



#### IMA Subscription Course Listing

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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
1	Accounting	Accounting for Variable Interest Entities	3.0	This course will be an overview of:  * U.S. GAAP requirements related to accounting and financial reporting for variable interest entities * Defining variable interest entities and primary beneficiaries * Quantitative and qualitative factors in determining when to consolidate a nonvoting interest entity	12/31/23	QAS Self-Study
2	Accounting	2022 Accounting Update	4.5	This course will be an overview of:  * Executive summary of recent U.S. GAAP accounting standard activity relevant to public or nonpublic entities through ASU 2021-10 * Lease accounting and other recent changes that have a deeper impact on financial reporting * Recent accounting standard-setting activity and proposed technical agenda	07/31/23	QAS Self-Study
3	Accounting	2022 Not-For-Profit Accounting and Auditing Update	2.5	This course will be an overview of:  * Executive summary of recent U.S. GAAP accounting standard activity relevant to nonprofit entities through ASU 2021-10. * Recent guidance issued for audit and attest engagements most important for nonprofits.	08/31/23	QAS Self-Study
4	Accounting	2022 Top Accounting, Financial Reporting, Operational, and Compliance Challenges for Nonprofits	2.5	This course will be an overview of:  * Special accounting and financial reporting considerations for nonprofits * Unique operational considerations for nonprofit management and those charged with governance to monitor * Compliance requirements commonly faced by nonprofits when providing external financial information	07/31/23	QAS Self-Study



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5	Accounting	2023 Accounting Update	4.5	This course will be an overview of:  * Recent guidance issued by the FASB for accounting and reporting. * Common accounting and financial reporting issues for the fair presentation of financial statements.	12/31/23	QAS Self-Study
6	Accounting	2023 Auditing and Accounting Update	9.0	This course will be an overview of:  * Recent guidance issued by the FASB for accounting and reporting. * Common accounting and financial reporting issues for the fair presentation of financial statements.	12/31/23	QAS Self-Study
7	Accounting	2023 SEC Update	4.0	This course will be an overview of:  * Certain Proposed, Amended, and Final Rules as issued by the SEC * Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements * How the SEC Division of Enforcement has addressed certain alleged violations of securities laws * Highlights from the SEC/PCAOB/AICPA Annual Conference	12/31/23	QAS Self-Study



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8	Accounting	Accounting and Auditing for Going Concern	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The various requirements related to going concern considerations for preparers under U.S. GAAP, IFRS, and Governmental GAAP. The recent changes to the auditing standards regarding going concern.</li></ul>	12/31/23	QAS Self-Study
9	Accounting	Accounting and Auditing Update - Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.</li><li>* Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.</li><li>* Select contemporary auditing topics that affect auditors, audit</li></ul>	01/31/24	QAS Self-Study
10	Accounting	Accounting and Auditing Update - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.</li><li>* Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.</li><li>* Select contemporary auditing topics that affect auditors, audit</li></ul>	04/30/24	QAS Self-Study
11	Accounting	Accounting and Auditing Update - Q3 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Current developments from accounting standard setters that discuss newly issued and proposed accounting standards.</li><li>* Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.</li><li>* Select contemporary auditing topics that affect auditors, audit</li></ul>	07/31/23	QAS Self-Study



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12	Accounting	Accounting and Auditing Update - Q4 2021	2.0	This course will be an overview of:  * Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. * Changes within the SEC, including new and proposed accounting and reporting rules and amendments issued by the commission.	10/31/23	QAS Self-Study
13	Accounting	Accounting and Auditing Update - Q4 2022	2.0	This course will be an overview of:  * Current developments from accounting standard setters that discuss newly issued and proposed accounting standards. * Changes within the SEC and PCAOB, including new and proposed accounting and reporting rules and amendments issued by the commission. * Select contemporary auditing topics that affect auditors, audit committees, and preparers of financial statements.	10/31/23	QAS Self-Study
14	Accounting	Accounting and Financial Reporting for Cryptocurrency and Other Digital Assets	2.0	This course will be an overview of:  * Common issues related to initial recognition and measurement, subsequent measurement or derecognition, presentation, and disclosure of cryptocurrency and other digital assets. * Feedback from the AICPA's Digital Assets Working Group intended to assist financial statement preparers and auditors with addressing these digital records.	09/30/23	QAS Self-Study
15	Accounting	Accounting Changes and Error Corrections (ASC 250)	2.0	This course will be an overview of:  * The definition of and scope of various types of accounting changes. * Economic motives, justification, and evaluation of changing accounting methods. * The primary considerations for error corrections. * Illustrated examples of how to apply FASB ASC 250—Accounting Changes and Error Corrections.	01/31/24	QAS Self-Study



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16	Accounting	Accounting for Convertible Debt Instruments and Contracts in an Entity's Own Equity	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The amendments to the guidance on accounting and disclosures for convertible instruments.</li><li>* Changes to accounting for contracts in an entity's own stock.</li><li>* Amendments to the guidance on earnings per share as it relates to convertible instruments.</li></ul>	11/30/23	QAS Self-Study
17	Accounting	Accounting for debt modifications	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Highlights of the impact of changing debt terms</li><li>* Identifying and accounting for troubled debt restructurings (TDRs)</li><li>* Identifying and prospectively accounting for debt modifications with an existing lender</li><li>* Identifying and accounting for debt extinguishments, when new debt is incurred with a different or same lender</li><li>* Modifying line-of-credit and revolving debt arrangements</li><li>* Overview of other related matters</li></ul>	11/30/23	QAS Self-Study
18	Accounting	Accounting for derivative financial instruments & hedging activities (ASC 815)	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How to account for hedging and derivatives activities and ensure compliance with related accounting standards</li></ul>	09/30/23	QAS Self-Study
19	Accounting	Accounting for Derivative Financial Instruments and Hedging Activities (ASC 815)	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How to account for hedging and derivatives activities and ensure compliance with related accounting standards</li></ul>	12/31/23	QAS Self-Study



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20	Accounting	Accounting for Equity Instruments	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Accounting for equity securities and related ownership interests within the scope of ASC 321.</li> <li>* Applying the net asset value practical expedient for qualifying investments.</li> <li>* Applying the modified cost alternative method of accounting for certain investments.</li> <li>* Equity method accounting for investments in other entities in which there</li> </ul>	08/31/23	QAS Self-Study
21	Accounting	Accounting for Income Taxes (ASC 740): Overview and Special Issues	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Preparing a tax provision</li> <li>* Identifying temporary and permanent differences</li> <li>* Calculating deferred tax asset (DTA) and deferred tax liability (DTL)</li> <li>* Assessing valuation allowance</li> <li>* Intercompany transactions</li> <li>* Net operating losses</li> </ul>	12/31/23	QAS Self-Study
22	Accounting	Accounting for Stock Options and Other Stock-Based Compensation (ASC 718)	1.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> <li>* Define the capitalization and income tax rules outlined in ASC 718</li> <li>* Define the impact of ASC 718 on nonpublic companies</li> <li>* Name the required disclosures under ASC 718</li> </ul>	11/30/23	QAS Self-Study
23	Accounting	Activity-Based Costing to Manage Capacity	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The use of activity-based costing as a costing approach</li> <li>* The steps involved in developing an activity-based costing system</li> <li>* Using activity-based costing to manage cost and capacity</li> </ul>	06/30/23	QAS Self-Study
24	Accounting	Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Bankruptcy law</li> <li>* The bankruptcy process</li> <li>* Issues and implications of Chapter 11 bankruptcies</li> </ul>	01/31/24	QAS Self-Study
25	Accounting	Addressing Financial Reporting Issues and Bankruptcy Code Provisions, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Bankruptcy law</li> <li>* The bankruptcy process</li> <li>* Issues and implications of Chapter 11 bankruptcies</li> <li>* Financial reporting examples</li> </ul>	02/29/24	QAS Self-Study



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26	Accounting	Advanced Derivative and Hedge Accounting Concepts	3.0	This course will be an overview of:  * Advanced guidance related to some of the more complex derivative and hedge accounting issues. * Examples to illustrate important concepts and practical application.	06/30/23	QAS Self-Study
27	Accounting	AICPA Valuation and Consulting Standards	2.0	This course will be an overview of:	06/30/23	QAS Self-Study
28	Accounting	Asset Retirement and Environmental Obligations (ASC 410)	3.0	This course will be an overview of:  * The accounting standards applicable to the recognition and measurement of an asset retirement obligation * The terminology relevant to asset retirement obligations * The methods used to calculate asset retirement obligation liabilities * The guidelines and standards applicable to the presentation and	02/28/24	QAS Self-Study
29	Accounting	ASU's Effective for 2022 Year Ends	1.5	This course will be an overview of:  * ASUs effective for 2022 year-ends * Public and private company standards effective	02/29/24	QAS Self-Study
30	Accounting	ASUs Issued in 2020	1.0	This course will be an overview of:  * ASU 2020-01 * ASU 2020-02 * ASU 2020-03 * ASU 2020-04	07/30/23	QAS Self-Study
31	Accounting	ASU's Issued in 2022	1.0	This course will be an overview of:  * ASUs issued in 2022 by the FASB	02/29/24	QAS Self-Study



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32	Accounting	Becoming an Expert Witness	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The legal standard for expert witness testimony, including statutory and case law</li> <li>* The types of matters on which a CPA expert witness may provide testimony</li> <li>* Which qualifications an expert witness must possess</li> <li>* The preparation that is required of an expert witness</li> <li>* Other considerations for expert witnesses</li> </ul>	09/30/23	QAS Self-Study
33	Accounting	Business Combinations and Consolidations, Part 1 (ASC 805 & 810)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* When it is appropriate to use consolidated statements</li> <li>* How to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments</li> </ul>	10/31/23	QAS Self-Study
34	Accounting	Business Combinations and Consolidations, Part 2 (ASC 805 & 810)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* When to use consolidated statements</li> <li>* How to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments</li> </ul>	10/31/23	QAS Self-Study
35	Accounting	Business Restructuring: Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Understanding the definition of a business and when a set of activities may be either a business or may be assets</li> <li>* When to test assets for impairment losses and how to measure and recognize an impairment loss for the different forms of assets held by an entity</li> <li>* Accounting and financial reporting for different forms of exit and disposal cost obligations and activities</li> </ul>	09/30/23	QAS Self-Study
36	Accounting	Business Restructuring: Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Some of the concepts discussed in the Business Restructuring: Part 1, including a discussion of contract termination costs in an exit and disposal activity</li> <li>* The guidance for accounting and reporting a discontinued operation of an</li> </ul>	09/30/23	QAS Self-Study
37	Accounting	Carve-Out Financial Statements, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What are carve-out entity financial statements</li> <li>* The accounting requirements related to carve-out entity financial statements</li> <li>* Items to consider in the preparation of carve-out entity financial</li> </ul>	06/30/23	QAS Self-Study





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38	Accounting	Carve-Out Financial Statements, Part 2	2.0	This course will be an overview of:  * The accounting requirements related to carve-out entity financial statements * Items to consider in the preparation of carve-out entity financial	01/31/24	QAS Self-Study
39	Accounting	Common disclosures for nonpublic entities	3.0	This course will be an overview of:  * General disclosures about the entity and its environment * Common critical information that supplements the face financial statements * Highlighting risks and uncertainties through robust footnotes * Tailoring disclosures to the nature, size, and complexity of the entity to provide useful information for economic decisions	11/30/23	QAS Self-Study
40	Accounting	Comprehensive income	2.0	This course will be an overview of:  * The rules governing comprehensive income contained in ASC 220 * Coverage of recognition and initial measurement, subsequent measurement and reclassifications, and presentation and disclosure requirements	06/30/23	QAS Self-Study
41	Accounting	Construction Industry - Advanced Topics	1.0	This course will be an overview of:  * Accounting for and reporting investments in construction joint ventures * The financial statement presentation of joint ventures including the balance sheet and required disclosures	10/31/23	QAS Self-Study



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42	Accounting	Coronavirus (COVID-19) impact – What every accountant should know	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The accounting, presentation, and disclosure requirements of financial statements prepared under U.S. GAAP</li><li>* Special purpose frameworks that are likely to “kick-in” as a result of the continued pandemic</li><li>* Important internal control considerations</li><li>* Tips for public accounting professionals who must continue to provide audit, attest, and accounting services</li></ul>	10/31/23	QAS Self-Study
43	Accounting	Cracking the Codification: U.S. GAAP research made easy	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How the FASB Accounting Standards Codification presents all relevant U.S. accounting and financial reporting literature in a single, authoritative offering</li><li>* The skills and knowledge to easily use the Codification in critical real-world applications</li></ul>	09/30/23	QAS Self-Study
44	Accounting	Debt - Accounting and Financial Reporting Risks	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Discussion of debt subject to classification</li><li>* Guidance on callable obligations</li><li>* Accounting for lock-box or revolving credit arrangements</li><li>* Refinancing of short-term obligations</li><li>* Treatment of debt modifications and exchanges, including debt extinguishments or troubled-debt restructurings</li><li>* Overview of debt with conversion options and other special debt considerations</li></ul>	03/31/24	QAS Self-Study



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45	Accounting	Deep Dive: Financial Instruments	2.0	This course will be an overview of:  * The background that led to ASU 2016-01, ASU 2016-13, and ASU 2017-12 and recent changes in accounting for financial instruments * The changes to other comprehensive income, financial instruments, and investments * The key assumptions of the credit loss model for available-for-sale debt	07/31/23	QAS Self-Study
46	Accounting	Disclosure and Sustainability Reporting: An SEC Overview	1.5	This course will be an overview of:  * Critical SEC rules governing Fair Disclosure. * SEC rules governing non-GAAP financial measures. * Sustainability reporting.	09/30/23	QAS Self-Study
47	Accounting	Earnings Per Share (ASC 260)	3.0	This course will be an overview of:  * The presentation and disclosures of EPS and their interpretation in financial statements. * How and when to compute EPS for financial statements. * Examples and interpretations of EPS disclosures from companies.	02/28/24	QAS Self-Study
48	Accounting	Essentials for Businesses Receiving Government Assistance	2.0	This course will be an overview of:  * The common types of government assistance received by for-profit entities, including various recent COVID-19 funding sources * Alternative policy elections available for the proper accounting, reporting, and disclosure of government assistance in financial statements	06/30/23	QAS Self-Study
49	Accounting	Evaluating the Quality of Earnings	1.0	This course will be an overview of:  * The impact of presentation and biased accounting * The steps to take to evaluate financial reporting quality * Quantitative tools to assess earnings quality * Instruments to control earnings management and low-quality financial reporting	11/30/23	QAS Self-Study



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50	Accounting	Examining the New Lease Accounting Standard	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Topic 842, lease accounting and financial reporting</li><li>* Accounting for lease modifications and concessions</li><li>* Other important considerations for transitioning to the new lease accounting standard</li></ul>	11/30/23	QAS Self-Study
51	Accounting	FASB's Disclosure Framework Project	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Background of the disclosure framework.</li><li>* Board considerations as related to the disclosure framework.</li><li>* Decision questions for the board as related to the disclosure framework.</li><li>* ASUs Issued as a result of framework project.</li><li>* Assessing the materiality of disclosures.</li></ul>	11/30/23	QAS Self-Study



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52	Accounting	Financial Instruments Derivatives and Hedging	1.5	This course will be an overview of:  * Background on why ASU was issued * Changes to presentation and disclosure * Simplifications permitted by the new standard	03/31/24	QAS Self-Study
53	Accounting	Financial Instruments — Recognition and Measurement	1.0	This course will be an overview of:  * Accounting standards that affect the treatment and reporting of financial instruments * Guidance under U.S. generally accepted accounting principles (GAAP) for the proper recognition and measurement of financial instruments * Reporting, presentation, and disclosure requirements for financial instruments	10/31/23	QAS Self-Study
54	Accounting	Financial Instruments: Credit Losses (ASC 326)	1.5	This course will be an overview of:  * Concepts related to accounting for credit losses under ASC 326 * The credit loss model for available-for-sale (AFS) debt securities and debt securities held at amortized cost	01/31/24	QAS Self-Study



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55	Accounting	Financial Instruments: Derivatives and Hedging	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background on why ASU was issued</li> <li>* Changes to presentation &amp; disclosure</li> <li>* Simplifications permitted by the new standard</li> </ul>	08/31/23	QAS Self-Study
56	Accounting	Financial Reporting Challenges - Q1 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Global and national economic issues, such as inflation and rising interest rates, and their impact on financial reporting</li> <li>* New accounting pronouncements and projects that may have a major effect on your business</li> <li>* Miscellaneous issues that need to be considered for year-end financial</li> </ul>	01/31/24	QAS Self-Study
57	Accounting	Financial Reporting Challenges - Q2 2023	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Global and national economic issues and their impact on financial reporting</li> <li>* New accounting pronouncements that may have a major effect on your business</li> <li>* Miscellaneous issues that need to be considered for year-end financial reporting</li> </ul>	04/30/24	QAS Self-Study
58	Accounting	Financial Reporting Challenges 2022 - Q3	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The sudden emergence of climate disclosures and the impact they will have on financial statements</li> <li>* Accounting issues that may accompany the global economic issues</li> <li>* Why SPACs have lost their luster and recent significant SPAC accounting issues</li> <li>* Other items that affect accounting firms and how accounting firms and</li> </ul>	07/31/23	QAS Self-Study
59	Accounting	Financial Reporting Challenges 2022 - Q4	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Global and national economic issues and their impact on financial reporting and accounting</li> <li>* The Inflation Reduction Act</li> <li>* Why SPACs have lost their luster</li> <li>* Updates from the FASB</li> <li>* Accounting firm issues</li> <li>* Other items that need to be considered for year-end financial reporting</li> </ul>	10/31/23	QAS Self-Study



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60	Accounting	Forecasting for the Start-Up Business	3.0	This course will be an overview of:  * Expense and revenue for a start-up business plan * Costing techniques for determining expenses for a start-up business * Market analysis of available markets for a new or expanding business * Analysis techniques to verify forecasting accuracy	07/31/23	QAS Self-Study
61	Accounting	Forensic Accounting	2.0	This course will be an overview of:  * The definition of forensic accounting * How forensic accounting differs from traditional accounting	07/31/23	QAS Self-Study
62	Accounting	GAAP financial statements (ASC 205-235)	1.5	This course will be an overview of:  * The SEC accounting rules applicable to the preparation and inclusion of financial statements in the Form 10-K (Annual Report) and the Form 10-Q (Quarterly Report) for those entities subject to such reporting requirements	08/31/23	QAS Self-Study
63	Accounting	Gross-to-Net Revenue Adjustments for the Pharmaceutical Industry	2.5	This course will be an overview of:  * The general principles of the 5-Step Model for recognition of revenue under ASC Topic 606. * The components of gross-to-net adjustments to revenue for pharmaceutical and biotech companies including returns, chargebacks,	07/31/23	QAS Self-Study
64	Accounting	How ESG-Related Matters Impact Financial Statements and Audits	2.0	This course will be an overview of:  * The broad spectrum of quantitative and qualitative information that interested parties seek to understand about an entity's business strategy, cash flows, financial position, and financial performance.	07/31/23	QAS Self-Study
65	Accounting	Impairment of Long-Lived Assets	2.0	This course will be an overview of:  * The typical assets subject to impairment, including finite- and indefinite-lived assets and the process for calculating the impairment loss * Judgements used in evaluating goodwill for impairment	03/31/24	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
66	Accounting	Impairment of Tangibles, Intangibles and Goodwill	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The assets subject to impairment testing</li> <li>* How to calculate the impairment of fixed assets with both definite and indefinite lives</li> <li>* How to calculate the impairment of intangible assets other than goodwill</li> <li>* How to calculate the impairment of goodwill</li> <li>* The differences between GAAP and IFRS with respect to the calculation and reporting of impairment losses</li> </ul>	11/30/23	QAS Self-Study
67	Accounting	Impairment of Tangibles, Intangibles, and Goodwill (effective for SEC filers)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The assets subject to impairment testing</li> <li>* How to calculate the impairment of fixed assets with both definite and indefinite lives</li> <li>* How to calculate the impairment of intangible assets other than goodwill</li> <li>* How to calculate the impairment of goodwill</li> <li>* The differences between GAAP and IFRS with respect to the calculation</li> </ul>	07/31/23	QAS Self-Study
68	Accounting	Implications from the Adoption of the New Leasing Standard	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background</li> <li>* Lessee and Lessor Accounting</li> <li>* Implementation Issues</li> </ul>	06/30/23	QAS Self-Study
69	Accounting	Inspecting the Annual Report, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Collecting annual report data from the SEC and a company's website</li> <li>* Required components of an annual report</li> <li>* Analytical tools to research and review financial filings</li> <li>* Questions to answer through an effective analysis</li> </ul>	06/30/23	QAS Self-Study
70	Accounting	Inspecting the Annual Report, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Looking beyond the financial statements reported in SEC filings to analysis provided by horizontal, vertical, and ratio analysis</li> <li>* Comparing company performance to appropriate competitors in similar classifications</li> <li>* Using benchmarks to evaluate trends indicated in financial results and compare to management's discussion of this information in the MD&amp;A</li> <li>* Calculating key liquidity, leverage, profitability, and efficiency ratios and conducting cash flow analysis</li> <li>* A case study of fundamental and technical analysis using Starbucks</li> </ul>	06/30/23	QAS Self-Study





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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
71	Accounting	Interim reporting (ASC 270)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The accounting and disclosure principles for interim financial reporting for nonpublic entities</li> <li>* The unique requirements for interim financial reporting for publicly traded companies</li> </ul>	09/30/23	QAS Self-Study
72	Accounting	Introduction to Bookkeeping	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Bookkeeping basics for small businesses</li> <li>* Common bookkeeping systems available for small businesses</li> <li>* Converting transaction information into a general ledger</li> <li>* Customizing bookkeeping systems, reports, and ledgers to meet a company's unique needs</li> </ul>	10/31/23	QAS Self-Study
73	Accounting	Introduction to Derivatives and Hedge Accounting	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Introductory accounting guidance related to derivatives and hedge accounting, with an emphasis on nonpublic entities.</li> <li>* Examples to illustrate important concepts and practical application.</li> </ul>	09/30/23	QAS Self-Study
74	Accounting	Introduction to Financial Reporting Quality	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* An introduction to financial reporting quality</li> <li>* Variations in reporting quality</li> <li>* Quality indicators and financial statement comparisons</li> <li>* Earnings quality and stock valuation</li> </ul>	11/30/23	QAS Self-Study
75	Accounting	Introduction to Financing an Entity Using Equity Instruments	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Common stock issuance and subsequent accounting.</li> <li>* Recording dividends.</li> <li>* Special considerations for freestanding and embedded equity-linked instruments.</li> </ul>	06/30/23	QAS Self-Study
76	Accounting	Inventory: Techniques to Manage, Account for, and Value	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Inventory management and valuation is one of the most critical functions of any business. It is also one of the most complex business functions, due to</li> </ul>	07/31/23	QAS Self-Study
77	Accounting	Lease Accounting: Mastering the Requirements	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* FASB's Accounting Standard Update for Leases (Topic 842)</li> <li>* Key differences between ASC Topic 842 and the International Accounting Standards Board (IASB) new lease accounting standard, IFRS 16, Leases</li> </ul>	12/31/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
78	Accounting	Liquidation Basis of Accounting (ASC 205-30)	1.5	This course will be an overview of:  * ASU 2013-07, Presentation of Financial Statements (Topic 205) * The liquidation basis of accounting * Going concern * Liquidity challenges, going concern, substantial doubt, economic and industry risk factors, and other issues facing corporate America today * The historical forces that foreshadowed the current actions and the updated guidance	01/31/24	QAS Self-Study
79	Accounting	Managing the Company's Cash and Credit	1.5	This course will be an overview of:  * Factors and considerations in establishing credit terms * Financial ratios commonly used to make credit decisions and evaluate annual debt covenant compliance * Financial indicators used to assess management's efficiency in managing company resources * Best practices related to cash collections and cash management	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
80	Accounting	Mastering Accounting for Income Taxes (ASC 740)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Foundational knowledge and critical strategies</li><li>* Intraperiod and interperiod tax allocation</li><li>* Relevant issues surrounding Accounting for Income Taxes</li></ul>	09/30/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
81	Accounting	Meeting SEC disclosure requirements: Management's Discussion & Analysis of financial condition and results of operations, part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Compliance with Securities and Exchange Commission ("SEC") regulations and guidelines is critical and applies to the Management's Discussion &amp; Analysis section of an entity's annual financial report.</li><li>* We will discuss current MD&amp;A compliance and receive guidance that will clarify many of the complex issues related to preparing MD&amp;A disclosures.</li></ul>	10/31/23	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
82	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Compliance with Securities and Exchange Commission (SEC) regulations relating to the MD&amp;A section of an entity's annual financial report</li><li>* Guidelines applicable to the MD&amp;A section of an entity's annual financial report</li><li>* Complex issues related to preparing MD&amp;A disclosures</li></ul>	11/30/23	QAS Self-Study
83	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Compliance with SEC regulations and guidelines as it applies to the MD&amp;A section of an entity's annual financial report</li><li>* Current MD&amp;A compliance and guidance that will clarify many of the complex issues related to preparing MD&amp;A disclosures</li></ul>	11/30/23	QAS Self-Study
84	Accounting	Meeting SEC Disclosure Requirements: MD&A, Part 3	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Compliance with SEC regulations and guidelines, which is critical and applies to the MD&amp;A section of an entity's interim period and annual financial reports</li><li>* Current MD&amp;A compliance and review guidance that will clarify many of the complex issues related to preparing MD&amp;A disclosures</li></ul>	11/30/23	QAS Self-Study
85	Accounting	Mergers and Acquisitions Due Diligence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* What takes place during the merger and acquisition process.</li><li>* The key players of a merger and acquisition and the roles they fulfill in the transaction.</li><li>* The models and techniques that are used to value the target company</li></ul>	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
86	Accounting	Nonmonetary transactions	2.5	This course will be an overview of:  * The definition of monetary and nonmonetary transactions * The distinction between monetary and nonmonetary transactions * Determining whether a nonmonetary transaction has commercial substance and how to account for it * The tax issues related to nonmonetary transactions, specifically under	06/30/23	QAS Self-Study
87	Accounting	Not-For-Profit Accounting and Auditing Update - 2023	2.0	This course will be an overview of:  * New nonprofit accounting standards * Yellow Book independence * COVID-related accounting * Gifts-in-kind	11/30/23	QAS Self-Study
88	Accounting	Not-for-Profit Entities: Financial Statement Presentation (ASU 2016-14)	1.5	This course will be an overview of:  * The history, deliberations, and overview leading up to FASB's issuance of ASU 2016-14. * Shortcomings in financial statement presentation for not-for-profit	09/30/23	QAS Self-Study
89	Accounting	Opening a New Chapter: Fresh-Start Accounting and Subsequent Events	1.5	As companies file for and emerge from bankruptcy with increasing frequency in today's business world, a thorough understanding and careful application of related rules is more important than ever. Explore the complex and easy-to-misunderstand issues surrounding Fresh-Start Accounting (ASC 852) and Subsequent Events (ASC 855).	07/31/23	QAS Self-Study
90	Accounting	Other Comprehensive Basis of Accounting (OCBOA)	3.5	This course will be an overview of:  * Defining what qualifies as a comprehensive basis of accounting other than GAAP. * Differentiating the advantages and disadvantages of using a special purpose framework. * Describing the major accounting and financial reporting differences between special purpose frameworks and GAAP. * Describing the impact on audit and other attest reports on financial statements prepared using a special purpose framework.	12/31/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
91	Accounting	Preparing for Current Expected Credit Losses (CECL) Model	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The events and background that led to the changes in credit loss reporting</li><li>* Institutions affected and when they need to adopt the standard</li><li>* Main provisions of the current expected credit loss (CECL) standard and amendments</li><li>* Methods to be used to implement the standard and guidance on how to apply them</li></ul>	06/30/23	QAS Self-Study
92	Accounting	Preparing the Statement of Cash Flows	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Basic format and presentation of the Statement of Cash Flows</li><li>* Definition of cash and cash equivalents</li><li>* Disclosure of noncash activities</li><li>* Proper classification of cash flow activities</li><li>* Common complex cash flow issues, such as stock compensation, derivatives, business combinations, leases, and other matters</li></ul>	09/30/23	QAS Self-Study
93	Accounting	Private Company Council: Impact on Financial Reporting	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* PCC ASUs issued</li><li>* PCC ASUs proposed</li></ul>	03/31/24	QAS Self-Study
94	Accounting	Private Company Financial Reporting	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* History of private company reporting movements</li><li>* Private Company Council and related ASUs</li><li>* Differences between U.S. GAAP and AICPA Financial Reporting Framework for SMEs</li></ul>	08/31/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
95	Accounting	Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity ASU 2014-08	2.0	This course will be an overview of:  * Understand the recent updates to guidance for reporting discontinued operations and disclosing disposals of property, plants, and equipment.	06/30/23	QAS Self-Study
96	Accounting	Revenue Recognition - Clarifications to the Standard (ASC 606)	2.0	This course provides a review of the revenue recognition standard jointly issued by the FASB and IASB. It then covers in greater detail the accounting standards updates released since the issuance of the converged standard which provide clarification on the new guidance.	03/31/24	QAS Self-Study
97	Accounting	Revenue Recognition – Disclosures	2.0	This course will be an overview of:  * Disclosures for public companies required under Topic 606 * Disclosure requirements for nonpublic business entities	01/31/24	QAS Self-Study
98	Accounting	Revenue Recognition for Health Care Entities	1.0	This course will be an overview of:  * Performance obligations * Collectability from uninsured patients or patients with copayments and deductibles * Third party settlements	09/30/23	QAS Self-Study
99	Accounting	Revenue Recognition: ASC 606 Analysis for the Technology Industry	1.0	Revenue recognition is one of the most important reporting areas faced by accountants and standard setters.  This program provides a high level overview of the basic revenue recognition principles of ASC 606. The program also provides an in-depth analysis and specific examples of how the new revenue recognition guidance shall be applied to entities that operate in the technology industry.	01/31/24	QAS Self-Study
100	Accounting	Revenue Recognition: Mastering the Fundamentals	2.0	This course will be an overview of:  * Revenue recognition, which is one of the most important reporting areas faced by accountants and standard setters * Identifying GAAP requirements of revenue recognition including multiple-element arrangements * Avoiding the many traps related to recognizing revenue in the delivery of products and services	11/30/23	QAS Self-Study
101	Accounting	Revenue Recognition—Disclosures	2.0	This course will be an overview of:  * Disclosures for public companies required under Topic 606 * Disclosure requirements for nonpublic business entities	07/31/23	QAS Self-Study





