienced 1041 Practitioners		14	Charlotte	S Corporations
	15-16	Albany	Financial Forecasting Concepts and Techniques		14	Charlotte	Audits of Small Businesses: Applying Selected SASs
	15	New York City	Financial Statement Analysis: Basis for Management Advice		15	Charlotte	S Corporation Problems
	16	New York City	Litigation Support Services		15	Greensboro	Designing Audit Programs for Small Business Engagements
	16	Buffalo	Personal Financial Statements-Accounting And Presentation Principles		16	Charlotte	• Federal Tax Update-Members in Industry
	16	Tarrytown	• Review and Update for Experienced 1041 Practitioners		25	Raleigh	S Corporation Problems
	16	New York City	Tax and Financial Planning For Retirement		25-29	Charlotte	Professional Training-Level II-Taking Charge of Small Engagements
Jan	7	New York City	Basic Tax Research		25	Charlotte	Computer Control and Audit
	8	New York City	• Real Estate Accounting and Taxation Conference		26-27	Raleigh	Construction Industry-Advanced
	8	New York City	• Controllership: Managing Numbers and People		28-29	Charlotte	Developing a Marketing and Sales Strategy for Your Firm
	9-10	Long Island	Individual Income Tax Returns Workshop	Sept	2	Hickory	Cash Management and Financing the Small Business
	9	New York City	• Management Skills in a Financial Environment		3	Hickory	How to Start and Market a Personal Financial Planning Practice
	13	New York City	• Non-Profit Organization Conference		3	Greensboro	• Pension, Profit Sharing and Fringe Benefit Planning for Small Businesses
	14	New York City	Accounting for Income Taxes-Advanced		4	Greensboro	Incorporating a Business
	15	New York City	Personal Financial Planning Update		4-5	Greensboro	Audit Risk Sampling and Materiality: A Non-Statistical Approach
	18-19	Westchester	Individual Income Tax Returns Workshop		5	Greensboro	Basic Concepts In Estate Planning
	19	New York City	LIFO Inventories		8	Southern Pines	Tax Planning for the Closely Held Corporation
	21	New York City	Managing Cash Flow		8	Southern Pines	• Controllership: Managing Numbers and People
					9	Southern Pines	• Closely-Held Corporations-Purchase and Sale
					9	Southern Pines	• Management Skills in a Financial Environment

North Carolina

May	8-9	Raleigh	• Members in Industry Conference
	19	Winston-Salem	• Governmental Accounting - Law and Principles
	20	Winston-Salem	• Governmental Accounting and Auditing
	28	Raleigh	• Governmental Accounting - Law and Principles
	29-30	Greensboro	• Personal Financial Planning Conference

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11	Wrightsville	How to Start and Market a Personal Financial Planning Practice	6	Charlotte	Budgeting
11-12	Wrightsville	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)	6-7	Charlotte	FASB/APB Review
11	Wrightsville	• CPA as a Personal Financial Planner	7	Charlotte	Addressing Client Needs: A Strategy For Success
12	Wrightsville	Risk Management: A Tool in Personal Financial Planning	10	Charlotte	Managing Today's Tax Practice
15	Raleigh	• Closely-Held Corporations-Executive Compensation	10	Charlotte	Procedure and Practice Before the IRS
15	Hilton Head, SC	• 1986 Tax Planning Update for Corporations and Partnerships	11	Charlotte	• Federal Tax Update
16	Hilton Head, SC	• Corporate Tax Planning for the Closely Held Business I	11	Charlotte	Problems of the Closely Held Corporation
16-17	Hilton Head, SC	• Real Estate Taxation and Planning	12	Greensboro	Tax Planning for the Closely Held Corporation
16-17	Hilton Head, SC	• Planning for and the Preparation of Partnership Tax Returns	12	Greensboro	• Federal Tax Update
16	Hilton Head, SC	• How to Successfully Provide Personal Financial Planning	13-14	Hickory	• Corporate Cash Management
16	Raleigh	Evaluating Tax Shelters - Advanced	13	Greenville	Reporting and Disclosure Problems for Small Businesses
17	Raleigh	• Closely-Held Corporations-Valuation	13	Greensboro	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
17	Hilton Head, SC	• Corporate Tax Planning for the Closely-Held Business II	13	Hickory	• Federal Tax Update
17	Hilton Head, SC	• Case Studies in Personal Financial Planning	14	Greenville	• Federal Tax Update
18-19	Hilton Head, SC	• Planning Financial and Management Support Services	17	Southern Pines	• Secretaries Conference
18	Hilton Head, SC	• Pension, Profit-Sharing and Fringe Benefit Planning for Small Businesses	17	Southern Pines	Role of the Controller, The
18-19	Hilton Head, SC	• FASB/APB Review and Update	17	Raleigh	• North Carolina State Tax Update
18	Hilton Head, SC	• Federal Incorporation Taxation of Construction Contractors	18-19	Southern Pines	Estate and Gift Taxation - Advanced
19	Hilton Head, SC	• Tax Planning for Nonprofit Exempt Organizations	18	Southern Pines	Audit Evidence - Deciding How Much and What Type
19-20	Charlotte	• Accounting Education Forum	19	Southern Pines	Basic Tax Research
19	Hilton Head, SC	• Methods for Compensating Employees with Deferred and Tax Free Compensation	19-20	Southern Pines	• Real Estate Taxation and Planning
22	Raleigh	• Current Tax Topics	20-21	Raleigh	Individual Income Tax Returns Workshop
22-23	Raleigh	Estate and Gift Taxation	24	Greensboro	What the CPA Should Know About Business Insurance
23	Raleigh	The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases	24-25	Greensboro	SEC Reporting
24-25	Asheville	• Members in Industry Conference	25	Greensboro	How to Start and Market a Personal Financial Planning Practice
Oct			Dec		
1	Greensboro	• Real Estate Taxation and Planning - Condominiums	1	Greensboro	• Executive Compensation and Retirement Update
2-3	Charlotte	Technical Skills Development for Personal Financial Planners	1	Greensboro	• Assisting the Small Business Client (MAS)
6-8	Winston-Salem	• Annual Accounting - Taxation Symposium	2-3	Greensboro	Pension, Profit-Sharing Plans, and Compliance
13	Winston-Salem	• Speed Reading: Total Reading Efficiency	3	Wilmington	• Federal Tax Update
14	Greensboro	• Creative Problem Solving	3	Greensboro	Role of the Controller, The
15	Greensboro	• Effective Writing	4-5	Charlotte	• Partnership Taxation - I
15	Asheville	Accelerated Cost Recovery, Depreciation, and Investment Tax Credits	4	Charlotte	• Understanding and Utilizing Banking Services
15	Asheville	Accounting for Leases	5	Wilmington	Evaluating Tax Shelters - Advanced
16-17	Asheville	Accounting and Auditing Annual Updating Workshop	5	Charlotte	• Accounting and Auditing Update-Members in Industry
16	Asheville	• Client Development	8	Charlotte	Top-Heavy Pension Plans
17-18	Asheville	• Management Skills for Members in Industry	8-9	Charlotte	Estate Planning Workshop
20	Raleigh	• Real Estate Investments: Taxation and Financial Planning and Analysis	9	Greenville	Tax Planning in Corporate Liquidations
21-22	Fayetteville	Pension, Profit-Sharing Plans, and Compliance	9	Greenville	Tax Planning in Corporate Liquidations
21	Fayetteville	Tax-Free Reorganizations	9	Charlotte	• Corporate Tax Planning for the Closely-Held Business I
23	Fayetteville	• Federal Tax Update	9	Charlotte	Accelerated Cost Recovery, Depreciation, and Investment Tax Credits
23-24	Charlotte	• N C Partners and Small Practitioners Conference	10	Raleigh	Tax Shelter Planning After 1984 for Highly Compensated Individuals
24	Fayetteville	Advanced Problems in Pension and Profit Sharing Plans	11-12	Raleigh	Corporate Income Tax Returns Workshop
24	Charlotte	Evaluating Tax Shelters - Advanced	15-16	Raleigh	Savings and Loan Associations Accounting and Auditing
24	Asheville	• Federal Tax Update	15	Greensboro	1040 Workshop-Advanced-I
27-31	Hilton Head, SC	Management for Results	16	Greensboro	1040 Workshop-Advanced-II
29	Raleigh	• Negotiating Skills for Accountants	17	Raleigh	• Techniques for Shifting Income from a High Bracket to a Low Bracket
30	Raleigh	• Audit Efficiency	17-18	Raleigh	FASB/APB Review
31	Raleigh	• CPA/Attorney Conference	18	Raleigh	• Leadership Conference
Nov			18	Raleigh	• Innovative Tax Planning
3	Raleigh	• Methods for Compensating Employees with Deferred and Tax Free Compensation	19	Raleigh	Tax and Financial Planning For Retirement
4-5	Raleigh	Technical Skills Development for Personal Financial Planners	19	Raleigh	• Practical Consequences of Recent Cases, Rulings and Statutory Changes
5	Raleigh	Income Taxation of Estates and Trusts	19	Raleigh	• Controllorship: Managing Numbers and People
5	Raleigh	Accounting for Income Taxes-Advanced	29	Raleigh	• Pre-Season Tax Review-Individual
			29	Raleigh	• Effective Listening
			30	Raleigh	• Pre-Season Tax Review-Corporation
			30	Raleigh	• Effective Time Management for CPAs
			31	Raleigh	• Federal Tax Update
			31	Raleigh	Corporate Debt Management