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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
102	Accounting	Revenue, capitalization, and expense recognition for software companies	2.0	This course will be an overview of:  * The legacy GAAP accounting standards that previously applied to software revenue recognition * Revenue recognition principles applicable to entities who sell and license software. * The principles of revenue recognition for vendors who provide software-as-a-service * How entities account for and report capitalized software costs and the	09/30/23	QAS Self-Study
103	Accounting	SEC Comfort Letters	2.0	This course will be an overview of:  * The purpose of comfort letters in the underwriting process. * The information that is typically included in a comfort letter. * The parties involved in the comfort letter process: who prepares a comfort letter, who uses a comfort letter, and how a comfort letter is used. * The guidelines and standards applicable to comfort letters.	01/31/24	QAS Self-Study
104	Accounting	SEC Initial Public Offering Requirements	2.0	This course will be an overview of:  * IPO inclusive of the purpose along with the pros and cons of going public * The process of bringing a company to a publicly traded market * The role of the independent auditor and other professionals * Case studies of IPOs highlighting the outcomes and success factors	01/31/24	QAS Self-Study
105	Accounting	SEC Quarterly Update - Q1 2023	2.0	This course will be an overview of:  * Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements. * Certain Proposed, Amended, and Final Rules as issued by the SEC.	01/31/24	QAS Self-Study
106	Accounting	SEC Quarterly Update - Q2 2023	2.0	This course will be an overview of:  * Current developments within the SEC, highlighting personnel changes and topics of interest to preparers and users of public company financial statements * Certain Proposed, Amended, and Final Rules as issued by the SEC * How the SEC Division of Enforcement has addressed certain alleged violations of securities laws	04/30/24	QAS Self-Study
107	Accounting	SEC Quarterly Update - Q3 2022	2.0	This course will be an overview of:  * Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements. * Certain Proposed, Amended, and Final Rules as issued by the SEC.	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
108	Accounting	SEC Quarterly Update - Q4 2022	2.0	This course will be an overview of:  * Current developments within the SEC highlighting personnel changes and topics of interest to preparers and users of public company financial statements.  * <u>Certain Proposed, Amended, and Final Rules</u> as issued by the SEC.	10/31/23	QAS Self-Study
109	Accounting	SEC Reporting Requirements, Part 1	2.0	This course will be an overview of:  * The role the Securities and Exchange Commission plays in the context of information reporting requirements of public companies. * The purpose, requirements and deadlines for the following: Statement S-1, Statement F-1, Form D, Form 10-K, Form 10-Q, Form 11-K, Form 20-F, Form	12/31/23	QAS Self-Study
110	Accounting	SEC Reporting Requirements, Part 2	1.5	This course will be an overview of:  * The auditor's role in the process of SEC reporting. * The statutory sources of the auditor's obligations in the SEC reporting process including the Securities Act of 1933, the Securities Exchange Act of	12/31/23	QAS Self-Study
111	Accounting	SEC Reporting Requirements, Part 3	1.5	This course will be an overview of:  * The various roles inherent in corporate governance. * Various concepts related to the auditor's role in SEC reporting, including but not limited to: (i) consents; (ii) comfort letters; (iii) annual management certifications; (iv) quarterly management certifications; (v) integrated audits; (vi) auditor independence; (vii) Regulation S-K; (viii) disclosures for smaller reporting companies; and (ix) non-GAAP reporting. * More complex SEC reporting rules in Regulation S-X. * The information contained in Regulation A+. * The methods of research available and sources of guidance issued by the SEC.	12/31/23	QAS Self-Study
112	Accounting	Segment Reporting (ASC 280)	2.0	This course will be an overview of:  * The accounting standards applicable to identification and disclosure of reportable segments * The terminology relevant to segment reporting * The implementation issues related to reportable segments	12/31/23	QAS Self-Study
113	Accounting	Special Purpose Acquisition Companies (SPACs)	2.0	This course will be an overview of:  * What exactly is a Special Purpose Acquisition Company (SPAC) * How SPACs are formed to raise capital in public equity markets * The accounting and financial reporting requirements of a SPAC	06/30/23	QAS Self-Study



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114	Accounting	Standard Costing	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Description and application of standard costing.</li> <li>* Calculation and analysis of cost variances.</li> <li>* Current trends and management considerations related to standard costing.</li> <li>* Examples of standard costing.</li> </ul>	11/30/23	QAS Self-Study
115	Accounting	Statement of cash flows (ASC 230)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The statement of cash flows as a required U.S. GAAP financial statement that requires knowledge of ASC 230</li> <li>* The significant but sometimes subtle differences between net income, cash flow, and operating, investing, and financing activities</li> </ul>	09/30/23	QAS Self-Study
116	Accounting	Sustainability accounting and integrated reporting	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The standards and conceptual framework behind sustainability accounting, including the history, purpose, and leadership structure of the Sustainability Accounting Standards Board.</li> <li>* The needs and benefits of integrated reporting.</li> </ul>	06/30/23	QAS Self-Study
117	Accounting	The Covid-19 Impact on Leases	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Overall impact of COVID-19 on lease arrangements</li> <li>* Topic 840, Lease modifications</li> <li>* Topic 842, Lease modifications</li> </ul>	07/31/23	QAS Self-Study
118	Accounting	Top Accounting, Financial Reporting, Operational and Compliance Challenges for Nonprofits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Special accounting and financial reporting considerations for nonprofits</li> <li>* Unique operational considerations for nonprofit management and those charged with governance to monitor</li> <li>* Compliance requirements commonly faced by nonprofits when providing</li> </ul>	02/29/24	QAS Self-Study
119	Accounting	Transparency and accuracy through fair value measurements (ASC 820)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How different definitions and guidance in the measurement of fair value contribute to added complexity in generally accepted accounting principles (GAAP)</li> <li>* How practical insight into fair value measurements can help bring transparency and accuracy to an organization's financial statements</li> </ul>	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
120	Accounting	Transparency and Accuracy Through Fair Value Measurements (ASC 820)	1.5	This course will be an overview of:  * What different definitions and guidance in the measurement of fair value contribute to added complexity in generally accepted accounting principles (GAAP)	02/29/24	QAS Self-Study
121	Accounting	What is Integrated Reporting?	1.5	This course will be an overview of:  * The rationale for the move to IR * IR implementation * Creating a corporate report using the IR format * The role of technology in IR	02/29/24	QAS Self-Study
122	Accounting (Governmental)	Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions)	3.0	Revenue recognition is one of the most important reporting areas faced by accountants and standard setters. Avoid the many traps related to recognizing revenue in governments while you become familiar with GAAP requirements of revenue recognition.	06/30/23	QAS Self-Study
123	Accounting (Governmental)	Annual GASB Update	2.0	This course will be an overview of:  * Review of the accounting standards issued by the Government Accounting Standards Board (GASB) that have been recently issued as well as those that will be effective in the near future.	06/30/23	QAS Self-Study
124	Accounting (Governmental)	Federal Appropriation Principles-An Overview	1.5	Participants will gain a practical and relevant understanding of the federal appropriation principles and processes.	09/30/23	QAS Self-Study
125	Accounting (Governmental)	Federal Government Contracting: An Introduction	2.5	This course will be an overview of:  * Government contracting in the federal sector. It will describe roles and responsibilities of government and contractor personnel, address the organization of the Federal Acquisition Regulation (FAR) and certain key provisions, describe contract elements and types, identify the major	02/29/24	QAS Self-Study
126	Accounting (Governmental)	GASB 84: Fiduciary Activities	1.0	This course will be an overview of:  * GASB 84 * Decision making process for identifying fiduciary activities * Financial reporting	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
127	Accounting (Governmental)	GASB 94 – Public Private and Public-Public Partnerships and Availability Payment Arrangements	2.0	This course will be an overview of:  * Financial reporting guidelines for PPP and APA	11/30/23	QAS Self-Study
128	Accounting (Governmental)	GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0	This course will be an overview of:  * GASB 96 * SBITAs	10/31/23	QAS Self-Study
129	Accounting (Governmental)	GASB Disclosure Framework Issued	1.0	This course will be an overview of:  * Impact of new conceptual framework on disclosures	02/29/24	QAS Self-Study
130	Accounting (Governmental)	GASB Other Postemployment Benefits (OPEB)	2.0	This course will cover the following:  * GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans * GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	03/31/24	QAS Self-Study
131	Accounting (Governmental)	Introduction to Government/Fund Accounting	4.0	This course will be an overview of:  * Government accounting and financial reporting reports * Government fund accounting * State and local government consolidated financial statements * Analyzing government financial statements	10/31/23	QAS Self-Study
132	Accounting (Governmental)	Mastering Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets	1.0	This course will be an overview of:  * ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, provides new guidance for nonprofits on how they present and disclose their gifts in kind. * The new standard does not change recognition or measurement. GIKs will still be presented at fair value.	03/31/24	QAS Self-Study



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133	Accounting (Governmental)	New Accounting Guidance on Not-for-Profit Revenue Recognition	2.0	This course will be an overview of:  * Introduction to Topic 606 * ASU 2018-08	01/31/24	QAS Self-Study
134	Accounting (Governmental)	Proposed Changes to the GASB Financial Reporting Model	1.0	This course will be an overview of:  * GASB's Exposure Draft of the Financial Reporting Model * Proposed changes to the conceptual framework for recognition	10/31/23	QAS Self-Study
135	Accounting (Governmental)	Revenue & Expenses: Proposed Changes For Governmental Entities	1.0	This course will be an overview of:  * GASB's Preliminary Views Document on revenue and expense recognition	07/31/23	QAS Self-Study
136	Auditing	A Guide Through Common Audit Deficiencies	2.0	This course will be an overview of:  * Common audit deficiencies * Risk Assessment * Documentation * Estimates * Internal Controls	06/30/23	QAS Self-Study
137	Auditing	Audit Quality: How to Prevent Audit Failure	2.0	This course will be an overview of:  * The AICPA's enhancing audit quality initiatives * Quality control standards * Best practices	09/30/23	QAS Self-Study
138	Auditing	2022 GAAS Update	2.0	This course will be an overview of:  * Audit evidence	11/30/23	QAS Self-Study



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139	Auditing	2023 Audit Update	4.0	This course will be an overview of:  * Recent guidance issued by the AICPA for financial statement audits. * Recent guidance issued by the AICPA for SSARS and SSAE engagements. * Recent changes related to professional standards and quality management.	11/30/23	QAS Self-Study
140	Auditing	2023 Fraud Update	3.0	This course will be an overview of:  * Fraud facts, trends, and cases * Reducing the fraudster's advantage * Diagnosing the health of hotlines * Managing third-party fraud risks	11/30/23	QAS Self-Study
141	Auditing	Accountants' Responsibility Regarding Fraud, Part 1	2.0	This course will be an overview of:  * Fraud: The issues * Fraud: The CPA's responsibility * Profile of employees who commit fraud * Employee fraud	08/31/23	QAS Self-Study
142	Auditing	Accountants' Responsibility Regarding Fraud, Part 2	2.0	This course will be an overview of:  * Common motivations to commit fraud * Financial statement fraud, asset misappropriation, billing fraud, and other types of fraud * The CPA's responsibilities in detecting and preventing fraud	08/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
143	Auditing	Accountants' Responsibilities Regarding Fraud, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Fraud: The Issues</li> <li>* Fraud: The CPA's Responsibility</li> <li>* Profile of Employees Who Commit Fraud</li> <li>* Employee Fraud</li> <li>* Prevention of Financial Statement Fraud</li> </ul>	06/30/23	QAS Self-Study
144	Auditing	AICPA Control Risk Assessment Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Common deficiencies in internal control risk assessment</li> <li>* Procedures for internal control assessment</li> <li>* Components of internal controls</li> </ul>	03/31/24	QAS Self-Study
145	Auditing	AICPA Documentation Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Common Deficiencies</li> </ul>	10/31/23	QAS Self-Study
146	Auditing	AICPA Engagement Quality Control Review (EQCR)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Quality Control Standards—Firmwide Standards—Firmwide</li> <li>* Audit Requirements for ECQR</li> <li>* Common Deficiencies</li> </ul>	09/30/23	QAS Self-Study
147	Auditing	AICPA Risk Assessment Requirements	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions</li> <li>* Risk Assessment Procedures</li> <li>* Five Components of Internal Control</li> </ul>	12/31/23	QAS Self-Study
148	Auditing	Analytical Procedures Used by Auditors	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Describing the definition and application of analytical procedures.</li> <li>* Using substantive analytic procedures to satisfy audit objectives.</li> <li>* Designing and performing substantive analytic procedures.</li> <li>* Strengthening substantive analytic procedures.</li> </ul>	09/30/23	QAS Self-Study





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149	Auditing	Annual Update for Employee Benefit Plans	3.5	This course will be an overview of:  * The employee benefit plan landscape and update on the Department of Labor Activity * The recent changes that have an impact on employee benefit plan auditing and reporting as well as what is on the horizon * The risk assessment process and the steps to ensure compliance with the standards including the related peer review implications * Procedures related to key employee benefit plan audit areas	01/31/24	QAS Self-Study
150	Auditing	Asset Misappropriation Schemes	1.5	This course will be an overview of:  * Who is misappropriating assets * Why and how they're doing it * How to protect individuals, companies, and clients	09/30/23	QAS Self-Study
151	Auditing	Audit Opinions: Understanding the Fundamentals from Standards to Reports	3.0	This course will be an overview of:  * With corporate scandals ushering in the 21st century and the recent economic downturn, the role of the auditor has taken on heightened significance in today's corporate world. In this two-part course, participants will obtain the necessary background and skills to: * Conduct audits in accordance with generally accepted auditing standards (GAAS) * Fairly present statements in accordance with generally accepted accounting principles (GAAP)	01/31/24	QAS Self-Study
152	Auditing	Audit Sampling, Part 4: Classical Variables Sampling (CVS) Techniques	1.5	This course will be an overview of:  * Classical Statistical Sampling * Applying CVS Sampling * Theory of Classical Statistical Sampling * The Audit Application of This Theory	06/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
153	Auditing	Auditing Cash and Cash Equivalents	1.0	This course will be an overview of:  * Understanding different audit areas for cash and cash equivalents. * Areas for internal control weaknesses. * Audit procedures used to detect material misstatement in cash. * Financial statement presentation and disclosure requirements.	06/30/23	QAS Self-Study
154	Auditing	Auditing Contingencies	2.0	This course will be an overview of:  * The audit risks associated with contingencies and how to assess those risks * Areas for internal control weaknesses within the contingency valuations process * Audit procedures used to identify and value material contingencies	09/03/23	QAS Self-Study
155	Auditing	Auditing Current Liabilities	2.0	This course will be an overview of:  * The audit risks associated with current liabilities and how to assess those risks. * Areas for internal control weaknesses within the payables cycle. * Audit procedures used to detect material misstatement in current	08/31/23	QAS Self-Study
156	Auditing	Auditing Employee Benefit Plans – Part 2	2.0	This course will be an overview of:  * How to design audit procedures in direct response to assessed risks of material misstatement. * The common audit procedures for employee benefit plans engagements. * How the auditor should respond when operational and administrative errors are identified. * The other audit consideration such as maintaining the plan's qualified status. * The financial statement preparation and reporting process including common financial statement mistakes.	09/30/23	QAS Self-Study
157	Auditing	Auditing Employee Benefit Plans, Part 1	2.5	This course will be an overview of:  * The rules and regulations from the IRS and Department of Labor (DOL) associated with employee benefit plans * The audit and reporting requirements associated with employee benefit plans * The risk assessment process and related documentation including internal controls * The linkage between the identified risks, assessed risks, and detailed audit procedures * The unique attributes of employee benefit plans and the differences between an EBP audit and other financial statement audit engagements	02/29/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
158	Auditing	Auditing Employee Benefit Plans, Part 2	2.5	This course will be an overview of:  * How to design audit procedures in direct response to assessed risks of material misstatement * The common audit procedures for employee benefit plan engagements * How the auditor should respond when operational and administrative errors are identified * Other audit considerations, such as maintaining the plan's qualified status * The financial statement preparation and reporting process, including	02/29/24	QAS Self-Study
159	Auditing	Auditing Fair Value	2.0	This course will be an overview of:  * Accounting for Fair Value * Auditing Estimates (AU-C 540) * Audit Strategies	08/31/23	QAS Self-Study
160	Auditing	Auditing Inventory	1.5	This course will be an overview of:  * The audit risks associated with inventory and how to assess those risks. * Areas for internal control weaknesses within the inventory cycle. * Audit procedures used to detect material misstatement in inventory. * Financial statement presentation and disclosure requirements.	07/31/23	QAS Self-Study
161	Auditing	Auditing Long Term Liabilities	2.0	This course will be an overview of:  * The audit risks associated with long term liabilities and how to assess those risks. * Areas for internal control weaknesses within the payables cycle. * Audit procedures used to detect material misstatement in long term liabilities. * Financial statement presentation and disclosure requirements.	08/31/23	QAS Self-Study



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162	Auditing	Auditing Pandemic Funding	2.0	This course will be an overview of:  * Pandemic-related funding made available to various types of entities, both for-profit and nonprofit, that could be subject to financial statement and/or compliance audit. * Compliance audit requirements that either for-profit or nonprofit entities may be subject to. * Tips for entities subject to compliance audits for the first time.	09/30/23	QAS Self-Study
163	Auditing	Auditing Prepaid Expenses	1.5	This course will be an overview of:  * The audit risks associated with prepaid expenses and how to assess those risks * Areas for internal control weaknesses within the prepaid expense process * Audit procedures used to identify and value prepaid expenses * Financial statement presentation and disclosure requirements	03/31/24	QAS Self-Study
164	Auditing	Auditing Property, Plant & Equipment	2.0	This course will be an overview of:  * The audit risks associated with property, plant & equipment and how to assess those risks. * Areas for internal control weaknesses within the property, plant & equipment cycle. * Audit procedures used to detect material misstatement in property, plant	07/31/23	QAS Self-Study
165	Auditing	Auditing Typical Investments	2.0	This course will be an overview of:  * The audit risks associated with a typical investment portfolio and how to assess those risks. * Areas for internal control weaknesses within the investments cycle. * Audit procedures used to detect material misstatement within typical investments. * Financial statement presentation and disclosure requirements.	01/31/24	QAS Self-Study
166	Auditing	Common Issues in Auditing Student Financial Assistance	2.0	This course will be an overview of:  * Single audit procedures to test compliance * Student financial aid	12/31/23	QAS Self-Study



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167	Auditing	Comparing the Audit Standards - AICPA vs. PCAOB vs. International Standards	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The three primary audit standard-setting bodies.</li><li>* Differences between the audit standard requirements of the AICPA, IAASB, and PCAOB.</li><li>* Certain special issues faced in the United States as it relates to financial statement audits.</li><li>* Special considerations when an auditor is required to comply with multiple auditing standards in the same report.</li></ul>	06/30/23	QAS Self-Study



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168	Auditing	Compilations and Reviews – Avoiding Peer Review Deficiencies (Updated for SSARS 24)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Recent changes as a result of SSARS 24 related to preparation, compilation, and review engagements.</li><li>* General ethical and quality control considerations.</li><li>* When each type of SSARSs engagement applies.</li><li>* Required procedures for each type of engagement.</li><li>* Special purpose framework considerations.</li><li>* Reporting and other required communication considerations.</li><li>* Minimum documentation requirements.</li></ul>	08/31/23	QAS Self-Study



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169	Auditing	Completing the Audit	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The requirements related to completing an audit</li><li>* Common final testwork and procedures performed as part of audit completion activities</li><li>* Financial statement review procedures</li><li>* Audit reporting</li></ul>	07/31/23	QAS Self-Study



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170	Auditing	Coronavirus (COVID-19): Navigating the crisis with internal auditors	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Opportunities internal auditors have to add value to organizations during the COVID-19 pandemic</li><li>* The advisory role of internal auditors during the COVID-19 pandemic</li><li>* Audit areas and emerging risk considerations for internal auditors COVID-19's impact on the internal audit function</li><li>* How the internal audit audit function will continue to evolve in the COVID-19 post-recovery period</li></ul>	06/30/23	QAS Self-Study
171	Auditing	Corruption, Part 1	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How and why corruption happens</li><li>* How to deter and detect it in an organization</li></ul>	09/30/23	QAS Self-Study





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172	Auditing	Drafting Audit Reports Under SAS No. 134 and PCAOB	3.0	This course will be an overview of:  * Types of financial statement audit opinions. * Common report modifications and explanatory language under the new	07/31/23	QAS Self-Study
173	Auditing	Employee Benefits, Part 2—Defined Contribution Plans	2.0	This course will be an overview of:  * The differences between defined contribution and defined benefit plans * The components of net assets available for benefits * The financial disclosures relevant to a defined contribution plan * The audit considerations for a defined contribution plan * The tax filings and requirements for a defined contribution plan	11/30/23	QAS Self-Study
174	Auditing	Employee Benefits, Part 3 - Defined Benefit Pension Plans	2.5	This course will be an overview of:  * The operation, administration, reporting, and auditing of defined benefit plans * The key components of net assets available for benefits, changes in net assets available for benefits, accumulated plan benefits, and changes in accumulated plan benefits * The financial disclosures relevant to a defined benefit plan * The effect of specific events on the accounting, reporting, and auditing of a defined benefit plan * The audit considerations of a defined benefit plan * Tax status of a defined benefit plan	12/31/23	QAS Self-Study
175	Auditing	Enhancing audit quality	2.0	This course will be an overview of:  * Overview of the Enhancing Audit Quality Initiative * Highlights of completed and in-process projects * Summarization of Statement on Quality Control Standards and planned updates * Recently issued and proposed audit standards intended to improve audit quality	11/30/23	QAS Self-Study



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176	Auditing	Evaluating Financial Statement Elements With Accounting Uncertainty	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Identifying financial statement areas containing recognition, measurement, presentation, or disclosure uncertainty.</li><li>* Applying common techniques for evaluating the proper accounting treatment of loss contingencies, allowances, accruals, and other areas with recognition and measurement uncertainty.</li><li>* Describing important presentation and disclosure considerations when highlighting uncertainty to financial statement users making economic decisions.</li><li>* Evaluating the adequacy of disclosure of going concern uncertainty under U.S. GAAP.</li></ul>	12/31/23	QAS Self-Study
177	Auditing	Evaluating internal controls post-pandemic	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The importance of each of the key components of a sound system of internal controls over financial reporting, regardless of entity's nature, size, complexity, or current operating environment</li><li>* Understanding the critical role of information technology (IT) general and application controls to reliable financial reporting, especially in the current operating environment</li><li>* Identifying and evaluating the sufficiency of key controls to satisfy an entity's control objectives post-pandemic, especially smaller entities with fewer resources</li></ul>	07/31/23	QAS Self-Study