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North Dakota

May	23 Fargo	• Business and Industry Conference
	29 Bismarck	• Professional Standards Update
	30 Fargo	• Professional Standards Update
June	3 Fargo	Audits of School Districts
	9-11 Grand Forks	• Microcomputer Workshops
	11-12 Fargo	Fiduciary Income Tax Returns Workshop
	19-20 Fargo	• Management of an Accounting Practice Conference
	24 Bismarck	Personal Financial Statements-Accounting And Presentation Principles
	25 Bismarck	What a CPA Should Know About Investment Decisions
July	16 Bismarck	• Tax Aspects of Divorce
	17 Bismarck	• Tax Aspects of Bankruptcy
	21-22 Minot	• Income Tax Planning for Farmers and Ranchers
	30 Fargo	Financial Statement Analysis. Basis for Management Advice
	31 Fargo	Defined Benefit Pension Plans-Accounting, Auditing and Financial Reporting
Aug	5 Grand Forks	Managing Today's Tax Practice
Sept	4-5 Bismarck	• Governmental Accounting Conference
	9-10 Fargo	Estate and Gift Taxation - Advanced
	11-12 Fargo	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)
	16-17 Bismarck	• Corporate Income Tax Returns Workshop
	25 Bismarck	Practical Tax Considerations for Physicians and Dentists
	26 Bismarck	Professional and Service Corporations
	30 Fargo	Accounting for Income Taxes-Advanced
Oct	1 Fargo	Reporting and Disclosure Problems for Small Businesses
	2 Bismarck	1040 Workshop-Advanced-I
	3 Bismarck	1040 Workshop-Advanced-II
	6 Bismarck	Accounting and Reporting for Nonprofit Organizations
	8-9 Minot	Technical Skills Development for Personal Financial Planners
	9 Minot	• Personal Financial Planning
	10 Minot	• Personal Financial Planning
	10 Minot	Personal Financial Planning - Case Studies
	16 Jamestown	• Innovative Tax Planning Strategies
	17 Jamestown	• Techniques for Shifting Income From High to Low Bracket
	24 Fargo	• Farm Tax Roundtable
	30-31 Grand Forks	• Annual Tax Conference
Nov	10-11 Fargo	Individual Income Tax Returns Workshop
	13 Fargo	• Partnerships - Advanced Workshop
	14 Fargo	• Closely Held Corporations. Special Tax Considerations
	20 Grand Forks	• Subchapter S Corporations. Advanced Workshop
	21 Grand Forks	• Closely Held Corporations. Purchase and Sale

Ohio

May	22 Columbus	• Effective Presentation Skills Workshop
	23 Columbus	• Winning in Court
June	24 Cleveland	• Founding and Maintaining a Successful Local CPA Firm
	26 Columbus	Guide for Conducting Peer Reviews
July	8 Columbus	• Financial Planning for Fun and Profit
	10-11 Cleveland	Accounting and Auditing Annual Updating Workshop
	18 Akron	• S Corporation A Comprehensive Review
	18 Cleveland	• Financial Planning for Fun and Profit
	18 Dayton	Compilation and Review of Financial Statements
	21 Mansfield	• S Corporation A Comprehensive Review
	21-22 Cleveland	Using Lotus 1-2-3 For Budgeting and Financial Analysis
	28 Toledo	Role of the Controller. The
	28 Cincinnati	• S Corporation A Comprehensive Review
Aug	1 Cincinnati	• A Practical Approach to Compilation and Review