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178	Auditing	Financial Statement Fraud	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Ways in which both large and small companies are vulnerable to fraud. According to the ACFE's most recent Report to the Nations, the average organization loses an estimated 5 percent of its annual revenue to fraud each year. This course on financial statement fraud will identify what to look for and provide insights that can help any company prevent the most damaging type of fraud.</li> </ul>	07/31/23	QAS Self-Study
179	Auditing	Fraud and Abuse in Nonprofit and Government Environments	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The fraud environment</li> <li>* The fraud triangle and common types of fraud</li> <li>* Results of recent fraud surveys</li> <li>* Unique concerns to governmental and non-profit entity environments</li> <li>* Tips for better cybersecurity risk management</li> <li>* The auditor's responsibility for fraud</li> </ul>	06/30/23	QAS Self-Study
180	Auditing	Fraud in Not-for-profits	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Fraud statistics in the not-for-profit industry</li> <li>* Common scams for committing fraud in the not-for-profit industry</li> <li>* Cultural strategies for preventing fraud in a not-for-profit</li> <li>* Policies, procedures, and practices to prevent fraud in a not-for-profit</li> </ul>	11/30/23	QAS Self-Study
181	Auditing	Fraud in the Construction Industry, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The nature of fraud in the construction industry</li> <li>* Fraud indicators in the construction industry</li> </ul>	04/30/24	QAS Self-Study
182	Auditing	Fraud in the Construction Industry, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Various construction contract risks</li> <li>* Various construction fraud schemes</li> <li>* The relationship between procurement and construction fraud</li> </ul>	04/30/24	QAS Self-Study



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183	Auditing	Fraud in the Construction Industry, Part 3	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The process of fraud investigation in the construction industry</li> <li>* Documents used to investigate fraud occurrences in the construction industry</li> <li>* Types of investigation interviews</li> <li>* The process of collecting and analyzing evidence for a fraud investigation</li> </ul>	04/30/24	QAS Self-Study
184	Auditing	Fraud in the Construction Industry, Part 4	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The impact of prevention and detection controls on combatting fraud in the construction industry</li> <li>* Prevention techniques companies can use against fraud in the construction industry</li> <li>* Detection techniques companies can use to uncover fraud in the construction industry</li> <li>* Various auditing procedures specific to the construction industry</li> </ul>	04/30/24	QAS Self-Study
185	Auditing	Fraud Investigation, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Concealment investigation approaches, methods, and techniques</li> <li>* The elements of discovery sampling to gather evidence</li> <li>* The importance and value of documentary evidence</li> <li>* The process of obtaining documentary evidence</li> <li>* The techniques and practice of obtaining complex documentary evidence</li> </ul>	08/31/23	QAS Self-Study
186	Auditing	Fraud Investigation, Part 3	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Interrogation plans, procedures, and techniques</li> <li>* The elements of crisis stages in fraud</li> <li>* Witness inquiry and communication techniques</li> <li>* The techniques of detecting deceptive behavior in an interview</li> <li>* The preparation of a fraud report</li> </ul>	08/31/23	QAS Self-Study
187	Auditing	Fraud Investigation, Part I	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The existence of fraud and the circumstances that support the need for investigations</li> <li>* The elements of fraud investigation and inquiry</li> <li>* Fraud investigation approaches, methods, and techniques</li> <li>* The importance of physical and electronic evidence used in fraud investigations</li> <li>* Potential vulnerabilities and risk factors of fraud investigation</li> </ul>	07/31/23	QAS Self-Study



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188	Auditing	Fundamental IT Auditing Concepts	2.0	This course will be an overview of:  * The importance of IT-related controls and IT auditing * IT audit-related professional certifications * IT components and terms * IT organizational components	03/31/24	QAS Self-Study
189	Auditing	Going concern uncertainty	3.0	This course will be an overview of:  * U.S. GAAP Requirements * Auditor's Responsibilities * Audit Procedures * Audit Report * Impact of SAS No. 134 * SSARs Engagements * Other Important Matters	11/30/23	QAS Self-Study
190	Auditing	How to Assess Internal Controls and Safeguard Assets	2.0	Internal control is a process designed to reasonably assure an organization's objectives are met regarding operational efficiency and effectiveness, financial reporting reliability, and compliance with laws and regulations. Gain a thorough overview of internal control and a practical perspective that can be applied to any organization.	02/28/24	QAS Self-Study
191	Auditing	How to Properly Prepare Audit Documentation and Workpapers, Part 1	2.0	This course will be an overview of:  * Audit documentation and procedures, including planning and supervision, internal control, and substantive testing	01/31/24	QAS Self-Study
192	Auditing	How to Properly Prepare Audit Documentation and Workpapers, Part 2	2.0	This course will be an overview of:  * Audit documentation and procedures, including planning and supervision, internal control, and substantive testing * Generally accepted auditing standards (GAAS)	01/31/24	QAS Self-Study
193	Auditing	How to Properly Review Audit Documentation and Workpapers, Part 1	2.0	In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.	03/31/24	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
194	Auditing	How to Properly Review Audit Documentation and Workpapers, Part 2	2.0	In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.	03/31/24	QAS Self-Study
195	Auditing	Identifying and Communicating Internal Control Matters on An Audit	3.5	This course will be an overview of:  * Required communications related to internal control matters noted on a financial statement audit * Additional responsibilities when performing an integrated audit of internal controls	06/30/23	QAS Self-Study
196	Auditing	Introduction to Audit Sampling	2.0	This course will be an overview of:  * Sampling Terminology * Attribute verses Variable Sampling * Sample Size * Sample Selection * Common Findings	03/31/24	QAS Self-Study
197	Auditing	Introduction to Employee Benefits, Part 1	2.5	This course will be an overview of:  * The definition of different types of employee benefit plans * The effect of government regulations on employee benefit plans * The issue of internal control of a service organization relevant to an audit of an employee benefit plan * The audit requirements of employee benefit plans	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
198	Auditing	Leveraging Internal Control Frameworks for Success	2.0	This course will be an overview of:  * COSO 2013 * Green Book * Benefits of Internal Control Frameworks	11/30/23	QAS Self-Study
199	Auditing	Major Changes to the Attestation Standards	1.0	This course will be an overview of:  * SSAE 19 * SSAE 20 * SSAE 21 * SSAE 22	01/31/24	QAS Self-Study
200	Auditing	Managing Professional Liability Risk in Nonattest Services	3.0	This course will be an overview of:  * Differentiations between attest and Non-attest services. * Code of Professional Conduct and other professional requirements relevant to Non-attest services. * Best practices for engaging, performing, documenting, and communicating the results of Non-attest engagements.	09/30/23	QAS Self-Study
201	Auditing	PCAOB Audit Standards, Part 1	2.0	This course will be an overview of:  * PCAOB Auditing Standards (AS) 1101, 1105, 1201, 1215, 1220, and 1301	02/28/24	QAS Self-Study
202	Auditing	PCAOB Audit Standards, Part 2	2.0	This course will be an overview of:  * The Public Company Accounting Oversight Board (PCAOB), a not-for-profit organization established by Congress to oversee the audits of public companies. * Auditing standards issued by the PCAOB, based on the reorganized	02/28/24	QAS Self-Study



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203	Auditing	PCAOB Audit Standards, Part 3	1.5	This course will be an overview of:  * Audit procedures for internal control over financial reporting * Audit procedures in response to risks—nature, timing, and extent * Audit procedures for specific aspects of the audit	02/28/24	QAS Self-Study
204	Auditing	PCAOB Audit Standards, Part 4	1.5	This course will be an overview of:  * Auditing supplemental information accompanying audited financial statements * Evaluating audit results * Evaluating consistency of financial statements * Reporting on whether a previously reported material weakness continues to exist	02/28/24	QAS Self-Study
205	Auditing	Planning for a smooth audit: How to work with your auditors	2.0	This course will be an overview of:  * The client-external auditor relationship * The general stages of the external audit * Tools and techniques corporations can use throughout the external audit process * The COVID-19 pandemic's effect on the external audit process	07/31/23	QAS Self-Study
206	Auditing	Proposed Quality Management Standards - Major Changes Ahead	2.0	This course will be an overview of:  * Proposed Statements on Quality Management Standard (SQMS)—Quality Management: A Firm's System of Quality Management * Proposed Statements on Quality Management Standard (SQMS)—Engagement Quality Reviews * Proposed Statement on Auditing Standards, Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing	06/30/23	QAS Self-Study
207	Auditing	Remote Auditing	2.0	This course will be an overview of:  * Important considerations for remote auditing * Best practices as identified by the AICPA and practice aid vendors * GAAP considerations related to the COVID-19 environment	07/31/23	QAS Self-Study
208	Auditing	Reporting on subject matters other than historical financial statements	3.0	This course will be an overview of:  * The most common attest engagements on subject matters other than historical financial statements. * Common threads between relevant attest standards contained in the most recent SSARs and the SSAEs. * Overcoming quality control challenges in any attestation engagement.	07/31/23	QAS Self-Study





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209	Auditing	Root Cause Analysis, Part 1	2.0	This course will be an overview of:  * This is part 1 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.	01/31/24	QAS Self-Study
210	Auditing	Root Cause Analysis, Part 2	1.5	This course will be an overview of:  * This is part 2 of a two part course that will take a look at how to effectively use Root Cause Analysis (RCA). We will dive into understanding why events occur and how to develop effective recommendations to prevent recurrence of negative outcomes and promote recurrence of positive ones. The course will also cover how Internal Auditors can use RCA.	01/31/24	QAS Self-Study
211	Auditing	SAS 143: Auditing Estimates	1.0	This course will be an overview of:  * The changes to audit requirements for estimates as issued in SAS 143	11/30/23	QAS Self-Study
212	Auditing	SSAE No. 19 - Agreed upon procedures engagements	2.0	This course will be an overview of:  * The requirements of SSAE No. 19, Agreed-Upon Procedures Engagements. * Overcoming quality control challenges in agreed-upon procedures engagements.	02/28/24	QAS Self-Study



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213	Auditing	SSARS 21	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* General principles for engagements performed in accordance with SSARS</li><li>* Objectives, requirements, and reporting for preparation engagements</li><li>* Objectives, requirements, and reporting for compilation engagements</li><li>* Objectives, requirements, and reporting for review engagements</li></ul>	01/31/24	QAS Self-Study
214	Auditing	The Auditor's Responsibilities Relating to Other Information Included in Annual Reports	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* SAS 137</li><li>* Audit procedures for annual reports</li></ul>	06/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
215	Auditing	The Impact of Sarbanes-Oxley on Internal Controls	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act of 2002 .</li><li>* Review the Internal Control framework as developed in the COSO study.</li><li>* Understand how the COSO ICF enables compliance with the requirements of the Sarbanes-Oxley Act.</li><li>* Summarize the Act's effects on the components of an entity's internal control system.</li><li>o Summarize the Act's effect on the control environment, including the</li></ul>	06/30/23	QAS Self-Study
216	Auditing	The Life Cycle of the Internal Audit	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The definition of an internal audit</li><li>* The purpose and importance of an internal audit</li><li>* Steps that are involved in the life cycle of the internal audit</li><li>* Technology's impact on internal audits</li><li>* Risks addressed by internal auditors</li></ul>	11/30/23	QAS Self-Study
217	Auditing	The New Employee Benefit Plan (EBP) Auditor's Report	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The changes to the auditor's report for ERISA audits</li><li>* New terminology for EBP audits</li><li>* Changes to procedures as result of new standard</li></ul>	11/30/23	QAS Self-Study



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218	Auditing	Understanding and Applying SAS 142 - Audit Evidence	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The Auditing Standards Board issued SAS 142 in July 2020. The standard provides expanded guidance on whether sufficient appropriate evidence has been obtained in an audit.</li><li>* The standard is updated to include a focus on more modern technologies used by those in industry as well as auditors when obtaining evidence.</li><li>* The standard incorporates the use of automated tools and techniques throughout the standard with a focus on how procedures can be performed using tools such as data analytics.</li><li>* The standard also focuses on the use of professional skepticism and moves the requirements for the use of specialist out of AU-C 500 and into AU-C 501. SAS 142 is effective for audits of periods ending on or after December 15, 2022.</li></ul>	02/28/24	QAS Self-Study
219	Auditing	Upcoming Peer Review, Part 1	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Recent changes to the peer review standards, interpretations, and other related guidance. This course will summarize these changes and help with preparation for upcoming peer reviews.</li><li>* The new quality control forms related to the review of the design of, and the firm's compliance with, a firm's system of quality control.</li><li>* Differences between system and engagement reviews.</li><li>* Differences in engagement selection by the peer reviewer.</li><li>* Lessons learned from enhanced oversights.</li></ul>	01/31/24	QAS Self-Study
220	Auditing	Upcoming Peer Review, Part 2	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How to prepare for an upcoming peer review</li><li>* Recent changes to the peer review standards, interpretations, and other related guidance</li><li>* The new quality control forms related to the review of the design of and the firm's compliance with a firm's system of quality control</li><li>* Tools that exist to help firms document their system of quality control</li></ul>	01/31/24	QAS Self-Study
221	Auditing	Use of Internal Auditors and Initial Audits	2.0	<p>This course will address two areas recently updated by the AICPA when performing audits.</p> <ul style="list-style-type: none"><li>* First we will look at how an auditor can use an internal auditor and what the requirements to use an internal auditor are.</li><li>* We'll then switch gears to discuss the requirements under the Clarity Standards for Initial Audits</li></ul>	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
222	Auditing	Use of Specialists and Auditing Estimates	2.0	This course will be an overview of:  * The audit procedures required when using a specialist. * The audit procedures required when auditing an estimate	09/30/23	QAS Self-Study
223	Auditing	What is Changing in Risk Assessment	2.0	This course will be an overview of:  * The AICPA has issued SAS 145, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement. Risk assessment has been identified as an area of focus by the Enhancing Audit Quality Initiative of the AICPA and this SAS clarifies risk assessment in hopes of improving audit quality. This course will review the updated terminology related to risk assessment as well as the performance requirements. We'll also look at the key changes from extant AU-C 315. SAS 145 is effective for audits of financial statements for periods ending on or after December 15, 2023. Early implementation is permitted.	12/31/23	QAS Self-Study
224	Auditing (Governmental)	2023 Yellow Book Update	2.0	This course will be an overview of:  * Scope and nature of Government Auditing Standards (Yellow Book). * Yellow Book general standards, including independence. * Requirements for performing a financial statement audit performed in accordance with generally accepted auditing standards and Yellow Book. * Reporting and communication requirements of a financial statement	11/30/23	QAS Self-Study
225	Auditing (Governmental)	Common audit deficiencies: Governmental audits	2.0	This course will be an overview of:  * Common audit deficiencies for governmental entities * Common Yellow Book Deficiencies * Common Single Audit Deficiencies	12/31/23	QAS Self-Study



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226	Auditing (Governmental)	Enterprise Risk Management in the Federal Government - OMB Circular A-123	2.0	<p>This course will be an overview of:</p> <p>* The Sarbanes-Oxley Act in 2002 changed the internal control financial reporting game and prompted the federal government to update its own internal control policies issuing OMB Circular 123. By 2016, OMB Circular A-123 was revised to introduce a management responsibility for implementing Enterprise Risk Management (ERM) in federal agencies. In this course, you will gain a familiarity with OMB Circular A-123 outlining management's responsibility for a portfolio-wide ERM approach that integrates agency strategy and budget development with a study and evaluation of Agency Internal Control.</p>	04/30/24	QAS Self-Study
227	Auditing (Governmental)	Enterprise Risk Management in the Federal Government: OMB Circular A-123	2.0	<p>The Sarbanes-Oxley Act in 2002 changed the internal control financial reporting game and prompted the federal government to update its own internal control policies issuing OMB Circular 123. By 2016, OMB Circular A-123 was revised to introduce a management responsibility for implementing Enterprise Risk Management (ERM) in federal agencies. In this course, you will gain a familiarity with OMB Circular A-123 outlining management's responsibility for a portfolio-wide ERM approach that integrates agency strategy and budget development with a study and evaluation of Agency</p>	06/30/23	QAS Self-Study
228	Auditing (Governmental)	FASAB: Introduction to Federal Accounting and Reporting	4.0	<p>This course will be an overview of:</p> <p>* Participants will gain a practical and relevant understanding of the sources of guidance for federal financial accounting and reporting, the theoretical foundations for accounting and reporting requirements, and the mechanics of dual track accounting from journal entry to trial balance to financial report.</p>	08/31/23	QAS Self-Study
229	Auditing (Governmental)	Federal Government Contracting - Contract Fraud	1.5	<p>This course will be an overview of:</p> <p>* Participants will gain a practical and relevant understanding of the potential for fraud in the federal government contracting environment.</p>	01/31/24	QAS Self-Study
230	Auditing (Governmental)	Federal Government Contracting - Unallowable Costs	2.5	<p>This course will be an overview of:</p> <p>* Participants will gain a practical and relevant understanding of accounting for unallowable cost under federal government contracts.</p>	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
231	Auditing (Governmental)	Federal Government Contracting—Contract Fraud	1.5	Participants will gain a practical and relevant understanding of the potential for fraud in the federal government contracting environment.	08/31/23	QAS Self-Study
232	Auditing (Governmental)	Federal Government Contracting—Unallowable Costs	2.5	Participants will gain a practical and relevant understanding of accounting for unallowable cost under federal government contracts.	09/30/23	QAS Self-Study
233	Auditing (Governmental)	Fraud and Abuse in Nonprofit and Government Environments	2.0	This course will be an overview of:  * The fraud environment * The fraud triangle and common types of fraud * Results of recent fraud surveys * Unique concerns to governmental and non-profit entity environments * Tips for better cybersecurity risk management * The auditor's responsibility for fraud	02/29/24	QAS Self-Study
234	Auditing (Governmental)	GAO Green Book - Government Internal Control Standards	3.0	"Internal Control—Integrated Framework" has been considered the most widely accepted internal control framework in the world since its initial publication by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)—a joint initiative of five prominent accounting, finance, and auditing organizations. The Green Book is an adaptation of the Framework and provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with adaptation of this important guide to Federal settings.	09/30/23	QAS Self-Study



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235	Auditing (Governmental)	GAO Green Book - Government Internal Control Standards	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* "Internal Control—Integrated Framework" has been considered the most widely accepted internal control framework in the world since its initial publication by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)—a joint initiative of five prominent accounting, finance, and auditing organizations. The Green Book is an adaptation of the Framework and provides a common language and the standards to assess and improve internal control systems. Accounting and auditing professionals with two to three years of public or industry experience will gain practical familiarity with adaptation of this important guide to federal settings.</li> </ul>	10/31/23	QAS Self-Study
236	Auditing (Governmental)	Housing and Urban Development Audits for Financial Service Institutions	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Audit guidance applicable to HUD-approved Title II lenders</li> <li>* Compliance requirements HUD-approved lenders must meet, including practices related to quality control, origination, valuation, servicing, financial reporting, and recertification</li> <li>* Recommended audit procedures for auditors to follow in reviewing a lender's compliance with HUD regulations and requirements</li> <li>* Use of LEAP and other tools made available by HUD to meet compliance and reporting requirements</li> <li>* Resources available to assist with submission requirements, available through the HUD website</li> </ul>	08/31/23	QAS Self-Study
237	Auditing (Governmental)	Housing and Urban Development: An Auditing Introduction	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics of HUD (Housing and Urban Development) and FHA (Federal Housing Administration) mortgage programs and the respective auditing requirements</li> <li>* Overview of HUD and FHA lending</li> <li>* Introduction to governmental audits</li> <li>* GAAS versus GAGAS, ethics and continuing professional education (CPE)</li> </ul>	10/31/23	QAS Self-Study
238	Auditing (Governmental)	Improper Payments: Legislation and Mitigation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* This course will allow the participant to acquire a practical overview of improper payment legislation and guidance and the federal government's efforts to reduce and recover improper payments.</li> </ul>	01/31/24	QAS Self-Study
239	Auditing (Governmental)	Intermediate Governmental Accounting	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The process used to convert fund financial statements to government-wide financial statements while defining the underlying internal control and financial reporting principles that underpin that process.</li> </ul>	09/30/23	QAS Self-Study





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240	Auditing (Governmental)	Internal Control Considerations—Focus on Non-profits and Governmental Entities	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definition and overall objective of internal controls</li> <li>* Structural standards for internal control</li> <li>* Objectives, components, and principles of internal control</li> <li>* Special considerations for internal control over compliance with federal awards</li> <li>* Auditor's responsibilities related to internal control</li> </ul>	07/31/23	QAS Self-Study
241	Auditing (Governmental)	Introduction to Federal Accounting and Reporting	3.5	<p>Participants will gain a practical and relevant understanding of the sources of guidance for federal financial accounting and reporting, the theoretical foundations for accounting and reporting requirements and the mechanics of dual track accounting from journal entry to trial balance to financial report.</p>	06/30/23	QAS Self-Study
242	Auditing (Governmental)	Introduction to Federal Grants	5.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Rules governing the awarding and accounting of grants to state and local governments, as well as not-for-profit organizations and other eligible entities.</li> <li>* The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) that govern the award and administration of grants issued by Federal awarding agencies</li> <li>* Complexities surrounding allowable cost determinations, internal controls, and audits under the Single Audit Act.</li> </ul>	11/30/23	QAS Self-Study
243	Auditing (Governmental)	Performance Audits Under Yellow Book	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Scope and nature of Government Auditing Standards</li> <li>* Performance audits introduction</li> <li>* Ethics, independence, and professional judgment</li> <li>* Competence</li> <li>* Quality control and peer review</li> <li>* Planning performance audits</li> <li>* Conducting the engagement</li> </ul>	10/31/23	QAS Self-Study



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244	Auditing (Governmental)	Risk Management in the Public Sector	3.0	This course will be an overview of:  * Introduction to enterprise risk management * The COSO ERM framework * Application techniques/implementing ERM * Use of ERM techniques in government	12/31/23	QAS Self-Study
245	Auditing (Governmental)	Single audit quality - Focus on designing and performing tests of control and compliance	3.0	This course will be an overview of:  * The primary regulations and regulatory bodies * Relevance of AU-C 935, Compliance Audits to a Single Audit * Internal control and compliance auditor responsibilities * Allowable cost and allocable cost testing * Subrecipient monitoring testing requirements	01/31/24	QAS Self-Study
246	Auditing (Governmental)	Single Audit Quality – Focus on Risk Assessment, Evaluating Results, and Reporting	3.0	This course will be an overview of:  * Major players and relevant guidance * AU-C 935, Compliance Audit * Single Audit applicability * Major program determination * Internal control and compliance responsibilities * Yellow Book and Single Audit reporting requirements	10/31/23	QAS Self-Study



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247	Auditing (Governmental)	Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The primary regulations and regulatory bodies</li><li>* Relevance of AU-C 935, Compliance Audits to a Single Audit</li><li>* Internal control and compliance auditor responsibilities</li><li>* Allowable cost and allocable cost testing</li><li>* Subrecipient monitoring testing requirements</li><li>* Sampling considerations</li><li>* Single Audit reporting highlights</li><li>* Audit documentation</li></ul>	01/31/24	QAS Self-Study
248	Auditing (Governmental)	Uniform Guidance Update	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The AICPA predicts that as a result of various COVID-19 related laws there will be an estimated 20,000 new Single Audits.</li><li>* This course will provide an update on what is going on in the areas of Yellow Book and Single Audit.</li><li>* We will focus on the new compliance supplement as well as the impact of COVID-19 related funding.</li></ul>	08/31/23	QAS Self-Study
249	Auditing (Governmental)	Yellow Book and Single Audit Update – 2023	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Scope and nature of Government Auditing Standards (Yellow Book), including general standards, independence, and competence.</li><li>* Requirements for performing a financial statement audit and preparing</li></ul>	02/29/24	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
250	Auditing (Governmental)	Yellow Book Financial Audits and Attest Engagements (Updated for Government Auditing Standards 2018 Revision)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Generally Accepted Government Auditing Standards (GAGAS) provide a sturdy and solid framework for conducting high-quality financial audits of government entities and other entities that receive government awards. This course explains those standards and how they can assist auditors to objectively acquire and evaluate sufficient, appropriate evidence and report the results. Real-world examples will describe and demonstrate the fieldwork standards designed to plan, complete, report and distribute these important financial audit results.</li></ul>	12/31/23	QAS Self-Study
251	Auditing (Governmental)	Yellow Book Independence & Quality Control	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* 2018 Yellow Book Independence Rules</li><li>* 2018 Yellow Book Quality Control Changes</li></ul>	10/31/23	QAS Self-Study
252	Auditing (Governmental)	Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* GAO GAGAS</li><li>* Audits of government programs</li><li>* Implementation of audits by government entities</li><li>* How auditors evaluate sufficient evidence and report the result</li><li>* Real-world examples of the application of GAGAS</li></ul>	12/31/23	QAS Self-Study
253	Behavioral Ethics	Ethics: Integrity, a Foundation for Success	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* How unethical behavior can ruin careers, bring debilitating fines to companies, and lead to prison terms for executives and others</li><li>* How regulation and compliance influence the standards and expectations for ethical behavior</li><li>* How a sound understanding of ethical theory may help in identifying unethical employees or fraudulent behavior</li></ul>	12/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
254	Behavioral Ethics	Expectations of Corporate Governance and Social Responsibility in Today's World	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Agency theory and the role of the artificial person in corporate governance</li> <li>* CSR and ESG applied to the execution of today's corporate governance</li> <li>* The role of organizational culture—vision, mission, values, and team member engagement—in CSR/ESG success</li> <li>* Measuring CSR/ESG success—the role of psychometrics</li> <li>* Recruiting, equipping, and incentivizing today's board of directors</li> <li>* Competing interests and inertia that impede achieving corporate</li> </ul>	03/31/24	QAS Self-Study
255	Behavioral Ethics	Maintaining professional ethics in a culture of oversharing	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Oversharing on social media: What it is and how to avoid it</li> <li>* How to build a positive digital persona to present the best possible professional appearance online</li> <li>* Best practices for messages on social media</li> <li>* How to align social media communications with AICPA Code of Professional Conduct guidelines</li> </ul>	09/30/23	QAS Self-Study
256	Behavioral Ethics	VA Ethics 2023: Why do we do the things we do?	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background of the concepts of ethics, morals and values.</li> <li>* Ethical principles and why they matter.</li> <li>* Common ethical issues in accounting.</li> <li>* Contributors, rationalizations and moral disengagement.</li> <li>* Ethical dilemmas.</li> </ul>	02/29/24	QAS Self-Study
257	Behavioral Ethics	Why do we do the things we do?	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background of the concepts of ethics, morals and values.</li> <li>* Ethical principles and why they matter.</li> <li>* Common ethical issues in accounting.</li> <li>* Contributors, rationalizations and moral disengagement.</li> <li>* Ethical dilemmas.</li> <li>* How to become an ethical leader.</li> </ul>	09/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
258	Behavioral Ethics	Why we do the things we do for enrolled agents	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background of the concepts of ethics, morals, and values</li> <li>* Ethical principles and why they matter</li> <li>* Common ethical issues in accounting</li> <li>* Contributors, rationalizations, and moral disengagement</li> <li>* Ethical dilemmas</li> <li>* How to become an ethical leader</li> <li>* IRS Circular 230</li> </ul>	10/31/23	QAS Self-Study
259	Business Law	Contract Law for Accountants	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How contracts can be defined as agreements that are enforceable in a court of law</li> <li>* The elements necessary for there to be an enforceable contract: agreement, consideration, legal capacity, and legality</li> <li>* Available defenses that may result in the contract not being enforced, if a contract exists</li> <li>* The rules of interpretation that courts use in enforcing the requirements of a contract, if a contract exists</li> </ul>	08/31/23	QAS Self-Study
260	Business Management and Organization	Accounting Firm's System of Quality Control, Part 1	1.0	<p>This course provides a comprehensive review of the quality control (QC) standards and emphasizes the following:</p> <ul style="list-style-type: none"> <li>* Tailoring a QC system for your firm's accounting and auditing practice that is appropriate and effective</li> <li>* Creating an environment focused on quality and continuous improvement</li> </ul>	07/31/23	QAS Self-Study
261	Business Management and Organization	Accounting Firm's System of Quality Control, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Policies and procedures for each of the six elements of a QC system (QCPP)</li> <li>* Getting beyond mere compliance to improve audit quality and increase profitability</li> </ul>	07/31/23	QAS Self-Study
262	Business Management and Organization	Best Practices for Hybrid Work	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background and terminology.</li> <li>* Compilation of mistakes made to date for return-to-work.</li> <li>* Essential considerations for management, office(s), policies, health of workplace.</li> <li>* Essential considerations for employees, psychological safety, sensitivity to personal home commitments, flexibility.</li> <li>* Essential considerations for work, agreements on work, deadlines, resources for a flexible work arrangement.</li> </ul>	01/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
263	Business Management and Organization	Client Management	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Building, developing, and sustaining positive client relationships throughout the life cycle of a client.</li> <li>* Understanding client needs, both the technical needs and the “soft” needs, as part of the client relationship.</li> <li>* Developing skills in CPAs of all levels to serve client needs.</li> <li>* Managing tasks and tools to develop additional work with existing clients and new client relationships.</li> </ul>	12/31/23	QAS Self-Study
264	Business Management and Organization	Consulting Skills: How to conduct a consulting engagement	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics (terms and definitions).</li> <li>* The five steps of the consulting engagement cycle.</li> <li>* Structuring a successful consulting engagement.</li> <li>* Managing risk related to consulting engagements.</li> <li>* Setting benchmarks, measuring success, and troubleshooting failures.</li> </ul>	03/31/24	QAS Self-Study
265	Business Management and Organization	Delegation in a small firm	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basic concepts and behaviors that are part of successful delegation.</li> <li>* Barriers to delegation.</li> <li>* How to determine what tasks to delegate.</li> <li>* How to choose the person to whom a task is delegated.</li> <li>* How to effectively hand off a task to another person.</li> <li>* The various levels of delegation.</li> </ul>	01/31/24	QAS Self-Study
266	Business Management and Organization	Mining gold: Mapping your clients' decision journey with your firm	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* A background on client decision journeys.</li> <li>* Defining target markets and client personas.</li> <li>* Mapping the clients' decision journey.</li> <li>* Enriching the client's decision journey touchpoints.</li> <li>* Leveraging information from the client journey map.</li> </ul>	08/31/23	QAS Self-Study
267	Business Management and Organization	New Leader Assimilation	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Differences between leaders and managers</li> <li>* Types of leadership styles</li> <li>* Skills and characteristics of effective leaders</li> <li>* Leadership strategies to promote a positive culture, motivate others, enact change, and address workplace challenges</li> <li>* Ways to develop leadership skills in yourself and others</li> </ul>	09/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
268	Business Management and Organization	Seeking Millennials and Generation Z	2.0	This course will be an overview of:  * Characteristics of millennials and Generation Z * Common life experiences of millennials and Generation Z * Strategies for recruiting, hiring, and engaging millennials and Generation Z * Ways of engaging millennials and Generation Z within an accounting firm workplace * How to leverage the traits of millennials and Generation Z to add value to an accounting firm	12/31/23	QAS Self-Study
269	Business Management and Organization	Taking Your Firm to the Next Level	1.0	This course will be an overview of:  * Elements of a strategic plan. * Assessing your firm's readiness to grow. * McKinsey's Three Growth Horizons. * Growth vs. scale. * Marketing strategies.	12/31/23	QAS Self-Study
270	Business Management and Organization	Trends in Change Management – 2023	2.0	This course will be an overview of:  * What are trends, and how do they impact business and the workplace * Business trends, including sales, marketing, and customer service * Accounting trends * Human resources and management trends * Technology trends * Managing disruption	01/31/24	QAS Self-Study
271	Communications & Marketing	Change management: Making strategy happen	2.0	This course will be an overview of:  * The strategic and tactical framework to successfully implement change initiatives * The tools to assess the progress of each phase of the framework * Timing the change implementation to enable optimum success	09/30/23	QAS Self-Study





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272	Communications & Marketing	Coaching employees for better results	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The similarities and differences between coaching and mentoring</li> <li>* The benefits of coaching and mentoring</li> <li>* Coaching and mentoring approaches including diversity, equity, and inclusion</li> <li>* Effective strategies for coaching and mentoring employees</li> </ul>	10/31/23	QAS Self-Study
273	Communications & Marketing	Collaborating to Build Your Personal and Professional Networks	1.0	<p>This course will be an overview of Client Rapport Foundations:</p> <ul style="list-style-type: none"> <li>* Yesterday and today.</li> <li>* Hierarchies and networks.</li> <li>* From command and control to influence and collaboration.</li> </ul>	07/31/23	QAS Self-Study
274	Communications & Marketing	Creating effective presentations	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Introduction to presentation basics</li> <li>* Presentation methods</li> <li>* Presenting quantitative information</li> <li>* Best practices for presentations</li> </ul>	11/30/23	QAS Self-Study
275	Communications & Marketing	Data Visualization	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How to visualize data effectively</li> <li>* How to focus on the story around the data</li> <li>* How to choose the best format to analyze and visualize data for different situations</li> <li>* How "Rock Stars" of data visualization (data viz) turn boring information into beautiful and effective presentations</li> </ul>	09/30/23	QAS Self-Study
276	Communications & Marketing	Developing a growth mindset	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Background of growth mindsets</li> <li>* How to develop a growth mindset.</li> <li>* The power of a growth mindset.</li> <li>* The impact of a growth mindset on your firm.</li> <li>* How to apply growth hacking in your firm.</li> </ul>	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
277	Communications & Marketing	Developing ideal working relationships	1.0	This course will be an overview of:  * Definitions from Neurolinguistics as a foundation for rapport. * Broken rapport = Broken trust. * How people experience the world. * How to 'read' clues from others' words. * How to match others' physiology, voice and language.	08/31/23	QAS Self-Study
278	Communications & Marketing	Effective business communication	1.5	This course will be an overview of:  * The importance of clear, compelling communications in a business setting * The differences among communicating with peers, subordinates, superiors, and clients * The most common forms of business communications such as emails, letters, memos, reports, and presentations, and when to use each method * Best practices for email communications * Best practices for presenting data, numbers, and facts, especially to clients	08/31/23	QAS Self-Study
279	Communications & Marketing	Effective Business Writing for CPAs, Part 1	2.0	This course will be an overview of:  * Writing effective communication critical to success * Communicating with others with the purpose to convince others to do something, give us permission, or simply inform * Prepare written communication that is clear and logical	07/31/23	QAS Self-Study
280	Communications & Marketing	Email communications	1.5	This course will be an overview of:  * The art of crafting meaningful emails that save time for both the sender and the recipient, avoid embarrassing and potentially costly snafus, and advance business objectives	12/31/23	QAS Self-Study
281	Communications & Marketing	Executive Leadership Tools and Tactics, Part 1	2.0	Leadership today means effectively relating to and communicating with your peers and those you supervise. Only by first understanding who you are and what motivates you can you effectively manage relationships and influence others.	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
282	Communications & Marketing	Executive Leadership Tools and Tactics, Part 2	1.5	By gaining an honest and accurate understanding of your own needs and values, you'll develop the critical leadership skills required for success in today's challenging business world.	03/31/24	QAS Self-Study
283	Communications & Marketing	Executive Presence	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* The key components of Executive Presence</li><li>* Where you need to step up your confidence and enhance your self worth and capabilities</li><li>* What is Gravitas and how you can enhance your skills to create followership</li><li>* The importance of appearance in gaining your executive presence</li></ul>	07/31/23	QAS Self-Study
284	Communications & Marketing	Get your emails and reports read	1.5	This course will be an overview of: <ul style="list-style-type: none"><li>* Typical mistakes and complaints about emails and reports.</li><li>* Research on the impact of information overload.</li><li>* Techniques for planning emails and reports that are easy on the ears and eyes, and that get results.</li></ul>	02/28/24	QAS Self-Study
285	Communications & Marketing	Getting new clients	1.0	This course will be an overview of: <ul style="list-style-type: none"><li>* The key components for getting new clients.</li><li>* How to identify the perfect client.</li><li>* The value of effective marketing.</li><li>* Methods to measure the success of client acquisition strategies.</li></ul>	10/31/23	QAS Self-Study
286	Communications & Marketing	Job Interviewing Skills	2.0	Even for the most personable and outgoing individuals, successful interviewing takes much more than charm and personality. Participants will be able to apply the proven, effective tools that make a difference throughout the interview process. From the first stages of the application process through the interview itself and subsequent follow-up, you'll learn techniques that help with skills like preparing an effective résumé, answering the tough questions and writing an appropriate thank you letter.	12/31/23	QAS Self-Study



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287	Communications & Marketing	Leadership skills	2.0	This course will be an overview of:  * What makes a leader * Traditional traits of a leader * Non-traditional traits of a leader	08/31/23	QAS Self-Study
288	Communications & Marketing	Leadership-Self	2.0	This course helps users to better understand how their leadership style is viewed by others, learn the importance of emotional intelligence, and identify emotional competencies. After taking the course, users should also be able to recognize the leadership style of others and how to flex their own leadership style.	07/31/23	QAS Self-Study
289	Communications & Marketing	Leadership—Team	2.0	This course helps users listen better and with more empathy. It helps users develop greater empathy for others. After taking the course, users should also be able to improve their communication with others by hearing them and interacting with what they hear through improved listening and increased empathy.	12/31/23	QAS Self-Study
290	Communications & Marketing	Leveraging Social Media for Firm Success	1.0	This course will be an overview of:  * How social media began, and its evolution to the present day * The duties of a social media manager and how they cultivate a brand * Social media practices used to recruit and retain prospective employees and target customers to improve operations * Social media practices used to maintain relationships with other firms and clients, and improve profits	06/30/23	QAS Self-Study



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291	Communications & Marketing	Meetings that Work	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How meetings can be used effectively in the workplace.</li> <li>* Self-assessment of strengths and weaknesses in the area of soft skills.</li> <li>* How to appropriately set expectations for meetings.</li> <li>* Recognizing how problems arise in meetings and ways to best address them.</li> </ul>	09/30/23	QAS Self-Study
292	Communications & Marketing	Negotiation Skills	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The definition of negotiations, especially in the context of accounting situations.</li> <li>* The basics of negotiation skills, including the stages of successful negotiations and the interpersonal skills required to complete negotiations.</li> <li>* Methods for overcoming objections, counteracting negativity, and reaching consensus during negotiations.</li> </ul>	01/31/24	QAS Self-Study
293	Communications & Marketing	Promoting your firm online using brand management	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The differences between marketing, advertising and public relations.</li> <li>* What brand management is and does.</li> <li>* Various online options for brand management and the dynamics of each.</li> <li>* A basic framework for creating a brand management strategy for your firm.</li> <li>* Metrics to measure both impact and performance.</li> </ul>	11/30/23	QAS Self-Study
294	Communications & Marketing	Public Speaking and Presentation Skills	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Types of presentations and speeches that accountants may be called upon to make, including best practices for researching, planning, and preparing presentations; techniques to handle distractions, unexpected problems, and nervousness; and effective methods of sharing information in presentations, especially financial or accounting data</li> </ul>	11/30/23	QAS Self-Study
295	Communications & Marketing	Role of the Leader in Talent Development	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Contemporary leadership theory and practice</li> <li>* Personal character traits real leaders must have</li> <li>* Negative organizational consequences of ineffective leaders</li> <li>* Gardening practices that foster high-performing teams</li> <li>* Leadership strategies to create an inclusive, diverse, and equitable workplace</li> </ul>	09/30/23	QAS Self-Study



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296	Communications & Marketing	Staying connected with your clients on social media	1.0	This course will be an overview of:  * Social media basics * Social media platforms * Building a social media strategy * Best practices for social media for small firms	12/31/23	QAS Self-Study
297	Communications & Marketing	Storytelling with Data	1.0	This course will be an overview of:  * What is a story? * How audiences listen and remember? * Deciding the purpose of your presentation? * How to choose the best structure to craft your story.	06/30/23	QAS Self-Study
298	Communications & Marketing	Take Control: Use Conflict to Your Advantage	1.5	With the average U.S. employee spending nearly three hours a week in conflict at a cumulative cost of nearly \$360 billion per year, conflict is a major economic and productivity drain in today's workplace. Identify your own conflict resolution style and learn how to manage conflict to produce positive outcomes while turning conflict into a win-win proposition.	09/30/23	QAS Self-Study
299	Communications & Marketing	The Art of High-Impact Conversations	1.5	This course will be an overview of:  * The steps one must take to lead high-impact conversations * Situations that call for high-impact conversations * Why leaders need the skills to engage in high-impact conversations * Problematic situations and resolutions in which high-impact conversations may be difficult	07/31/23	QAS Self-Study



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300	Communications & Marketing	The Change Bully: Workplace Bullies - What to Do and When to Move On	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Bullies, bullies everywhere...</li> <li>* The Change Bully Framework</li> <li>* Bullying antidotes and "counter moves"</li> </ul>	09/30/23	QAS Self-Study
301	Communications & Marketing	The Ultimate Endorsement: Unleash the Power of You	2.0	<p>Everyone has gaps in their ability to gain the endorsement of others. Led by an experienced executive coach, this course will help participants understand how executive presence, "exquisite communication," professional foundation and micro messaging overcome those gaps and gain powerful support.</p>	09/30/23	QAS Self-Study
302	Computer Software & Applications	Alteryx for Excel Users: Basic Programming Concepts	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Basic programming concepts found in programming languages like Excel and Alteryx</li> <li>* Data types in Excel and Alteryx</li> <li>* Reading and writing variables in Excel and Alteryx</li> <li>* Functions (formulas) in Excel and Alteryx</li> <li>* Loops in Excel and Alteryx</li> </ul>	10/31/23	QAS Self-Study
303	Computer Software & Applications	Alteryx for Excel Users: More Data Manipulation	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Importing data</li> <li>* Data sorting</li> <li>* Data filtering</li> <li>* Data summarization</li> <li>* Joining data sets</li> </ul>	04/30/24	QAS Self-Study
304	Computer Software & Applications	Artificial intelligence and machine learning—What's the buzz?	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Artificial intelligence (AI), machine learning (ML), predictive analytics (PA), and how they differ from other related concepts.</li> <li>* Models, what they mean, and how they are used in ML and PA.</li> <li>* Different PA models (algorithms), with an understanding of where and when each algorithm can be applied.</li> <li>* A case study demonstrating an application of a specific PA</li> </ul>	02/28/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
305	Computer Software & Applications	Introduction to SpreadJS: The Excel Alternate for the CPA Exam	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Why the CPA exam is shifting from Microsoft Excel to SpreadJS</li> <li>* The benefits of SpreadJS</li> <li>* The functionality provided by SpreadJS</li> <li>* How SpreadJS will be used in CPA Exam scenarios</li> </ul>	02/29/24	QAS Self-Study
306	Computer Software & Applications	Power BI: Creating reports	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Introduce to Power BI Desktop</li> <li>* Demonstrate how to import a dataset.</li> <li>* Discuss various other ways data can be imported.</li> <li>* Explain dimensions and measures and when and how to use them.</li> <li>* Discuss different types of aggregations and what types of questions merit</li> </ul>	09/30/23	QAS Self-Study
307	Computer Software & Applications	Power BI: Understanding machine learning concepts	3.0	<p>This course will be an overview of:</p> <p>Introduction to Power BI</p> <ul style="list-style-type: none"> <li>* Downloading and installing Power BI</li> <li>* Signing up for a Power BI account</li> <li>* Getting data into Power BI</li> <li>* Power BI Desktop and Service</li> </ul>	10/31/23	QAS Self-Study
308	Computer Software & Applications	Python for Excel Users: A Gentle Introduction	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Basic programming concepts – variables, conditional statements, functions, and loops</li> <li>* Python and how its similar to and different from tools such as Excel, Tableau, and Alteryx</li> <li>* Python's capabilities for machine learning and data analytics</li> <li>* Reasons to learn and use Python</li> <li>* Setting up Python on your computer</li> </ul>	11/30/23	QAS Self-Study
309	Computer Software & Applications	Tableau for Excel Users: Creating Reports	2.0	<p>This course will provide an overview of the software Tableau and how it can be utilized to create effective reporting. The training will allow Excel users to transition seamlessly into the Tableau software via a walkthrough of the Tableau interface and features. This will include how to import data from Excel into Tableau, how to create formulas, implement filtering, and create simple yet effective visual reports.</p> <ul style="list-style-type: none"> <li>* How Excel users can use Tableau for reporting</li> </ul>	04/30/24	QAS Self-Study
310	Computer Software & Applications	Using Tableau for audit data analytics	2.0	<p>This course is based on the Tableau 2020 version. The course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Benefits and limitations of visualization</li> <li>* Creating Tableau Worksheets for audit data analytics</li> </ul>	06/30/23	QAS Self-Study





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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
311	Computer Software & Applications	What artificial intelligence brings to excel that makes your life easier	1.0	This course will be an overview of:  * Demonstrate how Flash Fill works * Discuss various ways to employ Flash Fill to make data preparation faster and easier * Demonstrate how Analyze Data (Excel Ideas) works	01/31/24	QAS Self-Study
312	Economics	Macroeconomic analysis - Bringing the big picture into focus, part 1	2.5	This course will be an overview of:  * The basics of macroeconomics. * The concepts of supply and demand. * The most common economic theories—classical and Keynesian. * The business cycle.	03/31/24	QAS Self-Study
313	Finance	Application of financial statement analysis in forecasting	2.0	This course will be an overview of:  * Developing financial forecasts * Using financial statement analysis tools in creating financial forecasts * The role of nonfinancial data in financial forecasting * The challenges in developing accurate financial forecasts	03/31/24	QAS Self-Study
314	Finance	Budgeting Behavioral Issues: Techniques to Properly Align Your Organization	3.0	Understanding the big-picture is vital if managerial, employee and organization goals are to be in alignment. Participate in this course to understand how to align management and organizational goals and the associated budgeting, performance evaluation and reporting behavioral issues.	06/30/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
315	Finance	Capital budgeting: The tools to enhance shareholder value part 1	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The importance of capital project decisions</li> <li>* Approaches used to determine the selection of appropriate capital projects</li> <li>* Pros and cons of the various tools used to make investment decisions</li> <li>* The use of cash flow analysis in making capital budgeting decisions</li> </ul>	06/30/23	QAS Self-Study
316	Finance	Capital budgeting: The tools to enhance shareholder value part 2	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The required rate of return for capital acquisitions</li> <li>* Risk analysis related to capital investments</li> <li>* Evaluating the optimal capital budget and impact of capital rationing in making capital investment decisions</li> <li>* The use of real options in evaluating capital projects</li> </ul>	07/31/23	QAS Self-Study
317	Finance	Capital structure with COVID-19 (Coronavirus) implications: What do you need to know?	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The importance of determining how investments are financed.</li> <li>* How capital structure decisions assist in maximizing firm value.</li> <li>* The basic concepts of capital structure.</li> <li>* Fundamental decisions on managing capital structure.</li> </ul>	09/30/23	QAS Self-Study
318	Finance	Cost control and management for service industries	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The characteristics of service firms and recent trends for cost control and management</li> <li>* The budgeting process for service firms</li> </ul>	07/31/23	QAS Self-Study
319	Finance	Cost management: Material costs and labor costs	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Basic material and labor cost management concepts and trends</li> <li>* Internal controls pertaining to material and labor costs</li> <li>* Steps to account for material and labor costs</li> <li>* Key characteristics unique to material and labor costs</li> </ul>	06/30/23	QAS Self-Study
320	Finance	Explaining financial results to non-financial managers	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The relationship between accounting and business operations</li> <li>* The accounting information generating processes and its assumptions</li> <li>* The information conveyed by major financial statements</li> <li>* The use financial statement information for business decisions</li> </ul>	08/31/23	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
321	Finance	Financial Statement Analysis - Understanding the Numbers	2.0	This course will be an overview of:  In today's high-stakes business world, the ability to accurately assess the financial health of an organization is essential.  Fundamental concepts covered in this course include:	01/31/24	QAS Self-Study
322	Finance	Financial Statement Analysis: Cash Flow and Operations	2.0	This course will be an overview of:  * Interrelations and differences between cash-based and accrual-based analysis of operating activities * Preparation of the statement of cash flows using both direct and indirect methods * Using income and expenses to assess operational performance and risks	04/30/24	QAS Self-Study
323	Finance	Financial statement analysis: Profitability and growth	2.0	This course will be an overview of:  * The issues that affect the profitability of shareholders' investments and growth of their investments. * Investment profitability analysis. * Investment growth analysis.	03/31/24	QAS Self-Study
324	Finance	Financial Therapy and the CPA	2.0	This course will be an overview of:  * The financial therapy industry, including what financial therapy is and who practices financial therapy * Financial therapy skills, tools, and knowledge that may be helpful for a CPA	02/28/24	QAS Self-Study
325	Finance	Identity Theft Prevention	1.0	This course will be an overview of:  * Ways to stay a step ahead of this ever-changing crime by taking effective preventative measures * How to put your life back in order if you do fall victim	03/31/24	QAS Self-Study
326	Finance	Identity Theft Today	1.0	This course will be an overview of:  * How identity thieves can take your money, destroy your credit, and ruin your reputation * Ways to stay a step ahead of this ever-changing crime by taking effective	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
327	Finance	Investment Decision: Techniques to determine the optimal allocation of resources	3.0	Today's resource constrained environment has made it critical that you plan and optimally utilize the resources available to your organization. In this course you will deepen your understanding and application of the financial tools that will assist your organization in the allocation of its resources.	09/30/23	QAS Self-Study
328	Finance	Multinational corporate finance: Direct foreign investment	2.0	This course will be an overview of:  * Basic direct foreign investment concepts and trends. * Reasons to consider direct foreign investment opportunities. * Host country impact on direct foreign investment.	09/30/23	QAS Self-Study
329	Finance	Multinational corporate finance: Liability and financing management	2.5	This course will be an overview of:  * Capital budgeting and structure decision-making by multinational corporations and their subsidiaries * Both internal and external short-term local and foreign financing options * The cost-saving benefits and risks related to foreign currency financing including hedging strategies	08/31/23	QAS Self-Study
330	Finance	Personal Financial Planning	2.0	This course will be an overview of:  * Basic personal financial planning * Establishing and using a budget * Income tax planning	12/31/23	QAS Self-Study
331	Finance	Short term financing and working capital management: Cash and liquidity	2.5	This course will be an overview of:  * Short-term financing decisions * Working capital and liquidity management	11/30/23	QAS Self-Study
332	Finance	Special Topics in Capital Formation: Derivatives and Hybrid Financing	3.0	This course will be an overview of:  * The reasons companies use alternative financing options * Types of derivatives and hybrid financing * Financing options when using derivatives or hybrid financing	03/31/24	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
333	Finance	Special topics in strategic cost management	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What strategic cost management is and how it is utilized in business</li> <li>* Key criteria, definitions, and terms for strategic cost management</li> <li>* Real-world examples of strategic cost management in use</li> <li>* Current and potential implications of the COVID-19 pandemic on strategic cost management</li> </ul>	07/31/23	QAS Self-Study
334	Finance	Taxes and corporate strategies: Compensation and retirement planning	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Types of compensation plans employers can offer to employees</li> <li>* Types of pension and retirement plan alternatives employers can offer to employees</li> <li>* Tax and nontax factors to consider when structuring compensation contracts, pension plan, or retirement plans</li> <li>* Recent trends in compensation contracts and retirement planning</li> <li>* Impacts of the COVID-19 pandemic on corporate compensation and retirement planning</li> </ul>	12/31/23	QAS Self-Study
335	Finance	Taxes and corporate strategies: Multinational investment decisions	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* History and recent trends of multinational investments of U.S. corporations</li> <li>* Implications of the COVID-19 pandemic on multinational investments</li> <li>* Framework and statistics for multinational taxation</li> <li>* Tax computing and reporting of the U.S. multinational tax system</li> <li>* Tax strategy and incentives for multinational investment decisions</li> </ul>	11/30/23	QAS Self-Study
336	Finance	The Future of the Finance Function in a Digital Economy	1.5		04/30/24	QAS Self-Study
337	Finance	The New Controllershship: Keys to Boosting Financial Performance, Part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Organizational management to allow for change to occur.</li> <li>* Modern, dynamic management techniques.</li> <li>* Planning and reorganizing old ways of budgeting to work in today's new environment.</li> </ul>	12/31/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
338	Finance	The New Controllership: Keys to Boosting Financial Performance, Part 2	1.0	This course will be an overview of: <ul style="list-style-type: none"> <li>* Benchmarking and how to use it to measure control.</li> <li>* Cash management in modern day society.</li> <li>* Electronic systems and cloud computing.</li> </ul>	12/31/23	QAS Self-Study
339	Finance	Working Capital and Supply Chain Management	2.5	This course will be an overview of: <ul style="list-style-type: none"> <li>* Various factors that can impact supply chain management</li> <li>* Companies' working capital considerations</li> <li>* Concerns relating to the management of accounts receivable, inventory, and accounts payable</li> </ul>	03/31/24	QAS Self-Study
340	Finance	Working capital and supply chain management with COVID-19 (coronavirus) implications	2.5	This course will be an overview of: <ul style="list-style-type: none"> <li>* Various factors that can impact supply chain management</li> <li>* Companies' working capital considerations</li> <li>* Concerns relating to the management of accounts receivable, inventory, and accounts payable</li> <li>* Impact of COVID-19 and other economic factors on a company's working</li> </ul>	09/30/23	QAS Self-Study
341	Information Technology	Alteryx: Data Manipulation and Descriptive Analytics	2.0	This course will be an overview of: <ul style="list-style-type: none"> <li>* Examining the steps when performing data analytics.</li> <li>* Understanding a foundation on Alteryx.</li> <li>* Exploring how to use Alteryx to perform several commonly used data manipulation techniques to generate descriptive-level information and highlight potential anomalies.</li> </ul>	09/30/23	QAS Self-Study
342	Information Technology	Bitcoin: Key concepts to understand about the original blockchain	1.5	This course will be an overview of: <ul style="list-style-type: none"> <li>* The advent of Bitcoin</li> <li>* Bitcoin and its use of blockchain</li> <li>* Critical concepts and terminology</li> <li>* How the Bitcoin blockchain works</li> </ul>	06/30/23	QAS Self-Study
343	Information Technology	Blockchain and IT Governance	1.5	This course will be an overview of: <ul style="list-style-type: none"> <li>* Blockchain and IT Governance</li> <li>* Smart Contracts and IT Governance</li> <li>* IT Governance Framework</li> </ul>	11/30/23	QAS Self-Study
344	Information Technology	Blockchain assurance and COSO and COBIT standards	1.5	This course will be an overview of: <ul style="list-style-type: none"> <li>* Blockchain</li> <li>* Distributed Trust and Auditing</li> <li>* COSO</li> <li>* COBIT</li> <li>* Auditing, Standards, Blockchain, and Future of Assurance</li> </ul>	06/30/23	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
345	Information Technology	Bridging the Gap between Understanding and Applying Data Analytics	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Big data and how big data can be utilized within multiple industries</li> <li>* The definition and importance of data analytics, including specific data analytic examples.</li> <li>* Types of analytics that can be performed, data analytic tools, and the benefits of emerging technologies partnering with big data.</li> </ul>	07/31/23	QAS Self-Study
346	Information Technology	Bridging the Gap between Understanding and Applying Data Analytics	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Big data and how big data can be utilized within multiple industries</li> <li>* The definition and importance of data analytics, including specific data analytics examples</li> <li>* Types of analytics that can be performed, data analytics tools, and the benefits of emerging technologies partnering with big data</li> </ul>	03/31/24	QAS Self-Study
347	Information Technology	Building Your Business in the Cloud	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Cloud computing concepts, including storage and software as a service</li> <li>* Data protection strategies</li> <li>* Cloud computing advantages and disadvantages with a focus on storage and software as a service</li> <li>* Using cloud computing and cloud storage in the context of an accounting or financial firm</li> </ul>	07/31/23	QAS Self-Study
348	Information Technology	California Consumer Privacy Act and what it means for accountants	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The details and requirements of the CCPA for businesses as well as the new rights consumers have</li> <li>* How to identify companies and clients that may be subject to the CCPA</li> </ul>	01/31/24	QAS Self-Study
349	Information Technology	Controllershship and IT Management	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The controller's responsibilities in regard to IT systems and internal controls</li> <li>* Differences in the controller's responsibility in designing, implementing, and maintaining effective internal controls based on the size of the company and the management personnel available</li> <li>* A review of the principles and framework provided by the Committee of Sponsoring Organizations (COSO) on enterprise risk management and internal</li> </ul>	08/31/23	QAS Self-Study
350	Information Technology	Cyber never sleeps: How to prevent and protect your organization	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The history of cybercrime.</li> <li>* A review of internal and external cyber threats.</li> <li>* Common cyber red flags.</li> <li>* Strategies to protect your organization from a cyber attack.</li> </ul>	08/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
351	Information Technology	Cybersecurity Preparedness for CPAs	3.0	This course will be an overview of:  * Current cybersecurity threats and how to mitigate data breach risk * SEC and other regulatory guidance on cybersecurity risk and responses	04/30/24	QAS Self-Study
352	Information Technology	Cybersecurity Preparedness for Industry CPAs	3.0	This course will be an overview of:  * Current cybersecurity threats and how to mitigate data breach risk. * SEC and other regulatory guidance on cybersecurity risk and responses. * Guidance for performing and reporting on cybersecurity risk management programs.	08/31/23	QAS Self-Study
353	Information Technology	Cybersecurity Threats and Bad Actors	2.0	This course will be an overview of the:  * Trends in the cybersecurity landscape * Characteristics, traits, and motivations of bad actors * Top cyber methods used by company insiders that threaten organizations * Top cyber methods used by company outsiders that threaten organizations	09/30/23	QAS Self-Study
354	Information Technology	Cybersecurity: Understanding social engineering and its impact on data security	2.0	This course will be an overview of:  * Social engineering. * Six key principles of influence. * Types of social engineering. * Laws. * Prevention.	12/31/23	QAS Self-Study
355	Information Technology	Cybersecurity: How to build a successful cybersecurity program	2.0	This course will be an overview of:  * Information security. * The role of the cybersecurity professional. * The components of a cybersecurity program. * The risks associated with B.Y.O.D., IoT, and third-party access. * The importance of cybersecurity training for employees.	12/31/23	QAS Self-Study
356	Information Technology	Cybersecurity: I've been hacked! Now what? A framework for preventing cyber attacks	2.0	This course will be an overview of:  * History of hacking. * Types of hacking. * Financial services industry hacks. * Strategies to prevent financial data hacking. * Incident response plans.	01/31/24	QAS Self-Study
357	Information Technology	Data Privacy Regulations and Risk Assessment Frameworks	2.0	This course will be an overview of:  * The Impact of Technology on Privacy * Data Privacy and Data Security * Privacy Laws and Data Protection Compliance * Privacy Risk Assessment Frameworks	07/31/23	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
358	Information Technology	Foundations in data and analytics for the accounting profession	1.0	This course will be an overview of:  * How the increase in data and data analysis tools are changing the skills needed in the accounting profession * How to apply the business analytics cycle to identify questions, identify and prepare data, perform analyses, and communicate results * How descriptive, predictive, and prescriptive analytics are used in	07/31/23	QAS Self-Study
359	Information Technology	Global telework - The future of work is here	1.0	This course will be an overview of:  * The future of work is remote work. * Impact of disruptions to the business and the workers. * The types of virtual teams. * The advantages and disadvantages of virtual teams. * Best practices of virtual meetings. * Tools that support virtual collaboration.	09/30/23	QAS Self-Study
360	Information Technology	Going digital, staying human: Retooling your digital dexterity for success	1.0	This course will be an overview of:  * The dynamics of technology in business. * How technology can help or hinder effective functioning and growth of a company. * The mindset required to leverage technology for profitability and productivity.	11/30/23	QAS Self-Study
361	Information Technology	Helping Cyber Clients Build Resiliency	2.0	This course will be an overview of:  * Cybersecurity and cyber resiliency * Ownership, oversight, and governance of cyber resilience in organizations * The NIST cybersecurity and cyber resilience frameworks * A risk management framework and corresponding set of actions that build cyber resiliency	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
362	Information Technology	Identity Theft: How to Detect, Prevent, and Recover in the Digital Age	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Various identity theft schemes.</li> <li>* The most common mistakes made by individuals in failing to protect their identity.</li> <li>* Tips for protecting your identity.</li> <li>* Guidance for fixing problems related to identity theft.</li> </ul>	07/30/23	QAS Self-Study
363	Information Technology	Introduction to IT Security	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Introduction to cybersecurity concepts such as risk management and treatments and security concepts.</li> <li>* Best practices for securing data and other critical infrastructure in an organization.</li> <li>* <u>Review of payment card data security standards and how to assess an</u></li> </ul>	09/30/23	QAS Self-Study
364	Information Technology	Overview of Net Neutrality	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The definition of net neutrality</li> <li>* The history of net neutrality</li> <li>* Legal actions involving Comcast and Verizon</li> <li>* FCC rulemaking on net neutrality under Presidents Obama and Trump</li> <li>* Economic implications of net neutrality</li> <li>* <u>The future of net neutrality</u></li> </ul>	12/30/23	QAS Self-Study
365	Information Technology	Overview of Net Neutrality	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The definition of net neutrality</li> <li>* The history of net neutrality</li> <li>* Legal actions involving Comcast and Verizon</li> <li>* <u>FCC rulemaking on net neutrality</u></li> </ul>	04/30/24	QAS Self-Study
366	Information Technology	Performing and Interpreting Data Analytics	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How to perform descriptive, predictive, and prescriptive analyses using tools available in Microsoft Excel</li> <li>* How to interpret the results of descriptive, predictive and prescriptive analyses</li> <li>* <u>How to identify potential outliers and their potential effect on the analysis</u></li> </ul>	03/31/24	QAS Self-Study