1 Akron	Risk Management A Tool in Personal Financial Planning	
4-5 Columbus	Accounting and Auditing Annual Updating Workshop	
4 Cleveland	Time Management for Professionals	
6 Dayton	How To Evaluate and Select Computer Software	
6 Cleveland	Financial Statement Analysis. Basis for Management Advice	
7-8 Cincinnati	SAS Review	
8 Cleveland	• A Practical Approach to Compilation and Review	
11-12 Toledo	Local Government Auditing and Reporting	
11 Cleveland	Addressing Client Needs A Strategy For Success	
11 Columbus	• S Corporation A Comprehensive Review	
12 Dayton	Practical Tax Considerations for Physicians and Dentists	
13 Cleveland	Microcomputer Applications for CPAs	
18 Cleveland	Funds (Cash) Flow Statement Uses and Presentation	
18 Cincinnati	Accounting for Leases	
19-20 Springdale	Beyond Spreadsheets Reach Management with Financial Planning Graphics	
19 Sandusky	Reporting and Disclosure Problems for Small Businesses	
19 Cincinnati	• Financial Planning for Fun and Profit	
21 Cleveland	Forecasts and Projections Applications of New AICPA Standards	
21-22 Columbus	FASB/APB Review	
22 Cleveland	• Ohio Corporate Tax Workshop	
25 Columbus	Accounting for Income Taxes	
25-27 Columbus	• Staff Training - Taxation I	
26-27 Toledo	Using Lotus 1-2-3 For Budgeting and Financial Analysis	
28 Cleveland	Tax and Financial Planning For Retirement	
28 Columbus	Personal Financial Statements-Accounting And Presentation Principles	
Sept	3-4 Columbus	SAS Review
	3-5 Cleveland	• Staff Training - Taxation II
	5 Findlay	Compilation and Review of Financial Statements
	5 Painesville	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems
	5 Cleveland	• Disclosure for Financial Statements
	8 Dayton	• S Corporation Tax Return Preparation Workshop
	8-9 Warren	Fraud Auditing
	8-9 Toledo	Accounting and Auditing Annual Updating Workshop
	8-9 Zanesville	Obtaining Financing
	8-12 Cincinnati	Management for Results
	8-9 Akron	Personal Financial Planner's Guide to Investment Analysis
	9 Batavia	Tax and Financial Planning For Retirement
	9 Mansfield	Incorporating a Business
	10 Sandusky	• Financial Planning for Fun and Profit
	10-11 Columbus	Personal Financial Planner's Guide to Investment Analysis
	11 Painesville	• Financial Planning for Fun and Profit
	12 Columbus	• Disclosure for Financial Statements
	12 Cleveland	Compilation and Review of Financial Statements-Advanced Workshop on Practical Case Studies
	12 Warren	• Financial Planning for Fun and Profit
	12 Dayton	Analytical Techniques for Audit or Review Purposes
	15-16 Columbus	• Federal Estate and Gift Tax and Estate Planning
	16-17 Cincinnati	Using Lotus 1-2-3 For Budgeting and Financial Analysis
	16 Akron	The CPA as a Valuation Advocate in Divorce, Estate and Gift Tax Cases
	17 Cleveland	Managing Today's Tax Practice
	17 Cleveland	Problems of the Closely Held Corporation
	17 Columbus	• Tax Preparer Liability and Ins and Outs IRS Practice and Procedure
	18-19 Cleveland	Corporate Income Tax Returns Workshop
	18-19 Columbus	• Ohio Microcomputer Conference
	19 Akron	Coping with the Time Value of Money
	19 Sandusky	• S Corporation Tax Return Preparation Workshop
	22-26 Cleveland	Professional Training-Level I-Getting New Staff Accountants Started
	22 Cleveland	• Basic Pension and Profit-Sharing Plans for the Closely Held Corporation
	22 Springdale	Time Management for Professionals
	22-23 Marietta	• Oil and Gas Taxation - Advanced

AICPA Seminars

State Society Seminars

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6	Okla. City	• Negotiations and the Tax Aspects of Buying and Selling a Business	18	Okla. City	Tax Aspects of Bankruptcy	
6	Okla. City	• Windfall Profit Tax	19	Okla. City	Tax-Free Reorganizations	
11	Tulsa	How to Start and Market a Personal Financial Planning Practice	22	Tulsa	Farmers and Ranchers-Taxation	
12	Tulsa	Microcomputer Applications for CPAs	22-23	Tulsa	Technical Skills Development for Personal Financial Planners	
13	Tulsa	Audits of School Districts	23	Tulsa	Practical Tax Considerations for Physicians and Dentists	
13	Tulsa	S Corporation Problems	24	Tulsa	Personal Financial Planning - Case Studies	
13	Tulsa	Funds (Cash) Flow Statement: Uses and Presentation	25-26	Tulsa	Personal Financial Planner's Guide to Investment Analysis	
16-17	Okla. City	Audit and Review of Electronic Spreadsheets	29	Tulsa	• Tax Consequences of Marital Settlements/Divorce	
16	Okla. City	Employment Taxes and Benefits	29	Tulsa	1040 Workshop-Advanced-I	
16	Okla. City	Corporate Debt Management	Oct	6	Okla. City	Real Estate Tax Problems-I
17	Okla. City	Financial Statement Analysis: Basis for Management Advice	7	Okla. City	Real Estate Tax Problems-II	
18	Okla. City	Estate Planning with Microcomputers	8	Okla. City	Budgeting	
18	Okla. City	Bankruptcy Accounting and Auditing Problems	9	Okla. City	Tax and Financial Planning For Retirement	
19	Okla. City	Lotus 1-2-3. Featuring CPA Application Templates	10	Okla. City	Developing a Marketing and Sales Strategy for Your Firm	
19-20	Okla. City	Financial Statement Disclosures	10	Elk City	Estate Planning For Farmers and Ranchers	
20	Okla. City	Addressing Client Needs. A Strategy For Success	23	Tulsa	Professional and Service Corporations	
23	Tulsa	Computer Control and Audit	24	Tulsa	Purchase, Sale or Liquidation of a Corporate Business	
23	Tulsa	Advanced Problems in Pension and Profit Sharing Plans	24	Tulsa	Establishing a Microcomputer Consulting Practice - A Proven Approach	
23	Tulsa	Team Building for Professional Accountants	28	Okla. City	What a CPA Should Know About Investment Decisions	
24	Tulsa	Personal Financial Statements-Accounting And Presentation Principles	28-29	Okla. City	Basic Corporate Income Tax	
24	Tulsa	• Microcomputer Technology Update	30-31	Okla. City	Corporate Income Tax Returns Workshop	
24	Tulsa	Risk Management: A Tool in Personal Financial Planning	Nov	5	Tulsa	Basic Tax Research
25	Tulsa	Risk Management for Financial Managers in Industry	5	Tulsa	Employee Stock Ownership Plans - Practical Applications	
25	Tulsa	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million	6	Tulsa	Tax Update for Industry	
26-27	Tulsa	• Personal Financial Planning Conference	6-7	Tulsa	Basic Individual Income Taxes	
28	Okla. City	• Starting Your Own CPA Firm	10	Okla. City	• Family Financial Planning Through Income Shifting	
28-30	Okla. City	FASB Review for Industry	11-12	Okla. City	• Advanced Partnership Taxation	
30	Okla. City	Income Taxation of Estates and Trusts	13-14	Okla. City	Individual Income Tax Returns Workshop	
30-2	Tulsa	• Governmental Accounting and Financial Reporting	17	Ponca City	1040 Workshop-Advanced-II	
30	Okla. City	Reporting and Disclosure Problems for Small Businesses	20-21	Tulsa	• 'Hands-On' Computer Conference	
July	1	Tulsa	Dec	8-9	Tulsa	• Oil and Gas Taxation - Basic
	1-2	Tulsa	10-11	Tulsa	• Oil and Gas Taxation - Advanced	
	2	Tulsa	12	Tulsa	Annual Tax Update	
	3	Tulsa	15	Tulsa	• Hands-On Introduction to Lotus 1-2-3	
Aug	1	Okla. City	16	Tulsa	• Advanced Electronics Spreadsheet with Lotus 1-2-3	
	1	Okla. City				
	4-5	Tulsa	Oregon			
	4-5	Tulsa	April	28	Beaverton	• Effective Presentations I
	6	Tulsa	May	2	Eugene	Time Management for Professionals
	7	Tulsa		2	Portland	• Banking Conference
	7	Tulsa		5-6	Beaverton	• Planning Financial and Management Support Services Needed by Growing Small Clients
	8	Tulsa		7	Beaverton	• The Art of Management Consulting
	12-13	Okla. City		8	Beaverton	• Practice Growth Development and Practice Management
	14-15	Okla. City		12-13	Eugene	• Governmental Accounting and Auditing Seminar
	14	Okla. City		14	Eugene	Governmental Accounting and Auditing Update
	15	Okla. City		15-16	Portland	• Strategic Planning for CPA Firms
	21	Tulsa		16	Beaverton	• Effective Presentations II
	22	Tulsa		16	Wilsonville	• Construction Industry Conference
	25	Okla. City		19	Beaverton	Compilation and Review of Financial Statements
	25	Okla. City		19	Portland	Real Estate Tax Problems-I
	26	Okla. City		19	Lake Oswego	• Introduction to Lotus 1-2-3
	26-27	Okla. City		21	Beaverton	Funds (Cash) Flow Statement: Uses and Presentation
Sept	4-5	Okla. City		22-23	Beaverton	Using Lotus 1-2-3 For Budgeting and Financial Analysis
	5	Okla. City		29-30	Portland	• Farming and Ranching Conference
	8-9	Tulsa		30	Beaverton	Corporate Debt Management
	8	Tulsa	June	2	Portland	• Helping the Small Business Client Think Strategically
	10	Tulsa		2	Coos Bay	• Subchapter S Corporations: Advanced Workshop
	11-12	Tulsa		3	Eugene	• The CPA as a Financial Planner
	11-12	Tulsa		4	Beaverton	• A Programmed Approach to Financial Planning
	17	Okla. City		5	Beaverton	• APB and FASB Review for the Local CPA Firm
	18-19	Okla. City		6	Portland	• Estate Planning Conference
				6	Beaverton	What the CPA Should Know About Business Insurance