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367	Information Technology	Smart Contracts on the Blockchain	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Distributed ledger concepts, with a focus on smart contracts and blockchain</li> <li>* Key features of smart contracts</li> <li>* Patterns of interaction between smart contracts and blockchains and other real-world systems</li> </ul>	07/31/23	QAS Self-Study
368	Information Technology	Technology ABCs: Artificial Intelligence (AI), Blockchain, and Cybersecurity	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Artificial intelligence (AI) and its uses</li> <li>* Blockchain and virtual currencies</li> <li>* Methods to combat cybercrime and enhance cybersecurity</li> </ul>	03/31/24	QAS Self-Study
369	Information Technology	The Decentralized Autonomous Organization: Key concepts on the future of blockchain-based corporations	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The historical context of decentralized autonomous organizations (DAOs)</li> <li>* The building blocks of DAOs: Key concepts and principles</li> <li>* DAOs in action: Contemporary and emerging models</li> <li>* Emerging regulatory issues for DAOs</li> </ul>	11/30/23	QAS Self-Study
370	Information Technology	The oracle problem: When blockchain smart contracts rely on external data	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Smart contracts, Dapps, and DAOs</li> <li>* Oracles versus data sources</li> <li>* Oracle risks and mitigating actions</li> <li>* Oracles as service organizations</li> </ul>	06/30/23	QAS Self-Study
371	Information Technology	Understanding Blockchain Technology	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics of blockchain</li> <li>* Applications of blockchain to virtual currencies</li> <li>* Applications of blockchain to other types of transactions</li> <li>* Investments in blockchain technology</li> <li>* Regulatory responses to the use of blockchain</li> </ul>	04/30/24	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
372	Management Services	Bystander Training	1.0	This course will be an overview of:  * What is a bystander? * What is harassment? * What is unconscious bias, and what role does it play in harassment? * How do I safely and appropriately get involved in a situation?	09/30/23	QAS Self-Study
373	Management Services	Change Management	1.0	This course will be an overview of:  * Definition of change management * The change management process * The roles in change management	02/28/24	QAS Self-Study
374	Management Services	Characteristics of an effective organization: Success inside and out	2.5	This course will be an overview of:  * The best practices of companies that build success from the inside out.	09/30/23	QAS Self-Study
375	Management Services	Conflict Management: Using Conflict to Your Advantage	1.0	This course will be an overview of:  * What is Conflict * 5 Modes of Conflict * What Conflict mode you use most/least often * What Conflict mode to use in different situations	12/31/23	QAS Self-Study
376	Management Services	Considering an ESOP	2.0	This course will be an overview of:  * The purposes for which ESOPs can be used * The structure of ESOPs * How ESOPs operate * The benefits and disadvantages of ESOPs	02/29/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
377	Management Services	Developing Business in the Professional Services Industry	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The values and beliefs required to effectively develop new business.</li> <li>* Process and tools for strategically building a network.</li> <li>* The planned account development (PAD) process including industry and company analysis, opportunity identification, and pursuit planning.</li> <li>* The client discussion process (CDP) and key skills.</li> <li>* Opportunity follow-up including debrief, next steps planning, and communication.</li> </ul>	03/31/24	QAS Self-Study
378	Management Services	Drive Organizational Efficiency and Effectiveness Through Control & Performance Evaluation	3.0	<p>The ability to accurately and successfully evaluate performance and link performance to control standards is critical for organizations that seek to maximize effectiveness and efficiency. See how the proper control and performance evaluation techniques, applied to operations, marketing and finance, can ensure companywide success.</p>	06/30/23	QAS Self-Study
379	Management Services	Leading through emotional intelligence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The research on emotional intelligence.</li> <li>* Daniel Goleman's five domains of emotional intelligence.</li> <li>* The 20 competencies for each domain of emotional intelligence.</li> <li>* Differences between leaders with high emotional intelligence and leaders with low emotional intelligence.</li> <li>* Suggestions for improving your emotional intelligence.</li> <li>* Benefits of emotional intelligence for leaders and the organization.</li> </ul>	08/31/23	QAS Self-Study
380	Management Services	Management Keys to Success: Culture and Leadership	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Why some organizations are more successful than others</li> <li>* How a finance professional can best navigate the new-style organization and influence its success</li> <li>* How a finance professional can be more successful as an individual</li> </ul>	03/31/24	QAS Self-Study
381	Management Services	Management Keys to Success: Hiring the Best Personalities	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How to hire the best people</li> <li>* How to train people to be their best</li> <li>* How to motivate to keep the best people</li> </ul>	03/31/24	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
382	Management Services	Practical Project Management Series #2: Kicking Off a New Project Right with Strong Goals and Support	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> <li>* The benefits of a strong project kickoff</li> <li>* The steps of a strong project start</li> <li>* Practical "tools" for project manager and team for each step</li> <li>* How to use a Kickoff meeting to work on each step</li> </ul>	07/31/23	QAS Self-Study
383	Management Services	Practical Project Management Series #3: Building a Strong Team and Communicating Throughout	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> <li>* What a strong team looks like and does</li> <li>* The stages of team development, what happens in each, and how to accelerate to becoming a strong team</li> <li>* Conflict in project teams, typical sources and reactions, and how to handle and avoid</li> <li>* Important values, perceptions, styles, preferences of each team member and why they matter for a strong team</li> <li>* Team norms and operating agreements, why they matter, and how to create them</li> </ul>	07/31/23	QAS Self-Study
384	Management Services	Project management: Be a people-savvy leader throughout	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What it means to lead people on a project.</li> <li>* Why influence is a critical part of the PM leadership role, and how to develop and utilize influence with individuals.</li> <li>* How to grow the PM's circle of influence and gain additional access for broader influence to achieve project goals.</li> <li>* The PM role in leading critical project decision-making and tools that can help.</li> <li>* How a leader communicates and comports themselves and why it matters.</li> </ul>	06/30/24	QAS Self-Study
385	Management Services	Project management: Be a people-savvy leader throughout (7)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What it means to lead people on a project.</li> <li>* Why influence is a critical part of the PM leadership role, and how to develop and utilize influence with individuals.</li> <li>* How to grow the PM's circle of influence and gain additional access for broader influence to achieve project goals.</li> <li>* The PM role in leading critical project decision-making and tools that can help.</li> <li>* How a leader communicates and comports themselves and why it matters.</li> </ul>	06/30/23	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
386	Management Services	Project management: Begin a project with strong goals and support	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> <li>* The benefits of a strong project kickoff</li> <li>* The steps of a strong project start</li> <li>* Practical "tools" for project manager and team for each step</li> <li>* How to use a Kickoff meeting to work on each step</li> </ul>	07/31/24	QAS Self-Study
387	Management Services	Project management: Build a strong team with communication	1.5	<p>This course will cover:</p> <ul style="list-style-type: none"> <li>* What a strong team looks like and does</li> <li>* The stages of team development, what happens in each, and how to accelerate to becoming a strong team</li> <li>* Conflict in project teams, typical sources and reactions, and how to handle and avoid</li> <li>* Important values, perceptions, styles, preferences of each team member and why they matter for a strong team</li> <li>* Team norms and operating agreements, why they matter, and how to create them</li> </ul>	07/31/24	QAS Self-Study
388	Management Services	Project management: Close strongly with customers and the team	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What it means to finish a project strongly and the sequence of work to achieve.</li> <li>* Techniques for judging that the deliverables of a project are ready to go to customers.</li> <li>* Approaches for planning ahead for and executing transitions of the project's deliverables to the customer and any support teams.</li> <li>* Techniques for closing out a project with team appreciation and feedback.</li> </ul>	06/30/23	QAS Self-Study
389	Management Services	Project Management: Identifying and handling project risks	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What project risk is and when a team should consider it during a project</li> <li>* Techniques for identifying risks to a project's success</li> <li>* How to assess whether and how much each risk could hurt a project</li> <li>* Ways to avoid or lessen the likelihood and/or severity of a risk occurring</li> <li>* How to pay proactive ongoing attention to risks throughout a project</li> </ul>	12/31/23	QAS Self-Study
390	Management Services	Project management: Plan the work, resources, budget, timeline	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Parallel, iterative process for planning a project</li> <li>* How to identify all the cross-functional work on a project</li> <li>* How to collaboratively create and evolve a project timeline</li> <li>* How to create a project budget and procurement plan</li> <li>* How to assess the team's estimates, make trade-offs, and evolve to an agreed-upon plan for the project</li> </ul>	04/30/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
391	Management Services	Project management: Practical project management (for any effort)	1.5	<p>This course will be an overview of the:</p> <ul style="list-style-type: none"> <li>* The need for practical techniques for managing projects</li> <li>* Philosophy of a "just enough, just right" approach</li> <li>* Foundational tenets that determine project success</li> <li>* Lifecycle of stages for a team to organize a project and collaborate throughout</li> </ul>	02/28/24	QAS Self-Study
392	Management Services	Sexual harassment – creating a safe and positive workplace (IL)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act (IHRA), and case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment, and retaliation in the workplace</li> <li>* The different types of workplace discrimination and harassment in Illinois</li> <li>* Current trends in legislation associated with sexual harassment in the workplace</li> <li>* Employees' rights and employers' responsibilities under federal and Illinois law</li> <li>* Strategies for preventing workplace discrimination and harassment and creating a safe workplace environment</li> </ul>	02/28/24	QAS Self-Study
393	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Current climate, events, and trends associated with sexual harassment in the workplace</li> <li>* Model sexual harassment prevention policies</li> <li>* Appropriate training requirements and contents</li> <li>* Next steps for enacting ongoing cultural change</li> </ul>	02/29/24	QAS Self-Study
394	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace (CA)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Current climate, events, and trends associated with sexual harassment in the workplace</li> <li>* Model sexual harassment prevention policies</li> <li>* Appropriate training requirements and contents</li> <li>* Next steps for enacting ongoing cultural change</li> </ul>	02/29/24	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
395	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace (ME)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Current climate, events, and trends associated with sexual harassment in the workplace</li><li>* Model sexual harassment prevention policies</li><li>* Appropriate training requirements and contents</li><li>* Next steps for enacting ongoing cultural change</li><li>* Title VII of the Civil Rights Act of 1964, the Maine Human Rights Act ("MHRA"), and case law principles concerning the prohibition and prevention of sex discrimination, sexual harassment, and retaliation in the workplace</li><li>* The different types of workplace sexual harassment in Maine</li><li>* Current trends, events, and legislation associated with sexual harassment in the workplace</li><li>* Employees' rights and employers' responsibilities under federal and Maine law</li><li>* Strategies for preventing sexual harassment and creating a safe workplace environment</li></ul>	02/29/24	QAS Self-Study
396	Management Services	Sexual Harassment: Creating a Safe and Positive Workplace (NY Employee Focused)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Title VII of the Civil Rights Act of 1964, the New York State Human Rights Law, the New York City Human Rights Law, and case law principles concerning the prohibition and prevention of workplace discrimination, sexual harassment, and retaliation.</li><li>* The different types of workplace discrimination and harassment in New York State and City.</li><li>* Employees' rights and employers' responsibilities.</li><li>* Strategies for preventing workplace discrimination and harassment.</li></ul> <p>Note: New York State and New York City requires employers to provide employees with sexual harassment prevention training fulfilling set requirements. This course covers all New York State and New York City requirements with the exception of the employer/employee interactive portion. New York employers should be prepared to address questions raised by employees including those specific to their industry, questions about the organization's reporting process and questions about how hypothetical cases would be handled, including discussions regarding any internal compliant process available to employees to address sexual harassment claims.</p>	06/30/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
397	Management Services	Sexual harassment—Creating a safe and positive workplace (CA)	2.0	This course will be an overview of:  * Title VII and FEHA provisions and case law principles concerning the prohibition against and the prevention of sexual harassment, discrimination, and retaliation in the workplace * Current climate, events, and trends associated with sexual harassment in the workplace * Employers' responsibilities for establishing and maintaining a safe work environment * Next steps for enacting ongoing cultural change to eliminate workplace harassment	08/31/23	QAS Self-Study
398	Management Services	Sexual harassment—Creating a safe and positive workplace (ME)	2.0	This course will be an overview of:  * Title VII of the Civil Rights Act of 1964, the Maine Human Rights Act ("MHRA"), and case law principles concerning the prohibition and prevention of sex discrimination, sexual harassment, and retaliation in the workplace * The different types of workplace sexual harassment in Maine * Current trends, events, and legislation associated with sexual harassment in the workplace * Employees' rights and employers' responsibilities under federal and Maine law * Strategies for preventing sexual harassment and creating a safe workplace environment	08/31/23	QAS Self-Study



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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
399	Management Services	Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 1	3.0	It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.	09/30/23	QAS Self-Study
400	Management Services	Strategic Management: The Tools to Compete in the Era of Rapid Change, Part 2	3.0	It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.	09/30/23	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
401	Management Services	Techniques for project scope and time management	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* What "project scope" includes and techniques for being thorough in defining scope with the team and customers</li><li>* What the time parameters of a project include, and techniques for being thorough in project schedule definition</li><li>* What "scope management" and "time management" are, when they occur, and techniques for managing throughout a project or contract</li><li>* What "scope creep" is, typical sources, how to recognize that it's happening or could happen, and what to do about it</li><li>* Signs of current or coming schedule slips and how to address what</li><li>* types of scope creep can happen in contractual engagements with customers or vendors, and techniques for avoiding or recovering</li><li>* Techniques to manage scope, time, and related quality impacts to adjust a project and still meeting most important project goals</li></ul>	09/30/23	QAS Self-Study
402	Management Services	Why Incorporate Environmental, Social, and Corporate Governance (ESG)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Background of environmental, social, and corporate governance (ESG)</li><li>* Importance of ESG</li><li>* Trends in investor consideration of ESG</li><li>* Requirements and recommended considerations of financial statement disclosures related to ESG</li></ul>	07/31/23	QAS Self-Study
403	Personal Development	10 Habits of highly successful careers	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Habits you can work on to advance in your career.</li><li>* Tasks you should be working on.</li><li>* Questions you should ask yourself in taking ownership for your career.</li><li>* When to ask others for help to ensure you are getting the guidance and advice you need.</li></ul>	01/31/24	QAS Self-Study
404	Personal Development	Becoming a highly effective performer! Making the best of YOUR time!	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* What is difficult about managing YOUR time?</li><li>* How to set priorities.</li><li>* What is the distinction between distractions and procrastination.</li><li>* How to gain a discipline around your biggest tasks.</li></ul>	06/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
405	Personal Development	Becoming a Manager	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definition of the manager role</li> <li>* The values and beliefs needed to be a great manager</li> <li>* The new range of skills required of managers</li> <li>* The goals, process, and skills of delegating and providing feedback effectively</li> <li>* Working examples of management skills in action</li> <li>* Recommended action planning process for applying program learning to the job</li> </ul>	11/30/23	QAS Self-Study
406	Personal Development	Being a Trusted Advisor	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Elements of building trust with clients, prospects, and internal stakeholders</li> <li>* The values and beliefs of a trusted advisor</li> <li>* Critical required skills including listening, partnering, flexibility, and emotional intelligence</li> <li>* The trusted advisor approach to developing new business including networking, prospect pursuit, and proposals</li> <li>* Building a trusted advisor culture and approach in your department, whether client-facing or internal service focused</li> </ul>	03/31/24	QAS Self-Study
407	Personal Development	Careers in accounting	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Accounting's specialized areas</li> <li>* Different careers available to accountants</li> <li>* How the role of an accountant varies by organization and function</li> </ul>	06/30/23	QAS Self-Study
408	Personal Development	Critical Thinking – The Key to Success in Any Job	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What are the top skills and attributes employers look for?</li> <li>* What is Critical Thinking?</li> <li>* Why is Critical Thinking important?</li> <li>* What are the steps of Critical Thinking?</li> <li>* How do you develop Critical Thinking skills in others and yourself?</li> </ul>	12/31/23	QAS Self-Study
409	Personal Development	Finding a Better Work-Life Balance	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Work-life balance</li> <li>* Causes and dangers of work-life imbalance</li> <li>* Positive aspects of work-life balance</li> <li>* Strategies for achieving balance between work and life</li> <li>* Alternative approaches to the concept of work-life balance</li> </ul>	09/30/23	QAS Self-Study
410	Personal Development	Getting “UPI” Supercharging Your Energy	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The Time Management "Trap"</li> <li>* The Energy Supercharger Model</li> <li>* Boosting physical, intellectual, emotional, spiritual energy</li> <li>* Dodging the Energy Vampires</li> <li>* Energy-building tips and tricks</li> </ul>	06/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
411	Personal Development	How To Support And Engage Your Team During A Crisis	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The risks associated with a crisis and how to create a crisis management plan and response team</li> <li>* Best practices for in-person and remote work during a crisis that focus on communication, schedules, management, and technology use</li> <li>* Methods of motivating in-person and remote employees using time management, stress management, recognition, team building, and cross-training</li> <li>* How companies can act as a resource for employees during difficult times, establish a support network, and prioritize health and safety</li> </ul>	06/30/23	QAS Self-Study
412	Personal Development	It's worse than you thought: A leadership mindset to flourish in tough times	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The techniques and tips leaders can use to navigate the stormy waters of COVID-created change</li> <li>* How to take advantage of the opportunities change brings to flourish in the post-pandemic world</li> <li>* How to spark the "outside the box" creativity that will set you and your organization apart in an economy that demands bold new approaches to address emerging problems</li> </ul>	07/31/23	QAS Self-Study
413	Personal Development	Leading with empathy	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What empathy is and why it matters.</li> <li>* Barriers to empathy.</li> <li>* Positive impact of empathy to the bottom line.</li> <li>* How to develop empathy skills.</li> <li>* Manager's role when there are signs of struggle.</li> </ul>	08/31/23	QAS Self-Study
414	Personal Development	Managing with courage	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What is managerial courage?</li> <li>* How to develop managerial courage.</li> <li>* The impact of managerial courage.</li> <li>* Habit to build to support managerial courage.</li> <li>* How to coach others to have managerial courage.</li> </ul>	09/30/23	QAS Self-Study
415	Personal Development	Managing Your Career Using the 70-20-10 Rule	1.5	<p>This course will be an overview of the:</p> <ul style="list-style-type: none"> <li>* Best practices in career development</li> <li>* Research on time-tested guidelines for successful development of managers into leaders</li> <li>* 70-20-10 rule for career development</li> <li>* Self-assessment process of career development plan</li> </ul>	03/31/24	QAS Self-Study
416	Personal Development	No easy choices: Decision-making under stress	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The art and science of making better decisions – especially now in the wake of COVID-created stress</li> <li>* Opening your eyes – and your colleagues' – to the blind spots that can lead to bad decisions</li> <li>* Pushing through the barrier of fear so that you can make the tough choices that lead to a better future for you and others</li> </ul>	07/31/23	QAS Self-Study



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417	Personal Development	Power of Positivity	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The definitions, characteristics, and benefits of positivity</li> <li>* Different forms of positivity</li> <li>* The actions and behaviors that lead to positive life and career outcomes for you</li> <li>* Steps to measure your positivity</li> <li>* How to apply positivity to your life and career</li> </ul>	06/30/23	QAS Self-Study
418	Personal Development	Problem Solving	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* How to identify the real problem, not just the symptoms.</li> <li>* How to identify the stakeholders involved in the problem.</li> <li>* How to select analytical tools to analyze the problem.</li> <li>* How to select creative tools to generate alternative solutions.</li> <li>* How to generate an impact analysis.</li> </ul>	07/31/23	QAS Self-Study
419	Personal Development	Psychological Safety: Creating Safe Places for Employees to Thrive	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The workplace stressors that employees face.</li> <li>* How to fight against bias in the workplace.</li> <li>* Learning how to make the workplace a place of psychological safety.</li> <li>* Strategies to handle workplace scenarios.</li> </ul>	06/30/23	QAS Self-Study
420	Personal Development	Serving on a Board: What a CPA Needs to Know	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* General information about board service for both corporate and not-for-profit entities</li> <li>* Identifying organizations or companies that may be a good fit for board service</li> <li>* Governance considerations for board members</li> <li>* Professional benefits to the CPA of serving on a board</li> </ul>	06/30/23	QAS Self-Study
421	Personal Development	Stress Management at Work	2.0	<p>This course will help participants:</p> <ul style="list-style-type: none"> <li>* Understand the symptoms of stress</li> <li>* Identify workplace stress triggers</li> <li>* Recognize the emotional and physical impacts of stress</li> <li>* Determine the most appropriate coping skills to alleviate stress in the workplace</li> <li>* Create a healthy work environment (managers)</li> </ul>	09/30/23	QAS Self-Study
422	Personal Development	The Millennial Leaders	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The characteristics of the millennial leaders' generation</li> <li>* The different types of leadership jobs millennials hold and the trends over the last several years</li> <li>* Millennial leaders' management style and the skills they will need to be successful in the future workforce</li> </ul>	06/30/23	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
423	Personal Development	The power of personalities at work	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Different personality types</li> <li>* The motivational drives of personality types</li> <li>* Common frustrations various personality types may experience</li> <li>* How different personality types communicate</li> <li>* Best personality types to work together in peer-to-peer and manager-to-peer scenarios</li> <li>* Tips and techniques that various personality types can use to create <b>powerful professional outcomes</b></li> </ul>	09/30/23	QAS Self-Study
424	Personal Development	The truth about multitasking	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Why multitasking has become the norm in the accounting profession</li> <li>* The latest research on the impact of both multitasking and multicomunication on outcomes and workplace performance</li> <li>* Whether multitasking is effective or not, and when</li> <li>* Alternatives to multitasking and multicomunication</li> <li>* <b>Healthy multitasking tips for times when it is unavoidable</b></li> </ul>	12/31/23	QAS Self-Study
425	Personal Development	Time Management for Professionals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Causes of time wasters at work</li> <li>* Common and effective time management systems</li> <li>* Productivity-enhancing techniques</li> <li>* Holding productive meetings virtually and in person</li> <li>* <b>Creating a work culture of productivity</b></li> </ul>	08/31/23	QAS Self-Study
426	Personal Development	Who needs conflict anyway: Reframing to avoid and mitigate conflict	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Conflict is not about you: Framing, the rapport cycle and the structure of conflict</li> <li>* That's not what I meant!: Strategies for avoiding conflict</li> <li>* <b>Damage control: Tactics for mitigating conflict</b></li> </ul>	10/31/23	QAS Self-Study
427	Personal Development	Women Lead with Confidence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The confidence gap</li> <li>* Elements of confidence</li> <li>* Techniques to develop confidence</li> <li>* Actions to take to reinforce confidence</li> <li>* <b>How to encourage and develop women to be leaders</b></li> </ul>	10/31/23	QAS Self-Study
428	Personnel/Human Resources	Diagnosing your organization	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The nonfinancial organizational diagnosis processes.</li> <li>* Reasons to conduct a nonfinancial organizational assessment.</li> <li>* Criteria for selecting the nonfinancial organizational assessment team (internal and external).</li> <li>* Overview of popular nonfinancial assessment models.</li> <li>* <b>Overview of nonfinancial organizational analysis models.</b></li> </ul>	12/31/23	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
429	Personnel/Human Resources	Establishing a Successful Mentoring Program	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The components of a successful Mentoring Programs.</li> <li>* Different types of Mentoring Programs.</li> <li>* Roles and expectations in the Mentoring Program.</li> <li>* Best practices of successful Mentoring Programs.</li> <li>* The process of selecting, matching, and monitoring participants in the Mentoring Program.</li> <li>* Recommended training for participants in the Mentoring Program.</li> <li>* <u>Fixing a broken Mentoring Program.</u></li> </ul>	07/31/23	QAS Self-Study
430	Personnel/Human Resources	Establishing a Successful Mentoring Program	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The components of a successful mentoring program</li> <li>* Different types of mentoring programs</li> <li>* Roles and expectations in the mentoring program</li> <li>* Best practices of successful mentoring programs</li> <li>* The process of selecting, matching, and monitoring participants in the mentoring program</li> <li>* Recommended training for participants in the mentoring program</li> <li>* <u>Fixing a broken mentoring program</u></li> </ul>	04/30/24	QAS Self-Study
431	Personnel/Human Resources	Fostering a Culture of Ownership	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions of responsibility, accountability, entitlement, employee satisfaction, employee engagement, culture and ownership.</li> <li>* Essential elements of a culture of ownership.</li> <li>* <u>Building a culture of ownership.</u></li> </ul>	11/30/23	QAS Self-Study
432	Personnel/Human Resources	Fostering a Culture of Premier Client Experience (CX)	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions and latest research on best practices in CX.</li> <li>* Levels of maturity in CX.</li> <li>* Components of CX competency.</li> <li>* Troubleshooting problems in your CX.</li> <li>* Accelerating the CX advantage.</li> <li>* <u>Traits of top CX-focused leaders.</u></li> </ul>	11/30/23	QAS Self-Study
433	Personnel/Human Resources	Help your new hires hit the ground running	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The definitions onboarding, orientation, assimilation and organizational culture.</li> <li>* Research on the importance of onboarding and productivity and retention.</li> <li>* How to assimilate new leaders and new team members.</li> <li>* <u>Strategies for the first 90 days.</u></li> </ul>	02/28/24	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
434	Personnel/Human Resources	Implementing a Competency Framework for Accountants	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basic elements of a competency</li> <li>* Steps in developing a competency framework</li> <li>* Current CPA competency model</li> <li>* Process to create a training and development framework</li> <li>* How to assess proficiency</li> <li>* Components of the individual development plan</li> </ul>	11/30/23	QAS Self-Study
435	Personnel/Human Resources	Launching a Winning Team	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* What is a team-based organization.</li> <li>* How a team-based organization differs from a hierarchy.</li> <li>* How do teams develop.</li> <li>* How to assess the "maturity" levels of teamwork in communications, interpersonal relationships, collaboration with other teams, accountability, and productivity.</li> </ul>	07/31/23	QAS Self-Study
436	Personnel/Human Resources	Leading vs. managing: What to do when and with whom	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Leaders vs. Managers: Born or Made?</li> <li>* Leading vs. Managing Framework</li> <li>* Questions Leaders and Managers MUST Ask</li> </ul>	09/30/23	QAS Self-Study
437	Personnel/Human Resources	Motivating remote workers	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions and theories of motivation.</li> <li>* Passion pyramid.</li> <li>* Tips for managers to foster a culture of virtual collaboration.</li> </ul>	07/31/23	QAS Self-Study
438	Personnel/Human Resources	Myths and realities of working from home	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Research on working from home.</li> <li>* Myths and realities about the home workspace.</li> <li>* Myths and realities about the remote worker.</li> <li>* Myths and realities about remote work productivity.</li> </ul>	08/31/23	QAS Self-Study
439	Personnel/Human Resources	Performance management essentials	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Elements of the performance management cycle</li> <li>* Process for planning the timeline of activities</li> <li>* The structure the documentation process</li> <li>* The structure of the performance appraisal meeting</li> <li>* Do's and Don'ts of performance management</li> </ul>	06/30/23	QAS Self-Study
440	Personnel/Human Resources	Stimulating innovative thinking in your team	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions of creativity and innovation.</li> <li>* Innovation team processes.</li> <li>* Tools for creating solutions.</li> <li>* Adoption of innovative solutions.</li> </ul>	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
441	Personnel/Human Resources	Talent management and succession planning	1.0	This course will be an overview of:  * Definitions and trends. * Talent management. * Succession planning and using the 9-box grid.	06/30/23	QAS Self-Study
442	Personnel/Human Resources	The power of using compelling questions	1.0	This course will be an overview of:  * What is a question? * Why use questions? * Questions for o Developing a strategy. o Problem solving. o Decision making. o Creativity. o Interpersonal communications. o Personal career success.	06/30/23	QAS Self-Study
443	Personnel/Human Resources	Training and Developing Employees Using a Competency Framework	1.5	This course will be an overview of:  * Defining components of a competency framework * Developing a competency framework * Developing a training and development framework * Explaining the employee individual development plan	07/31/23	QAS Self-Study
444	Personnel/Human Resources	Turning around a dysfunctional team	1.0	This course will be an overview of:  * The major causes of dysfunction in a team. * How to evaluate leadership influence (if any) on the team's dysfunction. * The steps to resolve team dysfunctions. * Managing the dynamics of virtual team dysfunctions.	12/31/23	QAS Self-Study
445	Regulatory Ethics	2022 Professional Ethics Update	2.0	This course will be an overview of:  * Recent regulatory ethics changes including an overview of the Code of Professional Conduct and the Conceptual Framework. * Exposure drafts and final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA. * The status of PEEC's 3-year plan.	08/31/23	QAS Self-Study
446	Regulatory Ethics	A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs	4.0	This State Board-approved course meets state license renewal requirements for ethics.  This course will be an overview of:  The definition of ethics and various theories of ethics A review of the AICPA Code of Professional Conduct A review of the Texas Rules of Professional Conduct The temptations of unethical behaviors The implementation of best practices of ethical behavior	05/21/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
447	Regulatory Ethics	AICPA's Ethics Codification Project	2.0	The AICPA's Ethics Codification is the primary focus of this course—its history, purpose, and organization. The course outlines the key changes implemented as a result of the project and explains the conceptual framework approach to the new Codification. Concrete examples are employed to illustrate how to use the new Codification as well as how to use the research features available that are online.	07/31/23	QAS Self-Study
448	Regulatory Ethics	Annual Professional Ethics Update 2023	2.0	This course will be an overview of:  * Recent regulatory ethics changes * Final interpretations issued by the Professional Ethics Executive Committee (PEEC) of the AICPA	04/30/24	QAS Self-Study
449	Regulatory Ethics	California Regulatory Review	2.0	This course provides California licensees an understanding of provisions of the California Accountancy Act and the Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. The course also includes an overview of historic and recent disciplinary actions taken by the California Board of Accountancy, highlighting the misconduct which led to licensees being disciplined. This course includes a discussion of the following laws and regulations:  * California Accountancy Act Articles: Articles 1.5, 3, 3.5, 4, 5.5, 6, 6.5 and 7. * California Board of Accountancy Regulations, Articles 1, 6, 9, 12, 12.5, and 13.	04/30/24	QAS Self-Study
450	Regulatory Ethics	California Regulatory Review RRS-026-0418	2.0	This course provides California licensees an understanding of provisions of the California Accountancy Act and the Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. The course also includes an overview of historic and recent disciplinary actions taken by the California Board of Accountancy, highlighting the misconduct which led to licensees being disciplined. This course includes a discussion of the following laws and regulations:  * California Accountancy Act Articles: Articles 1.5, 3, 3.5, 4, 5.5, 6, 6.5 and 7. * California Board of Accountancy Regulations, Articles 1, 6, 9, 12, 12.5, and 13.	04/30/24	QAS Self-Study
451	Regulatory Ethics	Creating a Culture of Integrity	2.0	This course will be an overview of:  * Integrity generally, including definitions and the importance of integrity in the workplace * The general steps required to build a culture of integrity * Common examples of incorporating the five-step process to build a culture of integrity in a workplace * Strategies for balancing integrity with business challenges	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
452	Regulatory Ethics	Delaware Ethics	4.0	<p>This State Board-approved course meets state license renewal requirements for ethics.</p> <p>*The AICPA Code of Professional Conduct</p> <p>*The state-specific rules governing professional conduct in Delaware</p> <p>*The processes, procedures, and governing bodies responsible for enforcing the rules applicable to those engaged in the practice of public accounting in Delaware</p>	06/30/23	QAS Self-Study
453	Regulatory Ethics	Ethics and Professional Conduct for CPAs in Florida	4.0	<p>This course has been approved to meet the Ethics requirement in the state of Florida. It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. This course also covers the AICPA Code of Professional Conduct and specific requirements for CPAs licensed in the state of Florida. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See not only how unethical behavior can ruin careers, bring debilitating expenses and fines to any company, and lead to prison terms for executives and others, but how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.</p>	06/30/23	QAS Self-Study
454	Regulatory Ethics	Ethics and Professional Conduct for CPAs in Florida (approval 0020313)	4.0	<p>This course has been approved to meet the Ethics requirement in the state of Florida. It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. This course also covers the AICPA Code of Professional Conduct and specific requirements for CPAs licensed in the state of Florida. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See not only how unethical behavior can ruin careers, bring debilitating expenses and fines to any company, and lead to prison terms for executives and others, but how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.</p>	06/30/23	QAS Self-Study
455	Regulatory Ethics	Ethics Unplugged: Technology Obligations 2022	2.0	<p>This Virginia board-approved course meets license renewal requirements for ethics. Accountants must grapple with ethics issues such as data security, the privacy of sensitive information, secure use of the Internet, working remotely, and independence impairment with consulting services. This course will discuss ethical considerations in this new world of "technoethics."</p>	11/30/23	QAS Self-Study



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456	Regulatory Ethics	Government Ethics and Independence	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Rules that govern ethical behavior and independence in the government environment</li> </ul>	12/31/23	QAS Self-Study
457	Regulatory Ethics	Idaho Accountancy Act and Rules	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Rules and regulations applicable to Idaho CPAs</li> <li>* The Idaho Accountancy Act applicable to Idaho CPAs</li> <li>* Licensing requirements applicable to Idaho CPAs and accounting firms</li> <li>* Processes and procedures applicable to those engaged in the practice of public accountancy in Idaho, including ethical foundations</li> </ul>	01/31/24	QAS Self-Study
458	Regulatory Ethics	Independence – Historical Insights and Today’s Rules	3.0	<p>Well-developed accounting standards and independent audits have helped make the U.S. capital markets a national asset. Because auditor objectivity is crucial to investor confidence, regulators and others become concerned when they perceive actions that may impair or appear to impair independence. That's why accounting compliance in today's business world demands a solid understanding of the most current ethics rules relating to independence, no matter the regulatory body.</p>	07/31/23	QAS Self-Study
459	Regulatory Ethics	Independence Requirements for Auditors	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The requirements for independence included in the AICPA's Code of Professional Conduct</li> </ul>	03/31/24	QAS Self-Study
460	Regulatory Ethics	Independence technical overview	1.5	<p>This course will be a high-level overview of:</p> <ul style="list-style-type: none"> <li>* The independence rules from the American Institute of Certified Public Accountants (AICPA)</li> <li>* The independence rules from the Securities and Exchange Commission (SEC)</li> <li>* The independence rules from the Public Company Accounting Oversight Board (PCAOB)</li> <li>* The IRS independent tax return preparer rules</li> <li>* Global independence standards established by the International Federation of Accountants (IFAC) and the International Ethics Standards Board for Accountants (IESBA)</li> </ul>	11/30/23	QAS Self-Study



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461	Regulatory Ethics	Independence Update – AICPA, GAGAS & PCAOB	2.0	This course will look at the various rules related to Independence and compare and contrast the requirements. Each standard setter has put their own flavor on the concept of independence. This overview course will help auditors understand the nuances of independence and insure they meet the requirements to perform attest services for their clients.	12/29/23	QAS Self-Study
462	Regulatory Ethics	Independence Update: AICPA, GAGAS & PCAOB	2.0	This course will be an overview of:  * This course will look at the various rules related to Independence and compare and contrast the requirements. Each standard setter has put their own flavor on the concept of independence. This overview course will help auditors understand the nuances of independence and ensure they meet the requirements to perform attest services for their clients.	04/30/24	QAS Self-Study
463	Regulatory Ethics	IRS Circular 230	1.5	This course will be an overview of:  * The history of the issuance of Circular 230 by the Treasury Department. * The authority granted to, and responsibilities of, the Office of Professional Responsibility. * The parties subject to Circular 230. * The current requirements regarding Circular 230 applicable to tax practitioners.	01/31/24	QAS Self-Study
464	Regulatory Ethics	Louisiana Ethics	3.0	This course will be an overview of:  * Regulatory agencies who oversee Certified Public Accountants * Concepts and rules applicable to Louisiana's Certified Public Accountants * Similarities and differences between the AICPA Code of Professional Conduct and Louisiana Board Rules * How to apply regulatory guidance as a practicing Louisiana Certified Public Accountant	12/29/23	QAS Self-Study
465	Regulatory Ethics	Mississippi Public Accountancy Law and Regulations	1.0	This course will be an overview of:  * Mississippi's Public Accountancy Law and Regulations	11/30/23	QAS Self-Study
466	Regulatory Ethics	Navigating the International Code of Ethics for Professional Accountants	1.5	This course will be an overview of:  * The international ethics environment and applicable regulations * The International Ethics Standards Board for Accountants * The four main parts of the ICEPA and the key standards within each section * Ethics standards for both accountants in public practice and in business * Ethics standards for those performing audit or review engagements and those performing services other than auditing or reviewing	07/31/23	QAS Self-Study



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467	Regulatory Ethics	New York Ethics	4.0	This program utilizes the Laws and Regulations as promulgated by the New York State Board for Public Accountancy as the framework for presenting this material. Additionally, the ethical guidance developed by the AICPA restructured via the Codification of Ethical Standards has been inserted into the framework where appropriate. A detailed outline is provided in the major topic/concept index.	10/31/23	QAS Self-Study
468	Regulatory Ethics	NOCLAR: Ethics & Audit Requirements	1.0	This course will be an overview of:  * "Responding to Noncompliance With Laws and Regulations" [1.180.010 and 2.180.010] * SAS 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations	04/30/24	QAS Self-Study
469	Regulatory Ethics	Ohio - professional standards and responsibilities	3.0	This course will be an overview of:  * Ohio statutes, board rules, and regulations * Rules for practicing as a CPA in Ohio * Ohio rules of professional conduct, ethical guidance, and disciplinary process * The AICPA Code of Professional Conduct and its applicability for accounting professionals * Ethical standards addressed by the SEC and the PCAOB	11/30/23	QAS Self-Study
470	Regulatory Ethics	Oregon Ethics	4.0	This State Board-approved course meets state license renewal requirements for ethics. After completing this course, the learner should be able to:  Apply the AICPA Code of Professional Conduct ("Code"). Recognize case studies, case law, and examples related to the laws and rules governing accountants in Oregon. Recognize where and how to access law and regulations governing accountancy in Oregon state, including those issued by the AICPA and the Board.	03/31/24	QAS Self-Study
471	Regulatory Ethics	South Carolina Ethics	2.0	Effective May 16, 2022, South Carolina licensees are required to take two-credit hours of ethics. This course meets state license renewal requirements for ethics.  This course will cover the AICPA Code of Professional Conduct and the role of the Securities and Exchange Commission.  Alternatively, a licensee of this state could also take an ethics course in the field of study of behavioral ethics.	07/31/23	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
472	Regulatory Ethics	Standards for Tennessee CPAs: State Specific Ethics	2.0	<p>This state board-approved course meets state license renewal requirements for ethics.</p> <p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Importance of ethics</li> <li>* Tennessee State Board of Accountancy</li> <li>* License requirements</li> <li>* Continuing professional education</li> <li>* Unlicensed activity</li> <li>* Peer review</li> <li>* What's new</li> <li>* Code of professional conduct</li> <li>* Complaint process</li> </ul>	08/31/23	QAS Self-Study
473	Regulatory Ethics	The Role of the Whistleblower	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The role of the whistleblowing in the workplace</li> <li>* A historic overview of famous cases and their outcomes</li> <li>* Laws protecting workers' rights in whistleblowing cases</li> <li>* Programs, procedures, and concepts important to whistleblowing laws</li> </ul>	07/31/23	QAS Self-Study
474	Regulatory Ethics	Utah ethics - Certified Public Accountant Licensing Act and Associated Rule	1.0	<p>This course meets state license renewal requirements for one hour of CPE that covers Title 58, Chapter 26a, the Certified Public Accountant Licensing Act, and Rule R156-26a. Utah licensees also need three credits on the AICPA Code of Conduct, ethical dilemmas, and business ethics.</p> <p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Utah's CPE requirements for ethics</li> <li>* The Utah Certified Public Accountant Licensing Act</li> <li>* The Certified Public Accountant Licensing Act Rule</li> </ul>	08/31/23	QAS Self-Study
475	Regulatory Ethics	Washington State Ethics 2023	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The AICPA Code of Professional Conduct and its applicability for accounting professionals.</li> <li>* Ethical standards addressed by the International Ethics Standards Board for Accountants and IRS Circular 230.</li> <li>* The 2023 Washington State ethics requirements and recent legislative changes.</li> </ul> <p>This State Board-approved course meets state license renewal requirements for ethics in calendar year 2023.</p>	12/31/23	QAS Self-Study