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	9	Gleneden Beach	• Pension, Profit-Sharing and Fringe Benefit Planning for Small Businesses	Sept	8-9	Beaverton	Personal Financial Planner's Guide to Investment Analysis	
	9-10	Gleneden Beach	Accounting and Auditing Annual Updating Workshop		10	Beaverton	Managing Your Firm for Profit	
	10	Gleneden Beach	• Methods for Compensating Employees with Deferred and Tax Free Compensation		12	Eugene	• APB and FASB Review for the Local CPA Firm	
	11	Beaverton	Microcomputer as an Audit Tool		15-16	Beaverton	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies	
	12-13	Beaverton	FASB/APB Review		15	Portland	Basic Individual Income Taxes	
	16	Medford	Basic Tax Research		16	Beaverton	Personal Financial Statements-Accounting And Presentation Principles	
	16	Beaverton	Advanced Problems in Pension and Profit Sharing Plans		17-18	Portland	Basic Corporate Income Tax	
	16	Lake Oswego	• Intermediate Lotus 1-2-3		18	Beaverton	Estate Planning with Microcomputers	
	17	Beaverton	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies		19	Portland	Basic Tax Research	
	18	Beaverton	Retail Accounting and Inventory Control		19	Beaverton	Forecasts and Projections Applications of New AICPA Standards	
	19	Beaverton	Addressing Client Needs A Strategy For Success		20	Beaverton	FASB Review for Industry	
	20	Pendleton	Tax Planning in Corporate Liquidations		25	Ashland	• Troublesome Tax Topics Module III	
	23-27	Portland	Professional Training-Level II-Taking Charge of Small Engagements		25-26	Ashland	Accounting and Auditing Annual Updating Workshop	
	23-27	Portland	Professional Training-Level I-Getting New Staff Accountants Started		26	Ashland	• Troublesome Tax Topics Module IV	
	23-27	Portland	Professional Training-Level III-Handling Key Engagements		26	Beaverton	Tax Planning in Corporate Liquidations	
	23	Beaverton	Microcomputer as an Audit Tool		27	Beaverton	Managing Cash Flow	
	24	Beaverton	Designing Audit Programs for Small Business Engagements		29	Portland	• Corporate Tax Planning for the Closely Held Business I	
	25	Beaverton	Basic Concepts In Estate Planning		29-30	Beaverton	Obtaining Financing	
	25	Medford	• Controllership Managing Numbers and People		30	Portland	• Corporate Tax Planning for the Closely Held Business II	
	26	Beaverton	Problems of the Closely Held Corporation		30	Portland	• Partnership Tax Planning Techniques I	
	27	Portland	• Managing the Time Resource	Oct	1	Portland	• Partnership Tax Planning Techniques II	
	27	Beaverton	S Corporation Problems		1	Portland	• Corporate Tax Planning for the Closely Held Business III	
	30	Beaverton	Tax Aspects of Bankruptcy		2-3	Portland	Estate Planning Workshop	
July	11	Beaverton	Single Audit Concepts		2-3	Beaverton	• Strategic Planning for CPA Firms	
	14-16	Portland	Professional Training-Level IV-Becoming An Effective Manager		7	Beaverton	How to Start and Market a Personal Financial Planning Practice	
	16	Lake Oswego	• Advanced Lotus 1-2-3		8	Beaverton	Partnerships, S Corporations, Proprietorships and Individuals-Unique Reporting and Accounting Problems	
	21	Otter Rock	What the CPA Should Know About Business Insurance		8	Portland	Income Taxation of Estates and Trusts	
	21	Otter Rock	• Intermediate Lotus 1-2-3		9-10	Beaverton	Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)	
	22	Otter Rock	• Advanced Lotus 1-2-3		9-10	Bellevue	• Northwest Business and Industry Conference for CPAs	
	22	Otter Rock	Basics of Tax Sheltering		14	Beaverton	Tax Considerations in Non-Profit Organizations	
	23-24	Otter Rock	• How to Research and Write A Protest		16	Beaverton	Tax and Financial Planning For Retirement	
	23-24	Otter Rock	Using Lotus 1-2-3 For Budgeting and Financial Analysis		20-21	Portland	Accounting and Auditing Annual Updating Workshop	
Aug	4-5	Bend	FASB/APB Review		20	Beaverton	S Corporation Problems	
	4	Bend	Managing Cash Flow		22	Beaverton	• How to Cope with Stress in Your Personal and Business Life	
	4	Bend	• Troublesome Tax Topics Module I		23-24	Portland	Partnership Taxation-Advanced	
	5-6	Bend	Accounting and Auditing Annual Updating Workshop		23-24	Beaverton	• How to Research and Write A Protest	
	5	Bend	• Troublesome Tax Topics Module II		26-29	Hawaii	• Northwest Tax Institute	
	6	Bend	• Troublesome Tax Topics Module III		29	Beaverton	Purchase, Sale or Liquidation of a Corporate Business	
	6	Bend	How to Start and Market a Personal Financial Planning Practice		30-31	Beaverton	Construction Industry-Advanced	
	18	Sunriver	Managing Your Firm for Profit		Nov	3	Portland	Nonprofit Organizations-Internal Control Auditing and Government Reporting Considerations
	18	Sunriver	Forecasts and Projections Applications of New AICPA Standards		3-4	Pendleton	Estate and Gift Taxation	
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	18	Sunriver	• Advanced Lotus 1-2-3		3-4	Beaverton	Fraud Auditing	
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	19	Sunriver	• Advanced Lotus 1-2-3		6	Portland	• Pension Profit-Sharing and Fringe Benefit Planning for Small Businesses	
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	20-21	Portland	Audit Risk Sampling and Materiality A Non-Statistical Approach		9	Philadelphia	• Computer Lab
	24	Beaverton	Accounting for Income Taxes-Advanced		9-10	Philadelphia	Accounting and Auditing Annual Updating Workshop
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	26	Beaverton	• IRS Audit Techniques and Strategies		10	Philadelphia	• Computer Lab
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	1	Beaverton	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million		11	Reading	Retail Accounting and Inventory Control
	2	Beaverton	Incorporating a Business		11	Pittsburgh	• Tax Preparer Liability Including the Ins and Outs of IRS Practice and Procedure
	3	Beaverton	Minimizing the Corporate Interstate Tax Burden		11	Philadelphia	• Computer Lab
	4	Beaverton	1040 Workshop-Advanced-I		12	Philadelphia	What a CPA Should Know About Investment Decisions
	5	Beaverton	1040 Workshop-Advanced-II		12-13	Pittsburgh	Accounting and Auditing Annual Updating Workshop
	5	Eugene	• Tax Forum		13	Hershey	• Tax Aspects of Bankruptcy
	6	Portland	• Tax Forum		13	Harrisburg	Valuation of Businesses and Professional Practices with Revenues Under \$20 Million
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	19	Erie	• Conference on Pennsylvania Taxes		3	Philadelphia	Basic Concepts In Estate Planning
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	19	Philadelphia	Accounting and Auditing Annual Standards Refresher		8	Philadelphia	• Computer Lab
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	20	Philadelphia	Real Estate Tax Problems-I		9	Philadelphia	Accounting for Leases
	20	Pittsburgh	• Conference on Pennsylvania Taxes		9	Pittsburgh	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
	20	Philadelphia	• Computer Lab		9	Philadelphia	• Computer Lab
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	21	Philadelphia	• Computer Lab		14-15	Hershey	• Local Government Conference
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11-12 Houston	• Oil and Gas Taxation - Basic	19 Fort Worth	• Special Problems in Corporation Liquidations: An Advanced Seminar
11-12 Houston	Fraud Auditing	19 Houston	• Preparing Electronic Spreadsheets: A Hands-On Microcomputer Seminar
12-13 Houston	• Joint Venture Audits	19 Dallas	• Preparing Electronic Spreadsheets: A Hands-On Microcomputer Seminar
12 Houston	Forecasts and Projections: Applications of New AICPA Standards	19-20 Houston	• Petroleum Accounting I
12 Dallas	• How to Read, Analyze and Select Private Real Estate Offerings	19-20 Houston	• Estate and Gift Taxation
12 Dallas	• Preparing Electronic Spreadsheets: A Hands-On Microcomputer Seminar	19 San Antonio	Income Taxation of Estates and Trusts
12 Dallas	• Compilation and Review of Financial Statements	20-21 Dallas	• Tax Problems of Closely-Held Corporations Using Trusts in Income and Estate Tax Planning (Creative Income and Estate Planning with Trusts)
12 San Antonio	• Accounting Update and Review	20-21 Dallas	• Partnership Taxation - I
13-15 Dallas	Bank Operations, Accounting And Auditing	20 Austin	Basic Tax Research
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14 Houston	• Overview of the Petroleum Industry	21 El Paso	Compilation and Review of Financial Statements-An Advanced Workshop on Practical Case Studies
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10-14	Houston	• Southwest Tax Training School—Level III		9	Dallas	• CPE Exposition
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10	Dallas	• How to Read, Analyze and Select Private Real Estate Offerings		10	Dallas	• CPE Exposition
10	El Paso	Purchase, Sale or Liquidation of a Corporate Business		16-17	San Antonio	• CPE Exposition
10	Dallas	• Understanding the Microcomputer: A Hands-On Introduction		16	San Antonio	• CPE Exposition
10	Abilene	• 1986 Federal Tax Changes: A Comprehensive Review	Jan	17	San Antonio	• CPE Exposition
10	Dallas	• Special Problems in Corporate Liquidations: An Advanced Seminar		5	Wichita Falls	• 1986 Federal Tax Changes: A Comprehensive Review
11	Dallas	Practical Tax Considerations for Physicians and Dentists		5	Dallas	• Understanding the Microcomputer: A Hands-On Introduction
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11	Dallas	• Preparing Electronic Spreadsheets: A Hands-On Microcomputer Seminar		8-9	Houston	Pension, Profit-Sharing Plans, and Compliance
12	San Antonio	• Texas CPA Tax Institute		8	Dallas	• Advanced Spreadsheet Techniques: A Hands-On Seminar
12	Houston	• Texas CPA Tax Institute		9	Dallas	• Introduction to Database Management Systems Using dBASE III TM
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12-13	Dallas	Pension, Profit-Sharing Plans, and Compliance		12	Houston	• Understanding the Microcomputer: A Hands-On Introduction
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13	San Antonio	• Texas CPA Tax Institute		20-21	Dallas	• Partnership Taxation—I
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14	Amarillo	• 1986 Federal Tax Changes: A Comprehensive Review		22	Dallas	• Advanced Spreadsheet Techniques: A Hands-On Seminar
14	San Antonio	• Compilation and Review of Financial Statements		23	Dallas	• Introduction to Database Management Systems Using dBASE III TM
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17	Dallas	• Applying Advanced Planning Techniques for S Corporations		28	Fort Worth	1040 Workshop—Advanced-II
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17	El Paso	Tax Planning for the Closely Held Corporation		30	Houston	• Introduction to Database Management Systems Using dBASE III TM
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18	Houston	• Preparing Electronic Spreadsheets: A Hands-On Microcomputer Seminar		21-23	San Antonio	• Health Care Conference
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	5	Salt Lake City	• Update '86			
	10	Salt Lake City	Employee Stock Ownership Plans - Practical Applications			
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PEER REVIEW