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### Becker Prime

As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
476	Regulatory Ethics	Wyoming Ethics	4.0	This State Board-approved course meets state license renewal requirements for ethics. This course will be an overview of: Wyoming statutes, board rules, and regulations Rules for practicing as a CPA in Wyoming Wyoming rules of professional conduct, ethical guidance, and disciplinary process The AICPA Code of Professional Conduct and its applicability to accounting professionals <b>Ethical standards addressed by the SEC and the PCAOB</b>	06/30/23	QAS Self-Study
477	Specialized Knowledge	Business valuation approaches, methods, and procedures, part 1	2.0	This course will be an overview of:  * The income approach to business valuation * The market approach to business valuation * Asset-based approaches, the guideline publicly traded company method and guideline merged and acquired company method, to business valuation	06/30/23	QAS Self-Study
478	Specialized Knowledge	Business Valuation Discounts and Premiums	4.0	This course will cover the following:  * An overview of the world of discounts and premiums * The valuation impact of Control Premiums and Minority Interest Discounts * The usage of Marketability and Liquidity Discounts * A discussion of lesser applied discounts by valuers * The implications of selecting particular standard of values and discounts	09/30/23	QAS Self-Study
479	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 1	1.5	This course will cover the following:  * An Overview of Basic Fair Value Concepts * Fair Value Option	10/31/23	QAS Self-Study
480	Specialized Knowledge	Business Valuation: Introduction to Fair Value Measurement: Part 2	2.0	This course will cover the following:  * Fair Value Measurement Applicability to Assets and Liabilities * General Assessment of the Fair Value Regime and its Future in the Accounting World	10/31/23	QAS Self-Study
481	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 1	1.5	This course will be an overview of:  * Intangibles and their impact on financial statements * Identifying the various types of intangibles * The various methods used for valuing intangibles	03/31/24	QAS Self-Study
482	Specialized Knowledge	Business Valuation: Valuing Intangibles, Part 2	1.5	This course will be an overview of:  * Valuation techniques for brands and customer relations * Purchase price allocations, goodwill, and impairments	03/31/24	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
483	Specialized Knowledge	Cost of Capital, Part 1	1.5	This course will cover the following: * Grasping the Full Meaning of the Cost of Capital * Fundamental Cost of Equity Mechanics	12/31/23	QAS Self-Study
484	Specialized Knowledge	Cost of Capital, Part 2	1.5	This course will cover the following: * Advanced Techniques in Calculating the Cost of Equity * Cost of Debt, Preferred Stock, and Weighted Average Cost of Capital Calculations * Routine Mistakes in the Calculation of the Cost of Capital	12/31/23	QAS Self-Study
485	Specialized Knowledge	Developing Powerful Business Acumen	1.5	This course will be an overview of: * Business acumen definitions and importance * Key components of business acumen * Strategies for building business acumen in an accounting firm	12/31/23	QAS Self-Study
486	Specialized Knowledge	Introduction to software development and software-as-a-service (SaaS) companies	2.0	This course will be an overview of: * Software development and SaaS companies, including a brief history of each type and how and when they came into being * Examples of software development and SaaS companies, including key industry terms * Business models used by software development and SaaS companies * How business models of software development and SaaS companies lead to revenue * Financial reporting considerations for software development and SaaS companies	08/31/23	QAS Self-Study
487	Specialized Knowledge	Leadership: Based on the Book "LEAD... for God's Sake!"	1.5	This course is a conversation about the pursuit of leadership between Todd Gongwer and Tim Gearty. Gongwer is the author of the book titled LEAD... for God's Sake!, which is a parable for finding the heart of leadership. The book has received praise by many recognized leaders in business and recognized successful sports leaders such as: Lou Holtz, College Football Hall of Fame coach and ESPN analyst, and Urban Meyer, Head Football Coach of Ohio State University.	10/31/23	QAS Self-Study
488	Specialized Knowledge	Managing Consulting Engagements: The Family Office	2.5	This course will be an overview of: * What is a family office? * The purpose, role, and work of a family office. * Types and costs of family offices. * Family office best practices. * Tools, resources, and examples.	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
489	Specialized Knowledge	Overview of the Business Valuation Profession and Current Events	3.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The profession of business valuation</li> <li>* Overview of business valuation methodologies</li> <li>* Types of engagements and reports</li> <li>* Research sources and databases</li> <li>* International business valuation</li> <li>* Current events and happenings</li> </ul>	04/30/24	QAS Self-Study
490	Specialized Knowledge	Understanding the Fundamentals of Investments – A Guide for Accountants	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The securities market, the financial firms providing services to individual investors, and the agencies providing oversight of securities markets and investment professionals</li> <li>* The various types of investment securities (stocks, bonds, mutual funds, exchange-traded funds, stock options) and the risk-return characteristics of each</li> <li>* The principles and tools of investment analysis and selection of suitable investments: the risk-profile questionnaire, asset allocation, style box, benchmarks, and the efficient frontier</li> </ul>	11/30/23	QAS Self-Study
491	Taxes	Tax Treaties	2.0	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> <li>* Understand policy objectives of tax treaties and how to qualify for benefits</li> <li>* Understand taxation of business income under tax treaties</li> <li>* Understand taxation of nonbusiness income under tax treaties</li> <li>* Understand limitation on benefits provision</li> <li>* Understand ratification of tax treaties</li> </ul>	12/31/23	QAS Self-Study
492	Taxes	2021 Social security and medicare tax update	2.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Explanation of Social Security retirement benefits</li> <li>* Explanation of Social Security disability, survivor, and family benefits</li> <li>* Explanation of Medicare benefits</li> <li>* Identification of options</li> <li>* Explanation of tax issues</li> <li>* Identification of planning strategies</li> <li>* Coverage of recent changes</li> </ul>	09/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
493	Taxes	2023 Entity Specific Tax Update	4.0	This course will be an overview of:  * Final regulations, tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) * Compliance issues and other considerations related to business entities	01/31/24	QAS Self-Study
494	Taxes	2023 Tax Update for Individuals (for the 2022 Filing Season)	4.0	This course will be an overview of:  * Key issues to be aware of as you head into busy season, including the impact of recent and proposed legislation * Rulings, announcements, and court cases affecting individual and pass-through entity taxation * The best strategies to comply with the ever-changing tax laws used in preparing individual and pass-through entity tax filings * Tax season procedures that have and have not worked since the pandemic and related legislative changes (and which ones to continue using going forward)	01/31/24	QAS Self-Study
495	Taxes	A focus on special topics for S corporations - revocation, termination, & reorganization	2.0	This course will be an overview of:  * The fundamental differences in the ways S corporations can be terminated * The tax implications when entities cease to be an S corporation or when they terminate by voluntary revocation * The regulations governing redemptions, liquidations, and reorganizations	06/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
496	Taxes	Advanced Individual Tax - Schedule C	2.5	After completing this course, the learner should be able to:  * Identify the tax implications of sections 1231, 1245, and 1250 business assets to the sole proprietor * Apply MACRS, Section 179, and bonus depreciation rules * Recognize how payroll taxes and the self-employment tax are calculated * Identify the basics of self-employed retirement plans and health insurance	12/31/23	QAS Self-Study
497	Taxes	Amending Business Income Tax Returns: Why, When, and How	1.0	This course will be an overview of:  * The why and how of filing amended business tax returns * The appropriate forms to file for C corporations, S corporations, partnerships, and proprietorships seeking to amend a filed return * The circumstances in which an amended return must be filed * Filing an amended return to claim a refund or carryback * What cannot be done on an amended tax return	11/30/23	QAS Self-Study
498	Taxes	An introduction to charitable conservation contributions	1.5	This course will be an overview of:  * What, why, and who of charitable conservation contributions * Key criteria and terms for claiming this deduction * Conservation easements, including syndicated conservation easements * Documentation and relevant forms to support the deduction	07/31/23	QAS Self-Study
499	Taxes	An introduction to the R&D tax credit	2.0	This course will be an overview of:  * The history and purpose of the R&D tax credit * The general requirements to qualify for the credit * The methods of utilizing the credit * Calculations and filing requirements * The effect of the Tax Cuts and Jobs Act of 2017 on the R&D credit	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
500	Taxes	An introduction to the R&D tax credit for pharmaceutical companies	2.0	This course will be an overview of:  * The history and purpose of R&D tax credits * The general requirements to qualify for R&D credits * The methods of utilizing R&D credits * Calculations and filing requirements * The effect of the Tax Cuts and Jobs Act of 2017, and the Coronavirus Aid, Relief, and Economic Security Act, on R&D credits	06/30/23	QAS Self-Study
501	Taxes	Analysis of the Section 199A Final Regulations: What Every Tax Practitioner Needs to Know for Busy Season	3.0	This course will provide the following:  * Detailed coverage of Section 199A * An analysis of the key items that were changed or clarified in the final regulations and other newly released IRS guidance * An understanding of when real estate qualifies for the deduction, what service businesses qualify, and what other items affect the calculation of the deduction	06/30/23	QAS Self-Study
502	Taxes	Analyzing Personal Casualty Gains and Losses	2.0	This course will be an overview of:  * Personal- and disaster-related casualty gains and losses * How to compute casualty gains and loss deductions * Related impact of involuntary conversion rules * How and when to report casualty- and disaster-related gains and losses	08/31/23	QAS Self-Study
503	Taxes	Base Erosion and Anti-Abuse Tax	2.0	This course will be an overview of:  * Background and Policy * Methodology and Computations * Filing Requirements	12/31/23	QAS Self-Study
504	Taxes	Being Employment Tax Savvy	2.0	This course will be an overview of:  * Employment tax fundamentals, specifically focused on employer's obligations * Withholding and remittance requirements * Penalties for failure to withhold appropriate amounts * Tax consequences for certain employee benefits	10/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
505	Taxes	Best tips for operating an S corporation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Operational framework of S corporations</li> <li>* Operating guidelines of S corporations</li> <li>* Stock sale rules and regulations</li> <li>* Federal, state and local taxation implications</li> <li>* Issues and questions relating to switching from one type of corporation to another</li> <li>* Salary and income issues</li> <li>* Retirement planning under an S corporation</li> <li>* Effects of TCJA on S corporations</li> </ul>	10/31/23	QAS Self-Study
506	Taxes	Biden Administration Tax Proposals	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The different types of government fiscal policies, tax systems and the various forms of tax programs that affect an economy.</li> <li>* Corporate tax proposals that could take shape under the Biden Administration.</li> <li>* Individual and estate tax proposals that could take shape under the Biden Administration.</li> <li>* Recent development in taxes that have a significant impact on pass-through entities and for recipients of the Payroll Protection Program loans.</li> </ul>	06/30/23	QAS Self-Study
507	Taxes	Capital assets and preparing Schedule D	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Defining and characterizing capital assets</li> <li>* Calculating and reporting the tax on capital assets</li> <li>* Evaluating the tax effects from the disposal of capital assets</li> </ul>	08/31/23	QAS Self-Study
508	Taxes	Capital Gains and Losses: The Fundamentals	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Capital gains and losses, capital assets, and capital gains taxation</li> <li>* Nuances and complications of Internal Revenue Code Section 1231</li> <li>* The critical issues related to capital gains taxation</li> </ul>	09/30/23	QAS Self-Study
509	Taxes	Capital Gains and Losses: The Fundamentals (Updated for Tax Cuts and Jobs Act 2017)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Capital gains and losses, capital assets, and capital gains taxation</li> <li>* Nuances and complications of section 1231</li> <li>* The critical issues related to continually fluctuating capital gains taxes</li> </ul>	09/30/23	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
510	Taxes	Close Examination of Personal Casualty Losses After the Tax Cuts and Jobs Act	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Personal casualty losses pre-TCJA</li> <li>* Safe harbor methods to determine losses under Rev. Proc. 2018-08</li> <li>* Safe harbor methods to determine losses under Rev. Proc. 2018-09</li> <li>* Computing casualty losses for 2016 and 2017 for disaster-related losses</li> <li>* Personal casualty losses post-TCJA</li> </ul>	11/30/23	QAS Self-Study
511	Taxes	Compliance Issues of Sales and Use Tax in the United States – Part 1	3.0	<p>The three courses on U.S. sales and use tax intend to provide a comprehensive overview of the sales and use tax system in the United States.</p> <ul style="list-style-type: none"> <li>* Course I, Fundamentals of Sales and Use Tax in the United States, focuses on the basics of sales and use tax as well as nexus standards and the implications of Court rulings such as the Supreme Court's decision on the 1992 Quill case and the recent 2018 Wayfair case.</li> <li>* Course II, Compliance Issues in Sales and Use Tax in the United States, provides details on compliance issues such as registration, calculating tax liabilities, reporting, payment, penalties, appeals, and audit management.</li> <li>* Course III, Reform and Development of Sales and Use Tax in the United States, focuses on:               <ol style="list-style-type: none"> <li>(1) The sales tax reform and the Streamlined Sales Tax (SST);</li> <li>(2) Hot topics in tax treatment regarding e-commerce, Internet sales, M&amp;A, sales of digital goods, cloud computing and software as a service;</li> <li>(3) A brief introduction of local sales taxes and gross receipts taxes.</li> </ol> </li> </ul> <p>This is Part I of Course II focusing on addressing the following fundamental questions:</p> <ul style="list-style-type: none"> <li>* What transactions are taxable? Who bears the taxes? At which location are the sales taxed?</li> <li>* What are the requirements for licensing and registration?</li> <li>* How are the taxes calculated? What is the tax base? Which rate to use?</li> <li>* What are the compliance requirements?</li> </ul>	07/31/23	QAS Self-Study



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### Becker Prime

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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
512	Taxes	Compliance Issues of Sales and Use Tax in the United States – Part 2	2.5	<p>The three courses on U.S. sales and use tax intend to provide a comprehensive overview of the sales and use tax system in the United States.</p> <p>* Course I, Fundamentals of Sales and Use Tax in the United States, focuses on the basics of sales and use tax as well as nexus standards and the implications of Court rulings such as the Supreme Court's decision on the 1992 Quill case and the recent 2018 Wayfair case.</p> <p>* Course II, Compliance Issues in Sales and Use Tax in the United States, provides details on compliance issues such as registration, calculating tax liabilities, reporting, payment, penalties, appeals, and audit management.</p> <p>* Course III, Reform and Development of Sales and Use Tax in the United States, focuses on:</p> <ul style="list-style-type: none"><li>(1) The sales tax reform and the Streamlined Sales Tax (SST);</li><li>(2) Hot topics in tax treatment regarding e-commerce, Internet sales, M&amp;A, sales of digital goods, cloud computing and software as a service;</li><li>(3) A brief introduction of local sales taxes and gross receipts taxes.</li></ul> <p>This is Part II of Course II focusing on addressing the following fundamental questions:</p> <ul style="list-style-type: none"><li>* What are the consequences for noncompliance?</li><li>* How do taxpayers respond to audit by tax administrations?</li></ul>	07/31/23	QAS Self-Study
513	Taxes	Coronavirus (COVID-19): Maximizing the use of net operating losses	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Internal Revenue Code regulations related to net operating losses (NOLs)</li><li>* The limitations placed on a single corporation</li><li>* Maximizing the use of losses as permitted in the code</li></ul>	07/31/23	QAS Self-Study



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514	Taxes	Coronavirus (COVID-19): the section 163(j) business interest expense	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The calculation of the section 163(j) limitation and modifications under the CARES Act</li> <li>* Definitions of "interest expense" and "adjusted taxable income"</li> <li>* Application to corporate and partnership taxpayers</li> <li>* The exceptions to the limitation for small businesses, real estate businesses, and farming businesses</li> <li>* Form 8990</li> <li>* Other selected topics, including select international aspects</li> </ul>	06/30/23	QAS Self-Study
515	Taxes	Corporate and Pass-through Entity Taxation - Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Fundamental differences between the corporate or partnership entity for doing business and how this impacts tax return preparation for 2019 returns</li> <li>* Reporting of K-1 items for pass-through entities for 2019 tax returns</li> </ul>	06/30/23	QAS Self-Study
516	Taxes	Corporate Earnings and Profits: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics on what corporate earnings and profits ("E&amp;P") are and how a computation works.</li> <li>* The common adjustments to taxable income to compute E&amp;P.</li> <li>* The ordering of utilizing E&amp;P.</li> <li>* The impact of corporate transactions on E&amp;P.</li> <li>* The reporting requirements relevant to E&amp;P.</li> </ul>	03/31/24	QAS Self-Study
517	Taxes	Corporate Taxation and Preparation Strategies, Part 1	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Formation of C and S corporations</li> <li>* Taxation of C and S corporations</li> <li>* Distributions by C and S corporations</li> <li>* Liquidation of C and S corporations</li> <li>* Preparation of C and S corporation tax returns</li> </ul>	06/30/23	QAS Self-Study



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518	Taxes	Corporate Taxation and Preparation Strategies, Part 2	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* The formation of C and S corporations</li><li>* The taxation of C and S corporations</li><li>* The distribution of C and S corporations</li><li>* The liquidation of C and S corporations</li><li>* The preparation of C and S corporation tax returns</li></ul>	06/30/23	QAS Self-Study
519	Taxes	Corporate Taxation Strategies: Fundamentals of Reorganizations	2.0	<p>Although the Internal Revenue Code gives "special treatment" to some corporate reorganizations, the code is fraught with rules, complexities and dangers—as well as benefits—for shareholders. Gain a realistic and practical overview of the techniques, limitations, and tax consequences that can help corporate reorganizations proceed smoothly.</p>	09/30/23	QAS Self-Study
520	Taxes	Debt and capital basis for S corporations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Calculation of stock basis</li><li>* Calculation of debt basis</li><li>* Cases on S corporation basis</li><li>* The impact of basis on deductions allowed to S corporation shareholders</li></ul>	11/30/23	QAS Self-Study
521	Taxes	Debtor and creditor income taxation	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"><li>* Cancellation of Debt Income (CODI)</li><li>* Tax Code, related regulations, IRS rulings, and case law and how they have shaped this increasingly complex area of tax law</li><li>* Critical terms and concepts, and a valuable historical view that puts the issue in perspective today</li></ul>	03/31/24	QAS Self-Study



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522	Taxes	Dissecting the Internal Revenue Code	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The history of the Internal Revenue Code and revisions that have been made</li> <li>* The basic concepts of the Internal Revenue Code</li> <li>* An outline of the Internal Revenue Code</li> <li>* Research methods in the Internal Revenue Code</li> </ul>	07/31/23	QAS Self-Study
523	Taxes	Earned income tax credit – Rules and common pitfalls	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The history and purpose of the EIC</li> <li>* The rules to follow and documentation required to claim the EIC</li> <li>* Assessing the potential for fraudulent EIC claims and liabilities for tax preparers</li> <li>* Determining the correct amount of the EIC</li> <li>* Special situations that can arise with the EIC</li> </ul>	12/31/23	QAS Self-Study
524	Taxes	Employer provisions of the Families First Coronavirus Response Act	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The employer provisions for paid sick leave and paid family and medical leave under the Families First Coronavirus Response Act.</li> <li>* How employees qualify for the sick pay and family and medical leave benefits.</li> <li>* How employers calculate the sick leave and family and medical leave tax credits including case studies and examples.</li> <li>* Answers to a select group of frequently asked questions on how the FFCRA is applied in practice.</li> </ul>	12/31/23	QAS Self-Study
525	Taxes	Energy Efficiency Federal Tax Credits & Incentives	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The reasons for offering energy efficiency federal tax credits.</li> <li>* Credits that are available for individuals.</li> <li>* Credits that are available for businesses.</li> <li>* Examples of completed tax forms.</li> </ul>	10/31/23	QAS Self-Study
526	Taxes	Energy Efficiency Federal Tax Credits & Incentives	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The reasons for offering energy efficiency federal tax credits</li> <li>* Credits that are available for individuals</li> <li>* Credits that are available for businesses</li> <li>* Examples of completed tax forms</li> </ul>	03/31/24	QAS Self-Study
527	Taxes	Estate and gift taxes, part 1	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The estate and gift tax system</li> <li>* A comparison between current tax law and anticipated future law changes</li> <li>* The complex and constantly changing rules that govern estate and gift taxes</li> </ul>	09/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
528	Taxes	Estate and gift taxes, part 2	1.0	This course will be an overview of:  * The tax systems that govern the transfer of wealth at death * The estate and gift tax system	09/30/23	QAS Self-Study
529	Taxes	Expatriation - Individuals and corporations	2.0	This course will be an overview of:  * U.S. tax provisions related to U.S. individuals working abroad * U.S. tax provisions related to U.S. individuals relinquishing citizenship * U.S. tax provisions related to U.S. companies that become expatriated entities	06/30/23	QAS Self-Study
530	Taxes	Federal Corporate Tax: Section 351 Overview	2.5	This course will be an overview of:  * The general rules of property exchanges * The basic requirements of Section 351 * Receipt of boot * Assumption of liabilities * Investment companies and “busting” Section 351 * Calculations (including a comprehensive example) * Filing and record keeping	02/29/24	QAS Self-Study
531	Taxes	Federal Corporate Tax: Distributions (Dividends, Redemptions and Liquidations)	2.0	This course will be an overview of:  * The tax rules and regulations governing dividends, redemptions, and liquidations	04/30/24	QAS Self-Study
532	Taxes	Federal corporate tax: Overview of reorganizations	2.5	This course will be an overview of:  * IRC Section 368 reorganizational structures * The tax benefits afforded by IRC Section 368 * Statutory and non-statutory reorganization requirements	03/31/24	QAS Self-Study



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533	Taxes	Federal Tax Accounting, Part 1 – Cash and Accrual Methods of Accounting (Updated for Tax Cuts and Jobs Act 2017)	1.0	This course will be an overview of:  * The differences between federal tax rules and financial accounting in computing income and deductions * The cash and accrual methods of tax accounting under the federal Code * How disputed amounts are handled for the two methods	01/31/24	QAS Self-Study
534	Taxes	Federal Tax Accounting, Part 2 – Deferred Payment Sales	1.5	Deferred Payment Sales – instances in which property is sold, with one or more of the payments received in a different taxable year – require Installment Method accounting and a special set of rules. Acquire the practical background and knowledge that will allow you to successfully navigate these unique instances confidently and accurately.	09/30/23	QAS Self-Study
535	Taxes	Federal tax accounting, part 4 - Transactional issues and net operating loss	1.5	After completing this course, the learner should be able to:  * Define the Claim of Right Doctrine * Recognize the IRC Section 1341 doctrine * Identify the Tax Benefit Rule * Identify the Rescission Doctrine	11/30/23	QAS Self-Study
536	Taxes	Federal tax implications for the trucking industry	1.5	This course will be an overview of:  * The trucking industry overall * Applicable deductions * Entity type considerations * Excise tax * Fuel tax * Heavy highway vehicle use tax	12/31/23	QAS Self-Study



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537	Taxes	Federal Taxation of Bitcoin and Virtual Currencies	1.5	This course will be an overview of: <ul style="list-style-type: none"><li>* The digital currency bitcoin</li><li>* The federal taxation treatment of transactions using bitcoin</li><li>* New and proposed authorities and issues affecting bitcoin</li></ul>	09/30/23	QAS Self-Study
538	Taxes	Filing Form 709 – How to report federal gift tax	1.5	This course will be an overview of: <ul style="list-style-type: none"><li>* Gift tax basics, including transfers and individuals subject to the gift tax</li><li>* Specific gift tax exclusions, including the medical and educational exclusions</li><li>* Valuation of gifts for tax purposes, with special note of carryover basis</li><li>* Form 709 to report and calculate the gift tax</li><li>* Gift tax planning strategies</li></ul>	07/31/23	QAS Self-Study
539	Taxes	Foreign Account Tax Compliance Act (FATCA)	1.0	In this course students will be informed about the background and technical requirements set forth with the passage of the Foreign Account Tax Compliance Act.	02/28/24	QAS Self-Study
540	Taxes	Foreign Currency Transactions	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Considerations when investing outside the United States</li><li>* Foreign currency translation rules</li><li>* Foreign currency transactions</li></ul>	03/31/24	QAS Self-Study
541	Taxes	Foreign Derived Intangible Income (FDII) Rules	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Overview of the international tax provisions under TCJA</li><li>* FDII rules and regulations</li><li>* FDII filing requirements</li></ul>	07/31/23	QAS Self-Study
542	Taxes	Foreign Tax Credit and Foreign-Source Dividend Received Deduction	3.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Worldwide Tax System v. Territorial Tax System</li><li>* Foreign Tax Credit</li><li>* Foreign-Source Dividend Received Deduction</li></ul>	11/30/23	QAS Self-Study





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543	Taxes	Form 1040 Walkthrough	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Recent legislation affecting the completion of Form 1040</li> <li>* Key deductions and credits enhanced by recent federal tax laws, including the child tax credit and the charitable contribution deduction</li> <li>* The sections of Form 1040, including Form 1040 and supporting Schedules 1–3</li> <li>* Completion of Form 1040 and supporting schedules and forms, based on recent changes in income tax law</li> </ul>	11/30/23	QAS Self-Study
544	Taxes	Fundamentals of Consolidated Returns	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Corporate motivations for filing a consolidated return</li> <li>* Requirements for electing to file a consolidated return</li> <li>* Computations of consolidated groups including taxable income, intercompany transactions, and net operating loss limitations</li> <li>* Other important issues faced by consolidated groups</li> </ul>	08/31/23	QAS Self-Study
545	Taxes	Fundamentals of International Tax	4.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Policies designed to achieve tax neutrality and mitigate double taxation</li> <li>* Policies applicable to outbound taxation</li> <li>* Policies introduced under TCJA to curb base erosion and profit shifting</li> <li>* Policies applicable to inbound taxation</li> <li>* Policies tied to global tax issues</li> </ul>	06/30/23	QAS Self-Study
546	Taxes	Fundamentals of sales and use tax in the United States	2.5	<p>After completing this course, the learner should be able to:</p> <ul style="list-style-type: none"> <li>* Recognize traditional nexus standards based on physical presence</li> <li>* Recognize the Supreme Court's Wayfair decision that overturns Quill and its impact on remote sellers across state lines</li> <li>* Recognize new nexus standards and actions taken by states that affect nexus</li> <li>* Identify the differences between nexus standards for income tax purposes and those for sales and use tax purposes</li> </ul>	07/31/23	QAS Self-Study
547	Taxes	Fundamentals of state and local taxation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics of state and local taxes and common types of state and local taxes.</li> <li>* State nexus requirements and factor presence in nexus.</li> <li>* The basics of the Voluntary Disclosure Agreement offered by most states.</li> <li>* State apportionment, including apportionment factors and apportionment methods.</li> <li>* Federal and state tax differences for income tax purposes.</li> <li>* State filing requirements for pass-through entities.</li> <li>* Evolving state and local tax law, including the Wayfair decision and the impact it has on state sales tax.</li> </ul>	07/31/23	QAS Self-Study



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548	Taxes	Global Tax Policy - Rules Targeting Base Erosion and Profit Shifting (BEPS)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* OECD BEPS Initiative</li> <li>* The Digital Economy, Hybrid Arrangements, and Harmful Tax Practices</li> <li>* Treaty Policy and Provisions</li> <li>* Transfer Pricing Rules</li> <li>* U.S. Tax Rules That Limit Base Erosion and Profit Shifting (BEPS)</li> </ul>	11/30/23	QAS Self-Study
549	Taxes	How the CARES Act impacts retirement planning	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The parts of the CARES Act that directly affect retirement assets and measures that individuals may employ to manage these assets.</li> <li>* The special benefits and relief measures of the CARES Act that are offered to individuals who are self-employed.</li> <li>* Certain strategies and steps small business owners can take to preserve the value of their small business during the pandemic.</li> <li>* Other planning strategies that individuals may take to effectively manage their retirement assets.</li> </ul>	11/30/23	QAS Self-Study
550	Taxes	How to Understand Subchapter K	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Basic structure of Subchapter K</li> <li>* Sections covering determination of tax liability for a partnership</li> <li>* Sections covering contributions, distributions and transfers involving a partnership</li> <li>* Other definitions and legislation contained in Subchapter K</li> </ul>	07/31/23	QAS Self-Study
551	Taxes	Impact of Section 199A Regulations on Forms 1065 and 1120S	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Provisions contained in the Section 199A final regulations and related revenue procedures</li> <li>* Safe harbor election under Section 199A</li> <li>* Decisions the preparer must make and the decisions the preparer and client must make when applying Section 199A</li> <li>* Tax return preparation and tax planning issues surrounding Section 199A</li> </ul>	12/31/23	QAS Self-Study
552	Taxes	Inbound Taxation	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Taxation of foreign person's business income</li> <li>* Taxation of foreign person's nonbusiness income</li> <li>* Special inbound tax provisions-FIRPTA and branch profits tax</li> <li>* Base erosion and anti-abuse tax (BEAT)</li> <li>* Policies tied to global tax issues</li> </ul>	09/30/23	QAS Self-Study



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553	Taxes	Individual alternative minimum tax: What every practitioner needs to know	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The history of the alternative minimum tax (AMT) in modern taxation</li> <li>* The reasoning behind the AMT and its justification</li> <li>* How the Tax Cuts and Jobs Act affects the AMT</li> <li>* Which adjustments are added to regular income and which are subtracted from regular income to determine AMTI</li> <li>* How alternative minimum taxable income (AMTI) is used to calculate AMT</li> </ul>	10/31/23	QAS Self-Study
554	Taxes	Individual Taxation and Preparation Strategies: Deductions and Credits	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Rules for determining adjustments in arriving at adjusted gross income</li> <li>* Rules for determining itemized deductions and the related limitations</li> <li>* Calculation of income tax and tax credits</li> <li>* Calculation of other taxes (e.g., alternative minimum tax)</li> </ul>	04/30/24	QAS Self-Study
555	Taxes	Individual Taxation and Preparation Strategies: Filing Status and Income	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Hierarchy of authority in tax law</li> <li>* Filing status and dependency definitions</li> <li>* Inclusions and exclusions from gross income</li> <li>* Classifying, netting, and reporting capital gains and losses</li> </ul>	04/30/24	QAS Self-Study
556	Taxes	Individual Taxes: Income and Deductions (2022 Returns)	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Identifying total income</li> <li>* Computing adjusted gross income</li> <li>* Calculating the standard deduction and itemized deductions</li> <li>* Determining federal tax liability</li> </ul>	01/31/24	QAS Self-Study
557	Taxes	Internal Revenue Service practices and procedures – Gain a fundamental edge, Part 2	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Rules and procedures surrounding IRS settlements and compromises</li> <li>* Characteristics of common IRS positions</li> <li>* Rules and requirements surrounding equitable recoupment and mitigation provisions</li> <li>* Tax liens and levies including priority and effective periods</li> </ul>	09/30/23	QAS Self-Study
558	Taxes	Intro to International: Controlled Foreign Corporations (CFCs)	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Definitions impacting controlled foreign corporation status</li> <li>* Impact of controlled foreign corporation status</li> <li>* Components of income tied to controlled foreign corporation status</li> </ul>	03/31/24	QAS Self-Study
559	Taxes	Intro to International: Foreign Tax Credit	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Mitigating double taxation through credit or exemption</li> <li>* Income eligible for the foreign tax credit</li> <li>* Foreign tax credit limitation calculation</li> </ul>	11/30/23	QAS Self-Study



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560	Taxes	Intro to International: Global Intangible Low-taxed Income (GILTI)	1.0	This course will be an overview of:  * The background and policy tied to the GILTI rules * The methodology and computations of the GILTI rules * The filing requirements tied to the GILTI rules	04/30/24	QAS Self-Study
561	Taxes	IRA Mastery	2.0	This course will be an overview of:  * IRAs in general * Traditional IRAs * Roth IRAs * A comparison of traditional IRAs and Roth IRAs * Inherited IRAs	07/31/23	QAS Self-Study
562	Taxes	IRC Sections - 465 and 469	2.0	This course will be an overview of:  * The issues involved in passive activities and the at risk rules of partnerships * The ordering process and the calculations needed to properly determine allowable losses and carryovers	06/30/23	QAS Self-Study
563	Taxes	Maximizing Higher Education Tax Credits	1.5	After completing this course, the learner should be able to:  * Recognize financial challenges in higher education * Define the American Opportunity Credit and the Lifetime Learning Credit * Calculate tax credits for education * Apply general tax knowledge and provisions to higher education tax planning	11/30/23	QAS Self-Study
564	Taxes	Meals and entertainment after tax reform— What is deductible?	1.0	This course will be an overview of:  * The general deductibility of business M&E expenditures * The impact of the TCJA on the deductibility of M&E expenditures * The deductible percentages of various types of M&E expenditures * The exceptions to the nondeductibility of entertainment expenditures following the TCJA * The principles of recent authority and final regulations relating to M&E expenditures	09/30/23	QAS Self-Study
565	Taxes	Multinational Entities	3.0	This course will be an overview of:  * Policies applicable to outbound taxation * Policies introduced under TCJA to curb base erosion and profit shifting * Provisions tied to transfer pricing * Provisions tied to expatriation * Policies tied to global tax issues	12/31/23	QAS Self-Study