INTRODUCTION

Members of the Private Companies Practice Section are required to undergo a thorough, independent review of their accounting and auditing practices every three years or at such additional times as designated by the executive committee. These reviews are performed in accordance with standards established by the PCPS Peer Review Committee. Reviewers also use the guidance material and checklists contained in the loose-leaf PCPS Peer Review Manual.

The purpose of this section of the Member Information Manual is to provide a brief overview of the process and of the elections available to member firms.

OVERALL OBJECTIVE OF PEER REVIEW

The objective of the Division for CPA Firms is, in general, to maintain and improve the quality of practice. To achieve that objective, peer review is conducted with a view towards developing suggestions that will help member firms improve the quality of their work. The Private Companies Practice Section is authorized to impose public sanctions, but would only do so if a member firm refused to cooperate with the Section or to take necessary corrective actions.

Firms having a peer review should recognize that this represents a total commitment to quality improvement. A firm cannot simply "drop out" if the review uncovers major problems -- the problems must be corrected.

The key to a successful peer review is adequate preparation and self-inspection. A consulting review may be very helpful in that regard.

CONSULTING REVIEW PROGRAM

To assist CPA firms in improving the quality of their accounting and auditing practices and to prepare them for section membership, the PCPS Peer Review Committee in September 1984 approved guidelines for confidential risk-free consulting reviews. A consulting review is conducted at the reviewed firm's premises. During this visit, the reviewer obtains an understanding of the firm's system of quality control, generally by interviewing appropriate firm personnel, and completes a quality control questionnaire. The reviewer discusses the firm's responses to his questions and any additional quality control questions raised by the firm. The reviewer also performs a limited review of selected reports, accompanying financial statements, and related working papers for each type of service (audit, review and compilation) the firm performs. The results of the review, including suggestions for improvements, if any, are discussed orally at the completion of the review. No written notes resulting from the review are retained by the reviewer or the section.

For firms with generally up to twenty professionals, the review involves one reviewer for one day. For larger firms, the review may take two days or more depending on the circumstances. The fee for the review is \$500 per day plus travel and out-of-pocket expenses incurred by the reviewer. For a limited time, half the fee (not including expenses), but not to exceed \$250, will be refunded to the firm or applied against the cost of the member firms' first peer review provided the firm's membership is continuous from the date of the consulting review until the first peer review. Firms that are not members of the section will be granted a similar refund or credit provided the firm joins the section within one year from the date of the consulting review.

TYPES OF PEER REVIEW

Depending on the size and nature of its practice, a firm may have a normal peer review, or may elect to have a limited peer review, a report review, or a desk review.

Normal Peer Reviews. A normal peer review is intended to independently evaluate whether a reviewed firm's system of quality control for its accounting and auditing practice met the objectives of quality control standards established by the AICPA for the year under review and was being complied with to provide the firm with reasonable assurance of conforming with professional standards, and whether the reviewed firm was complying with the membership requirements of the section. This evaluation is accomplished by:

1. Study and evaluation of the reviewed firm's quality control system.
2. Review for compliance with the reviewed firm's quality control system at each organizational level within the firm.
3. Review of selected engagements, including the relevant working paper files and reports.
4. Review for compliance with the membership requirements.

Firms with generally up to twenty professional staff may elect to undergo either (1) a "systems-oriented" peer review, which places greater emphasis on documented quality control policies and procedures, or (2) an "engagement-oriented" peer review, which places greater emphasis on a review of the quality of accounting and auditing engagements performed. A firm with more than twenty professionals may request that an engagement-oriented approach be used on its peer review by submitting a letter to the peer review committee setting forth the reasons why it believes that the engagement-oriented approach is more appropriate for its firm than the systems-oriented approach. The PCPS Peer Review Committee adopted guidelines for engagement-oriented peer reviews to recognize the fact that the quality control system of many smaller firms is based on the concept of heavy partner involvement and close overall supervision by the managing partner.

Upon completion of a peer review, the review team communicates its findings to the reviewed firm at an exit conference and prepares a written report in accordance with the standards for reporting on peer reviews. The review team also prepares a letter of comments when applicable.^{1/}

Limited Peer Reviews. Firms may elect to undergo a peer review in accordance with the General Instructions to Firms with a Limited Accounting and Auditing Practice Undergoing Peer Reviews if its accounting and auditing practice has the following attributes:

1. No more than 500 accounting and auditing hours.
2. No SEC engagements.
3. No more than 25 accounting and auditing clients.
4. No more than 3 audits in the review year.

The checklists used in a limited peer review are substantially shorter than those used in a normal, systems-oriented review, which should reduce the time spent on the review. However, firms will receive the greatest cost reduction from a limited peer review in the form of reduced out-of-pocket costs if they (a) arrange for a committee-appointed review team and (b) agree to be flexible in their timing so that the review can be "tagged on" to another one in the same general area. To be able to arrange this, the staff needs to know as early as possible of the firm's plans.

Report Reviews. Firms that issue compilation or review reports but perform no audits may elect to undergo a report review in accordance with the Guidelines for Report Review of a Firm's Accounting Practice. This type of review does not call for a reviewer to visit the firm. Thus, the cost of the review is significantly reduced but a firm still gains some assurance as to the quality of the financial statements and reports that leave the firm's office.

In general, a report review consists only of reading the financial statements of selected clients and the accountant's compilation or review report thereon, together with certain information and representations provided by the reviewed firm, for the purpose of considering whether the financial statements appear to be in conformity with professional standards. The reviewer's report indicates, based on the report review, whether anything came to the reviewer's attention that caused him to believe that the compilation and review reports issued by the firm in the conduct of its accounting practice during the year under review did not conform with the requirements of professional standards.

Desk Reviews. Firms that do not have an accounting and auditing practice (including compilation and review engagements) may request an exemption from the peer review membership requirement and elect to undergo a desk review of compliance with the section's other membership requirements based on representations and substantiating documents submitted by mail.

^{1/} See the "Public Relations" section of this loose-leaf manual for suggestions on publicizing the results of a peer review.

ARRANGING REVIEWS

Annually, during the last quarter of the year, the committee's staff will notify the managing partners of member firms scheduled to have a review in the following year. Each firm will be asked to advise the committee's staff of the anticipated timing of the review and whether the review will be performed by a review team —

1. Appointed by the committee.
2. Formed by another member firm (a firm-on-firm review).
3. Formed by another authorized entity engaged by the firm to be reviewed, such as a state society or an association of CPA firms (a state society review or an association review).

It is important for member firms to provide requested information promptly, because the staff must arrange hundreds of reviews each year and timely responses enable the staff to do a better job in an efficient manner.

Committee-appointed review teams. The staff will request relevant background information from firms that are scheduled to have a review during the year or that request a review.

After receipt of the background information, and about six weeks before the earliest peer review date requested by the firm, a review captain and team members will be selected by the staff from the reviewer data file. Generally, the reviewers will be selected from outside the state or geographical area in which the reviewed firm practices. However, the reviewed firm may waive this consideration.

The staff will draft an engagement letter that will include a fee estimate and the names of reviewers and their firms. After the review captain approves the engagement letter, it will be sent to the firm for signature. The firm may request reconsideration of a proposed team member if it believes there is a conflict of interest.

Firm-on-firm reviews. If a member elects to have a review conducted by another member firm, the reviewed firm must notify the committee's staff prior to commencement of the review and must submit relevant background information. The committee reserves the right to approve the selection of the reviewing firm in any firm-on-firm review, which must be conducted in accordance with "Standards for Performing and Reporting on Peer Reviews." Generally, a reviewing firm must have had a peer review and received an unqualified report.

State society and association reviews. If a member firm elects to have a review administered by a state society or an association of CPA firms, the reviewed firm must notify the committee's staff prior to the commencement of the review and must furnish a copy of that notification to the state society or association.

REVIEWER DATA FILE

Annually, managing partners and proprietors of member firms will be asked to propose audit partners and audit managers, or equivalent supervisory personnel, for service on review teams. A resume form, provided by the staff, should be submitted for each proposed reviewer indicating the extent and areas of accounting, auditing, and professional experience, the extent of participation in quality control review programs, and available time for the coming year. This information is included in the reviewer data file, which is updated annually during the first quarter of each year. These forms may, however, be submitted for inclusion in the reviewer data bank at any time during the year. (A copy of the 1985 resume form is included in Appendix 1 of this section.)

STATISTICS ON PEER REVIEW REPORTS ACCEPTED

As of March 31, 1985, approximately 2,000 peer reviews have been completed to satisfy the membership requirements of the Division for CPA Firms. 1,300 of these reviews have been conducted under the auspices of the PCPS. A chronological summary of the peer review reports accepted by the PCPS Peer Review Committee is shown below, by type of report.

	<u>Unqualified No Letter of Comments</u>	<u>Unqualified With Letter of Comments</u>	<u>Qualified</u>	<u>Adverse</u>	<u>Total</u>
1978-1982	98	584	90	17	789
1983	15	171	18	3	207
1984	17	272	13	1	303
1985	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
TOTALS	<u>130</u>	<u>1,028</u>	<u>121</u>	<u>21</u>	<u>1,300</u>

A summary of items frequently noted in letters of comments is included in Appendix 2 of this section.

BENEFITS OF PEER REVIEW

Firms benefit from peer review in the following ways:

- Peer reviews provide reasonable assurance that the accounting and auditing work performed by a firm is quality work.
- Peer reviews help firms deal with displacement problems — a clean opinion is the best response to questions about a firm's ability.

- Peer reviews instill pride in a firm's staff and assist in recruiting.
- Peer reviews convince a skeptical public that CPAs work hard to fulfill their responsibilities as accountants and auditors.
- Peer reviews significantly decrease prospects that a firm will have to defend its accounting and auditing work in court.

A firm may further benefit from a "normal" peer review since it subjects the firm's policies and procedures to an independent review that can detect weaknesses that the firm may have missed and that can suggest efficiencies that the firm might never even have thought of.

COMPLAINTS

Most member firms are more than satisfied with the conduct of their peer reviews and with their related contacts with the staff of the Quality Control Review Division. However, the occasional exception proves the rule. Member firms are encouraged to inform the staff of any complaints or suggestions they have so that appropriate steps can be taken. Any of the following can be contacted.

Dale Rafal, Director, Quality Control Review Division
(212-575-6396)

Jack Mitchell, Director, Private Companies Practice Section
(212-575-6359)

Tom Kelley, Group Vice President-Professional
(212-575-6656)

APPENDIX 2

ITEMS FREQUENTLY NOTED IN THE LETTER OF COMMENTS^{1/}

General

In preparing for peer review, firms should carefully evaluate the extent to which they document in their working papers compliance with professional standards and with their quality control policies and procedures. SAS 41, "Working Papers" (AICPA Professional Standards, AU section 339) makes it clear that the "information contained in working papers constitutes the principal record of the work the auditor has done and the conclusions that he has reached concerning significant matters." Firms being peer reviewed must recognize that the reviewer will be looking for documentary evidence of the audit steps performed.

Functional Areas Other Than Supervision

1. Documentation of resolution of independence problems.
2. Confirmation of the independence of other auditors.
3. Documentation of consultations.
4. Inadequate identification of firm specialists or situations requiring consultation.
5. Evaluation of CPE programs.
6. Documentation of or noncompliance with staff evaluation process.
7. Documentation of communications with predecessor auditor.
8. Inadequate inspection — for example, no review of functional areas.
9. Inadequate documentation of inspection findings or follow-up procedures.
10. Failure to perform inspections for all years between peer reviews.

Supervision

1. Documentation of planning procedures and/or partner involvement.
2. Documentation of review of working papers.

^{1/} Depending on the seriousness of the matter(s), a modified or adverse report might also be called for.

3. Documentation of internal control evaluation, including EDP controls, and its correlation with substantive testing.
4. Documentation of compliance with requirements of SAS 39 on audit sampling.
5. GAAS deficiencies often relate to —
 - Audit programs, including sign-offs.
 - Client representation letters.
 - Legal letters.
 - No consideration of need for accrual of compensated absences.
 - No consideration of differences between depreciation method allowable under GAAP and ACRS.
6. Reporting, GAAP, and disclosure deficiencies often relate to —
 - Supplementary data not covered in the report.
 - Inadequate disclosure of related parties.
 - No disclosure of five-year debt maturities (FASB 47).
 - Inadequate pension plan disclosures.
 - Inadequate lease disclosures.
 - Inadequate tax disclosures, particularly reasons for difference of tax expense from customary relationships between income and taxes, and net operating loss and investment tax credit carryforwards.
 - Supplementary data not covered in the report.

Membership Requirements

1. Annual education report not filed.
2. Insufficient CPE for staff.

Other AICPA Services

These pages list AICPA services that may be of particular value to local practitioners.

TECHNICAL AND MANAGERIAL ASSISTANCE SERVICES

Studies and guidelines on subjects of interest to the local practitioner are issued by the Accounting Standards, Auditing Standards, Tax, and Management Advisory Services divisions and by the Accounting and Review Services Committee. Publications may be purchased through the Order Department by calling **(212) 575-6426**

The **Technical Information Service** responds to members' inquiries about practice problems (except tax and legal questions and those involving litigation).

Toll Free Calls	
United States (including Puerto Rico and Virgin Islands)	800-223-4158
New York State Only	800-522-5430

The **Professional Ethics Division** consults with members about the application of the Institute's Rules of Conduct. **(212) 575-6209**

Continuing Professional Education offers courses to suit the learning needs of local practitioners. More than 75 percent of the 100,000 CPE participants at AICPA seminars and workshops are local practitioners. Individual study programs and in-firm CPE materials, including VideoFlex, Video Capsule and seminars, make CPE convenient for local practitioners. CPE also responds to members' questions about AICPA recommended CPE standards.

Continuing Professional Education	(212) 575-7644
CPE Standards	(212) 575-5476
CPE Sales Hotline	800-242-7269
New York State Only	800-575-5696

The **Library Services Division** researches members' requests for information, provides bibliographies from the Accountants' Index, and loans material by mail. The library's microfiche service contains the annual reports of almost 10,000 domestic and international companies.

Toll Free Calls	
United States (including Puerto Rico and Virgin Islands)	800-223-4155
New York State Only	800-522-5434

Through the **National Automated Accounting Research System (NAARS)**, local practitioners can research financial statements, footnotes and auditors' reports from thousands of annual reports, as well as authoritative literature and selected proxy material. NAARS may be accessed through the IBM PC at a reasonable cost. **(212) 575-6393**

Management of an Accounting Practice (MAP) responds to members' inquiries about firm management and administration. **(212) 575-6439**

The **MAS Small Business Consulting Practices Subcommittee** develops publications to assist practitioners in identifying and solving problems of smaller enterprises. **(212) 575-6363**

The **Consulting Review Program** offers a confidential risk-free consulting review to assist firms in implementing an effective quality control system and in preparing for peer review. **(212) 575-6658**

The **Quality Control Document Review Program** provides confidential comments on a firm's quality control document. **(212) 575-7655**

The **MAP Local Firm Management Review Program** offers a firm an opportunity to have its administrative practices evaluated by a team of fellow practitioners. (212) 575-6439

The **Accounting Testing Program** provides aptitude and achievement tests to help in personnel and training decisions affecting both new and existing staff. (212) 575-6434

The **Division for CPA Firms**, including a Private Companies Practice Section and an SEC Practice Section, provides a system of self-regulation for firms represented in AICPA membership and directs greater attention to meeting the differing needs of privately owned and SEC clients. A firm may join either or both sections.

Private Companies Practice Section (212) 575-6446
SEC Practice Section (212) 575-6367

The **Information Services Division** assists members in locating sources of software packages for particular applications or hardware configurations. Members interested in using data processing within their practices can receive the names of other practitioners in their geographic area who are willing to share their EDP experiences. (212) 575-6294

A voluntary dues-paying **Tax Division** has been established for practitioners with a special interest in the tax field. (202) 872-8190

PUBLICATIONS

All for-sale AICPA publications can be purchased by calling the **Order Department**. (212) 575-6426

The **Practicing CPA** publishes short items on practice management and practical applications of professional standards for local practitioners. (212) 575-6278

The **CPA Letter** provides members with information about current technical and professional developments. (212) 575-6273

The **Tax Adviser** publishes tax articles, interpretations, tax planning pointers, and recent developments. (212) 575-6317

The **CPA Client Bulletin**—a monthly client newsletter—is available to practitioners for distribution to their clients. (212) 575-6277

The “**Practitioners Forum**” in the **Journal of Accountancy** includes advice from colleagues on aspects of operating a practice. The **Journal** also runs major articles of a “nuts and bolts” nature on practice management and growth and development. (212) 575-3842

MAP Handbook, a three-volume looseleaf service, provides guidance to individual practitioners and partners on all aspects of managing their firms. (212) 575-3826

Audit and Accounting Manual, available as a looseleaf service and in paperback, is a non-authoritative kit of practice aids that includes, among other things, accountants’ reports, illustrative financial statements, working papers, confirmation requests, and various checklists. (212) 575-5522

Order information – Paperback (212) 575-6426
– Looseleaf (212) 575-5515

The MAP brochure, **Choosing the CPA Firm That's Right for You**, reminds professors and students that local firms offer interesting, challenging careers. The brochure has been distributed to colleges and universities throughout the country and is available from the AICPA Order Department. (212) 575-6426

The **MAP Roundtable Discussion Manual** explains how to organize a forum where fellow practitioners meet on a regular basis to seek advice and discuss practice management ideas and techniques. Accompanying the manual is a set of discussion outlines covering a variety of practice management topics that may be used as a basis for discussion. (212) 575-6439

A booklet, **The CPA and Management Consulting**, describes the general nature and some specific types of the CPA's management advisory services. Designed for distribution to clients and other interested parties, it explains how a company can benefit by using its CPA as a business advisor or management consultant.

To Order (212) 575-6426
For Information (212) 575-6290

CONFERENCES

National Conferences are held annually on such topics as private companies practice, management advisory services, federal taxation, data processing, estate planning, and banking. (212) 575-6451

Practice Management Conferences are held each year on aspects of partnerships and professional corporations, practice growth and development, firm management and administration, and people management. **Small Firm Conferences** focus on the specific interests and problems of individual practitioners and smaller local firms.

Practice Management Conferences (212) 575-6439
Small Firm Conference (212) 575-3826

COMMUNICATIONS

The **Public Relations Division** describes the profession to the public and to the business community through news releases, magazine articles and radio and TV announcements. Materials available to practitioners for use in their PR efforts include speeches, slide talks, brochures and seminars. (212) 575-5574

Local Practitioners' Seminars, an annual series of three regional meetings, provide an opportunity for local practitioners to meet with the AICPA president to discuss professional issues from the local practitioner's point of view. (212) 575-3882

The **Member Roundtable Program** and **Speakers Referral Service** enable AICPA committee members and staff to meet with local practitioners, discuss topics of technical and professional interest, and better understand the needs and problems of the practicing CPA.

Member Roundtable Program (212) 575-3882
Speakers Referral Service (212) 575-3885

PROFESSIONAL RECOGNITION

The **Washington Office** monitors federal legislation and regulations and submits comments on matters affecting small firms. **(202) 872-8190**

The **Relations With Educators Division** develops recruiting literature and audiovisuals to keep educators and students informed about the opportunities in public accounting practice. **(212) 575-6358**

The **State Legislation Department** works closely with the state societies on accountancy legislation that protects the interests of all practitioners and the general public. **(212) 575-6210**

The **Uniform CPA Examination**, prepared by the AICPA with an advisory grade issued for the state boards of accountancy, assures the public that CPAs possess a minimum level of competence, which has enhanced the professional reputation of all practitioners. **(212) 575-6495**

PERSONAL AND PROFESSIONAL BENEFITS

AICPA professional liability insurance offers coverage for claims arising from alleged negligence in the practice of public accounting.

Life insurance plans include the CPA Plan (for individuals) of up to \$300,000 of coverage and the Group Insurance Plan (for firms) of up to \$150,000 of coverage. A member can be covered under both plans.

The **Long-Term Disability Income Plan** for individual CPAs includes liberal definitions, a rehabilitation program, and monthly benefits from \$500 to \$5,000.

Call Insurance Plans Administrator,
Rollins Burdick Hunter Co.

Toll free calls

Professional Liability **800-221-3023**

The CPA Plan **800-223-7473**

The Group Plan **800-231-3019**

The Long-Term Disability Income Plan **800-221-4722**

In New York call collect **(212) 661-9000**

The **retirement plans** offer firms an easy way to furnish retirement benefits to proprietors, partners, professional corporations, and their employees. **(212) 575-6383**

The **Benevolent Fund** helps members, former members, and their immediate families through periods of financial difficulty. **(212) 575-6202**

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