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566	Taxes	Navigating M&A Transaction Costs From a Tax Perspective	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The type of transactions and costs contemplated by Treas. Reg. 1.263(a)-5.</li> <li>* The general rule for the tax treatment of transaction costs.</li> <li>* The primary exceptions to the general rule.</li> <li>* The special considerations for success-based fees.</li> <li>* The various ancillary issues that arise in connection with a transaction cost analysis.</li> </ul>	11/30/23	QAS Self-Study
567	Taxes	Navigating Schedules K-2 and K-3	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The purpose of Schedules K-2 and K-3</li> <li>* Who must file Schedules K-2 and K-3</li> <li>* Completion of Schedules K-2 and K-3</li> <li>* What forms use the information from K-3</li> <li>* Notice 2021-39 penalties and relief related to filing Schedules K-2 and K-3</li> <li>* Potential changes related to Schedules K-2 and K-3</li> </ul>	07/31/23	QAS Self-Study
568	Taxes	Non-qualified deferred compensation: The impact of Section 409A	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* General rules and definitions of Section 409A</li> <li>* Requirements of nonqualified deferred compensation plans</li> <li>* Deferral elections and permissible payments under Section 409A</li> <li>* Recent authority relating to Section 409A and deferred compensation plans</li> </ul>	08/31/23	QAS Self-Study
569	Taxes	Opportunity zones	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Creation of Opportunity Zones</li> <li>* The types of gains eligible for deferral through investment in an Opportunity Fund</li> <li>* Holding period of Qualified Opportunity Fund investment to recognize reduction in deferred gain</li> <li>* Qualification and definition of a Qualified Opportunity Fund and the related compliance testing</li> </ul>	11/30/23	QAS Self-Study
570	Taxes	Organization for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) Initiative	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* OECD BEPS Background</li> <li>* The Digital Economy, Hybrid Arrangements, and Harmful Tax Practices</li> <li>* Treaty Abuse and Transfer Pricing Provisions</li> <li>* Measuring OECD BEPS Outcomes</li> <li>* U.S. Tax Rules that limit Base Erosion and Profit Shifting</li> </ul>	07/31/23	QAS Self-Study



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571	Taxes	Outbound Reporting (Forms 5471, 8892, 8832, 8858 and 8865)	3.0	This course will be an overview of:  * What it means to be a controlled foreign corporation (CFC) * Calculation of Subpart F income * Other tax implications of CFC status * Forms 5471 and 8892 (foreign corporations) * Forms 8832, 8858, and 8865 (foreign flow-through entities)	11/30/23	QAS Self-Study
572	Taxes	Outbound Transactions	3.0	This course will be an overview of:  * Policies designed to achieve tax neutrality * Mechanisms to mitigate double taxation * Definitions and rules tied to controlled foreign corporations (CFCs) * Regimes to protect the U.S. tax base * New provisions tied to outbound transactions	06/30/23	QAS Self-Study
573	Taxes	Overview of California State Taxes	2.5	This course will be an overview of:  * California tax system * Main types of California business and individual taxes * Key California jurisdictional and sourcing rules * Specialty taxes	08/31/23	QAS Self-Study
574	Taxes	Overview of Illinois State Taxes	2.0	This course will be an overview of:  * Corporate tax liabilities in Illinois * Tax liabilities for individuals in Illinois * Inheritance and gift taxation in Illinois * Excise tax imposed in Illinois * Illinois property taxes * Sales and use taxes in Illinois * Taxation situations related to pass-through entities * Illinois taxation requirements related to employees	10/31/23	QAS Self-Study
575	Taxes	Overview of the Federal Tax System	3.5	This course will be an overview of:  * Individual Income Tax * Corporate Income Tax * Estate, Gift, and Generation Skipping Transfer Taxes * Social Insurance Taxes * Major Excise Taxes	09/30/23	QAS Self-Study



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576	Taxes	Partnerships and Multiple-Member LLCs: Taxation and Other Considerations	2.0	Small, closely held businesses that comprise the backbone of the U.S. economy are increasingly organized as Limited Liability Companies (LLCs). Multiple-member LLCs and other partnerships present a variety of appealing benefits along with important tax implications. Explore the differences between partnerships and other relationships, as well as the fundamentals of partnerships and LLCs.	12/31/23	QAS Self-Study
577	Taxes	Partnerships: Legal and Taxation Considerations (Updated for Tax Cuts and Jobs Act 2017)	2.0	This course will be an overview of:  * The legal and tax challenges surrounding key partnership issues * Partners' rights * Selling of a partnership interest * Dissociation and dissolution.	07/31/23	QAS Self-Study
578	Taxes	Partnerships: Understanding the New Audit Rules and the Implications of the Repeal of the Technical Termination Rules	2.0	This course will be an overview of:  * How the new partnership rules will affect current and new entities. * All partnerships, large and small, will have to make important elections and will have to live with those elections. * This course will help guide the preparer to help guide the client.	12/31/23	QAS Self-Study
579	Taxes	Pass-through Entity Tax Update - Q1 2023	2.0	This course will be an overview of:  * Legislative changes impacting pass-through entities * Tax rulings and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) * Compliance issues and other considerations related to pass-through entities	01/31/24	QAS Self-Study
580	Taxes	Pass-through Entity Tax Update - Q3 2022	2.0	This course will be an overview of:  * Legislative changes impacting pass-through entities * Tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs) * Compliance issues and other considerations related to pass-through entities	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
581	Taxes	Pass-through Entity Tax Update - Q4 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Legislative changes impacting pass-through entities</li> <li>* Tax rulings, and court cases relating to partnerships, S corporations, and limited liability companies (LLCs)</li> <li>* Compliance issues and other considerations related to pass-through entities</li> </ul>	11/30/23	QAS Self-Study
582	Taxes	Preparing California Income Tax Returns for Businesses	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The California economy and income tax structure.</li> <li>* Calculating California taxable income using federal income and applicable state adjustments.</li> <li>* Calculating the California state apportionment factor.</li> <li>* How to accurately prepare California tax forms for both corporate and pass-through entities.</li> <li>* How to use California state tax instructions to accurately prepare a business tax return.</li> <li>* The filing requirements for different entities and which forms to use when filing a business income tax return in California.</li> </ul>	09/30/23	QAS Self-Study
583	Taxes	Preparing for a Tax Audit	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The audit selection process</li> <li>* Types of audits</li> <li>* Responses to an audit</li> <li>* Common audit issues</li> <li>* Professional standards for tax preparers</li> <li>* Results of an IRS audit</li> </ul>	03/31/24	QAS Self-Study
584	Taxes	Preparing Form 1040 for Tax Year 2021	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Filing Considerations</li> <li>* Income Inclusions and Exclusions</li> <li>* Adjusted Gross Income and Taxable Income</li> <li>* Standard Deduction and Itemized Deductions</li> <li>* Computing Credits and Total Tax</li> </ul>	12/31/23	QAS Self-Study
585	Taxes	Preparing Form 1040 for Tax Year 2022	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Filing considerations</li> <li>* Income inclusions and exclusions</li> <li>* Adjusted gross income and taxable income</li> <li>* Standard deduction and itemized deductions</li> <li>* Computing credits and total tax</li> </ul>	12/31/23	QAS Self-Study





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As of: 06/02/23

#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
586	Taxes	Preparing Form 1065	2.0	This course will be an overview of:  * Partnership taxation concepts, including formation, basis, flow-through of items, allocations, and distributions * Form 1065 filing requirements * Form 1065 preparation and reporting requirements, with emphasis on book-to-tax reconciliations * Maintaining and reporting capital account balances, and the new tax basis capital account reporting requirement * Income/loss, expense/deduction, and recourse and nonrecourse debt allocation requirements	09/30/23	QAS Self-Study
587	Taxes	Preparing Form 4797 - Sale of Business Property	1.5	This course will be an overview of:  * Transactions reported on Form 4797 * Types of property included on Form 4797 * Tour of Form 4797 * Best practices in completing Form 4797	10/31/23	QAS Self-Study
588	Taxes	Preparing New York Income Tax Returns for Businesses	2.0	This course will be an overview of:  * The New York economy and income tax structure. * Calculating New York taxable income using federal income and applicable state adjustments. * Calculating the New York state apportionment factor. * How to accurately prepare New York tax forms for both corporate and pass-through entities. * How to use New York state tax instructions to accurately prepare a business tax return. * The filing requirements for different entities and which forms to use when filing a business income tax return in New York.	07/31/23	QAS Self-Study
589	Taxes	Preparing Texas Franchise Tax Returns for Businesses	1.5	This course will be an overview of:  * The Texas tax structure. * Calculating taxable Texas revenue and total franchise tax. * Calculating the Texas apportionment factor. * How to accurately prepare Texas franchise tax forms. * How to use Texas tax instructions to accurately prepare franchise tax returns. * The filing requirements for different taxes due and which forms to use when filing a franchise tax return in Texas.	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
590	Taxes	Quarterly Estimates for Corporations	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Corporate estimated tax payment requirements</li> <li>* Methods available for computing estimated tax payments</li> <li>* Special issues which may arise for corporations making estimated tax payments</li> </ul>	07/31/23	QAS Self-Study
591	Taxes	Quarterly Estimates for Individual	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The requirements for making estimated tax payments</li> <li>* Methods and resources available for computing estimated tax payments</li> <li>* Special issues which may arise when making estimated tax payments</li> </ul>	10/31/23	QAS Self-Study
592	Taxes	Quarterly Estimates for Individuals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The requirements for making estimated tax payments</li> <li>* Methods and resources available for computing estimated tax payments</li> <li>* Special issues which may arise when making estimated tax payments</li> </ul>	06/30/23	QAS Self-Study
593	Taxes	Quarterly Estimates for Individuals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The requirements for making estimated tax payments for individuals</li> <li>* Methods and resources available for computing estimated tax payments</li> <li>* Special issues which may arise when making estimated tax payments</li> </ul>	04/30/24	QAS Self-Study
594	Taxes	Real estate investment trusts: Taxation basics	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The purpose of a Real Estate Investment Trust (REIT)</li> <li>* Various types of REITs and associated benefits</li> <li>* Requirements and considerations to qualify as a REIT</li> <li>* How to invest in a REIT</li> </ul>	08/31/23	QAS Self-Study
595	Taxes	Real Estate Tax Update	4.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Recent legislative changes on real estate taxation</li> <li>* Specific tax issues for real estate businesses</li> <li>* Recently released IRS rulings and announcements applicable to real estate businesses</li> <li>* Recently released tax-related court cases that affect real estate businesses</li> </ul>	07/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
596	Taxes	Real Estate Taxation, Part 2: Involuntary Conversions, Character of Dispositions, and Rentals	1.0	Although real estate transactions are governed by an excessive number of specific rules and regulations, the untrained eye may see a lot of gray. But make no mistake—the rules are precise and must be followed. Whether it's knowing the subtle differences between Sections 1033 and 1031, or how the IRS interprets critical requirements, compliance requires an understanding of the letter of both statutory and case law.	06/30/23	QAS Self-Study
597	Taxes	Recordkeeping for small businesses	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* The importance of recordkeeping for small businesses</li><li>* Key small business record and retention guidelines</li><li>* Consequences of not keeping key records</li><li>* Manual and software recordkeeping system considerations for small businesses</li><li>* Small business recordkeeping systems and considerations</li><li>* <b>Best practices in recordkeeping setup and management</b></li></ul>	07/31/23	QAS Self-Study
598	Taxes	Repair Regulations	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* The differences between the Final Repair Regulations and the Proposed and Temporary Regulations issued prior to the Final Repair Regulations.</li><li>* The current rules applicable to general asset accounts, betterments, restorations, safe harbor routine maintenance and dispositions.</li><li>* The de minimis rule and applicable threshold.</li><li>* The relief available to small businesses.</li><li>* How to implement a change in accounting method.</li></ul>	09/30/23	QAS Self-Study
599	Taxes	Reporting Book-Tax Differences—Understanding Schedules M-1 and M-3	1.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Why differences exist</li><li>* Book-tax differences</li><li>* Schedules M-1 and M-3</li><li>* The effect of reporting timing differences</li></ul>	11/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
600	Taxes	Reviewing tax returns for accuracy and efficiency	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The job of the reviewer</li> <li>* Tools needed by the reviewer</li> <li>* Steps in the review</li> <li>* Specific procedures for the review</li> <li>* Finishing up the review</li> <li>* Signing the returns</li> <li>* Follow-up after filing</li> </ul>	10/31/23	QAS Self-Study
601	Taxes	S corporations from A to Z—Getting ready to prepare the S corp return	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* S corporation basics, including qualification and tax requirements</li> <li>* Form 1120-S, the S corporation annual tax return</li> <li>* Unique aspects of S corporation taxes (including separately stated items and deduction limitations)</li> <li>* Taxes applicable to an S corporation</li> </ul>	12/31/23	QAS Self-Study
602	Taxes	Section 338 Elections: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basic transaction types in an M&amp;A context</li> <li>* The section 338(g) election</li> <li>* The section 338(g) election in the context of a foreign acquisition</li> <li>* The section 338(h)(10) election</li> <li>* Section 336(e) elections, section 197, and other miscellaneous related concepts and considerations.</li> </ul>	02/28/24	QAS Self-Study
603	Taxes	Section 351: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Property exchanges: The general rules</li> <li>* Section 351: The basic requirements</li> <li>* Receipt of money or other property</li> <li>* Assumption of liabilities</li> <li>* Other special rules and considerations</li> <li>* Basis and holding period computations</li> <li>* Filing and record keeping requirements</li> </ul>	02/28/24	QAS Self-Study
604	Taxes	Section 355 Spin-offs: An Overview	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Corporate divisions</li> <li>* The different types of corporate divisions</li> <li>* The U.S. federal income tax consequences of corporate divisions</li> <li>* The requirements for a corporate division to qualify as a Section 355 transaction.</li> </ul>	01/31/24	QAS Self-Study



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605	Taxes	Section 382: An Overview	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The history and underpinnings of section 382</li> <li>* An overview of what constitutes an ownership change and the key variables for determining when one occurs</li> <li>* The base section 382 limitation, and the main adjustments to that base limitation</li> <li>* Net unrealized built-in gains and losses and recognized built-in gains and losses</li> <li>* <u>Other areas of the tax code that limit the use of tax attributes</u></li> </ul>	09/30/23	QAS Self-Study
606	Taxes	Section 754 Elections: Tax Implications of Partnership Step-ups	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Code Sections 754, 743 and 734</li> <li>* How to make a 754 election</li> <li>* When are code sections 734 and 743 applicable</li> <li>* Defining inside basis and outside basis</li> <li>* <u>Effects of these elections on the partners and the partnerships</u></li> </ul>	06/30/23	QAS Self-Study
607	Taxes	Sources of income in retirement	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Reasons to save for retirement</li> <li>* Sources of income in retirement and how to withdraw</li> <li>* Basics of Social Security</li> <li>* <u>Tax planning for retirement</u></li> </ul>	10/31/23	QAS Self-Study
608	Taxes	Special Valuation Rules, Part 1: See Clearly Through the Clutter	1.5	<p>With a history that includes continued tinkering from Congress, rules governing partial or split interests created as part of estate-planning strategies have provided more than their share of misunderstanding, consternation and even hysteria. Cut through the clutter and obtain a practical understanding that will allow you to appropriately and effectively apply Chapter 14's Special Valuation Rules today. Gain the additional advantage that comes from understanding the full context of the rules, including the reasons they were enacted and what they are intended to do.</p>	06/30/23	QAS Self-Study
609	Taxes	State Tax Highlights - Q3 2022	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Recent and proposed federal tax laws and regulations</li> <li>* State conformity</li> <li>* Quarterly changes to state tax law</li> <li>* State tax impacts of significant court cases</li> <li>* Significant trends in multistate tax concepts (nexus, sourcing, etc.)</li> </ul>	07/31/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
610	Taxes	State Tax Highlights - Q4 2022	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Recent and proposed federal tax laws</li><li>* State conformity</li><li>* Significant trends in multistate tax concepts (nexus, sourcing, etc.)</li><li>* Quarterly changes to state tax law</li><li>* State tax impacts of significant court cases</li></ul>	10/31/23	QAS Self-Study
611	Taxes	State Tax Highlights Q1 2023	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Recent and proposed federal tax laws</li><li>* State conformity</li><li>* Significant trends in multistate tax concepts (nexus, sourcing, etc.)</li><li>* Quarterly changes to state tax law</li><li>* State tax impacts of significant court cases</li></ul>	01/31/24	QAS Self-Study
612	Taxes	Tackling Tax Depreciation Issues	2.0	This course will be an overview of: <ul style="list-style-type: none"><li>* Depreciable property.</li><li>* Various methods of cost recovery for tangible property including MACRS, bonus depreciation, Section 179, and straight-line.</li><li>* Special issues in depreciation such as listed property and frequent changes in tax law.</li><li>* Differences between book and tax depreciation methods and objectives and the relevance of such differences.</li></ul>	06/30/23	QAS Self-Study
613	Taxes	Tax Consequences of Changing Business Entities	1.5	This course will be an overview of: <ul style="list-style-type: none"><li>* Starting a business and choices to be made when setting up the entity</li><li>* Changing from a Schedule C business to a partnership</li><li>* Converting a business from a partnership to a corporation</li><li>* Changing from a C corporation to an S corporation (or from an S corporation to a C corporation)</li><li>* TCJA considerations surrounding business entities</li></ul>	12/31/23	QAS Self-Study
614	Taxes	Tax Fraud Due to Identity Theft	1.5	This course will be an overview of: <ul style="list-style-type: none"><li>* Identity theft basics, including defining tax fraud due to identity theft, warning signs, and why a criminal may want to commit identity theft</li><li>* Common tax fraud schemes to commit identity theft</li><li>* Steps to take if you encounter identity theft, either an attempted theft or a theft of your or your client's information</li><li>* Best practices for guarding against identity theft</li><li>* Ways the IRS is working in the industry, with partners, and with taxpayers to minimize tax fraud due to identity theft and educate the public about the scams</li></ul>	09/30/23	QAS Self-Study



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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
615	Taxes	Tax implications for charities and charitable contributions	2.0	After completing this course, the learner should be able to:  * Recognize the definitions of and qualifications for tax-exempt charities, public charities, and private foundations * Recognize how to qualify as a public charity and when to file for tax-exempt status * Recognize what qualifies as a charitable contribution for income tax purposes * Calculate the amount of a charitable contribution or charitable contribution recapture * Recognize reductions/limitations/carryover of charitable contributions	10/31/23	QAS Self-Study
616	Taxes	Tax implications for farming: Farm assets	3.0	This course will be an overview of:  * Basis of farm assets * Depreciation, depletion, and amortization of farm assets * Disposition of farm properties, installment sales, and involuntary conversion of farm properties	10/31/23	QAS Self-Study
617	Taxes	Tax implications for members of the U.S. armed forces	1.0	This course will be an overview of:  * The market for tax advice services for members of the U.S. armed forces * How taxable income for members of the U.S. armed forces is determined * What adjustments to taxable income are available for members of the U.S. armed forces * Determination and treatment of combat pay for tax purposes * The special provisions for real estate transactions for income tax purposes for members of the U.S. armed forces * The special provisions for filing income tax returns and paying income taxes for members of the U.S. armed forces	12/31/23	QAS Self-Study
618	Taxes	Tax Implications Of A Change In Accounting Method	2.0	This course will be an overview of:  * Why accounting changes are made * When and how accounting method changes are triggered * The basic principles of Internal Revenue Code (IRC) Section 481 * Form 3115, Application for Change in Accounting Method	11/30/23	QAS Self-Study
619	Taxes	Tax Implications of Divorce	2.0	This course will be an overview of:  * Filing statuses and dependency issues * Alimony, retirement benefit allocations and others * Applicable professional standards in divorce engagements	07/31/23	QAS Self-Study



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620	Taxes	Tax in a digital world: How to excel during the fourth industrial revolution (4IR)	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The fourth industrial revolution in context</li> <li>* Common aspects of the fourth industrial revolution for companies to know</li> <li>* Tax challenges arising as part of the fourth industrial revolution</li> <li>* Strategies for coping with such tax challenges</li> <li>* Strategies for coping with indirect issues associated with such challenges, especially personnel and business planning issues</li> </ul>	10/31/23	QAS Self-Study
621	Taxes	Tax Issues of Foreign Professionals Entering the U.S. Workforce	1.0	<p>This course will provide an overview of:</p> <ul style="list-style-type: none"> <li>* Tax rules for determining the nonresident or resident alien tax status of foreign professionals entering the U.S. workforce</li> <li>* Guidance for determining allowable filing statuses, exemptions, deductions, and credits nonresident aliens are eligible for in calculating their U.S. income tax liability</li> </ul>	06/30/23	QAS Self-Study
622	Taxes	Tax planning strategies for individuals	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The importance of tax planning and related goals of tax planning</li> <li>* Basic tax planning strategies for individuals</li> <li>* Tax planning opportunities related to retirement, investments, and the effect of pass-through entities on individual tax planning strategies</li> <li>* Concepts related to gift and estate tax planning that can impact individuals</li> </ul> <p>WE RECOMMEND USING GOOGLE CHROME</p>	06/30/23	QAS Self-Study
623	Taxes	Tax Policy	3.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Progressive, regressive, and proportional tax systems</li> <li>* Three main standards of tax equity--vertical, horizontal, and transitional</li> <li>* Inverse relationship between tax efficiency and fairness in the tax system</li> </ul>	10/31/23	QAS Self-Study
624	Taxes	Tax Research Basics	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Conducting effective tax research, including utilizing primary and secondary research authority and tools</li> <li>* Documenting tax research for internal purposes</li> <li>* Preparing a client opinion letter based on internal research</li> <li>* Adhering to professional responsibilities when recommending a tax position</li> </ul>	02/28/24	QAS Self-Study





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#	Field of Study	Title	CPE Credit	Course Description	Expiration Date	Delivery Method
625	Taxes	Taxes and corporate strategies: Considerations for business operations	2.0	This course will be an overview of:  * Corporate federal tax reporting requirements and book-tax difference concepts * The corporate tax function's role in determining capital structure * Tax principles applying to corporate distributions and share repurchase initiatives * Corporate liquidations and the resulting tax impact on the corporation and shareholders	04/30/24	QAS Self-Study
626	Taxes	The At Risk and Passive Activity Loss Rules – How they Impact You	2.0	For decades, so-called "At Risk" Rules (ARR) and Passive Activity Loss (PAL) legislation have sought to prevent the spread of tax shelters. ARR limits an investor's deductible losses to the amount he or she has "at risk," while PAL has attempted to take the motivation out of mass-marketed tax shelters. Each brings layers of complexities that pose serious challenges to financial professionals today.	06/30/23	QAS Self-Study
627	Taxes	The Building Blocks of Taxation: Interest and Debt Investments (Updated for Tax Cuts and Jobs Act 2017)	2.0	This course will be an overview of:  * The issues surrounding interest and debt instruments in taxation * The definitions, interpretations and appropriate practices that will ensure compliance with current regulations * Identify the characteristics of debt instruments and the respective tax treatment * Identify interest on foreign related transactions and its related tax treatment	07/31/23	QAS Self-Study



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628	Taxes	The Taxation of Corporate Liquidations	1.5	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The basics on corporate taxation and the identification of a corporate liquidation.</li> <li>* The U.S. federal income tax consequences of a taxable and nontaxable liquidation.</li> <li>* The requirements of a Section 332 liquidation.</li> <li>* Deemed and de facto liquidations.</li> <li>* The reporting requirements relevant to liquidations.</li> </ul>	11/30/23	QAS Self-Study
629	Taxes	The Transition Tax-Section 965 and Final Treasury Regulations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Worldwide Tax System vs. Territorial Tax System</li> <li>* Section 965 and the Final Treasury Department Regulations</li> <li>* Filing Requirements for the Transition Tax</li> </ul>	11/30/23	QAS Self-Study
630	Taxes	Transfer of an Interest in Trust: Section 2702	1.5	<p>Lawmakers long have struggled to control abusive estate planning strategies without limiting techniques that adhere to the letter and intent of the law. Revisions enacted decades ago to eliminate the abusive Grantor Retained Income Trust (GRIT) strategy went too far, catching practices that were not abusive. The Revenue Reconciliation Act of 1990's Section 2702 corrected that, and today governs GRITs and other partial interests. Gain a practical understanding via real-life examples that will ensure compliance with this important and far-reaching section.</p>	06/30/23	QAS Self-Study
631	Taxes	Transfer Pricing – Friend and Foe	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The "what's" and "why's" of transfer pricing</li> <li>* How transfer pricing relates to the U.S Tax Code and Regulations</li> <li>* Global policies tied to transfer pricing</li> </ul>	09/30/23	QAS Self-Study
632	Taxes	Transfer Pricing: Friend and Foe	1.5	<p>Transfer pricing offers very real tax benefits for organizations today, along with complexities that can lead to penalties when applied incorrectly. Learn what the term means, see how it relates to the U.S. tax code, and familiarize yourself with real-life examples that can ensure compliance.</p>	09/30/23	QAS Self-Study



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633	Taxes	Understanding the "Other" Taxes: Consumption, Retail, Value Added, and Destination-Based	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Tax systems and tax equity</li> <li>* Major forms of consumption taxes</li> <li>* International impact of COVID-19 on consumption taxes</li> </ul>	06/30/23	QAS Self-Study
634	Taxes	Understanding the excess business loss limitation	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* The excess business loss limitation enacted by the 2017 Tax Cuts and Jobs Act (TCJA) and to whom it applies</li> <li>* How the excess business loss interacts with other loss limitation provisions</li> <li>* How the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES Act) impacts the excess business loss rules</li> <li>* How to calculate the business loss using Form 461</li> </ul>	08/31/23	QAS Self-Study
635	Taxes	Utilizing Enrolled Agents in Your Firm	1.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Requirements, licensing, and process to obtain the Enrolled Agent designation</li> <li>* Examples of work an enrolled agent may do within a firm setting</li> </ul>	02/28/24	QAS Self-Study
636	Taxes	What Every Tax Practitioner Needs to Know about Section 529 Plans	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* Section 529 Plans</li> <li>* Eligibility</li> <li>* Qualified Expenses</li> <li>* State Requirements</li> <li>* Tax Implications</li> <li>* Updated Tax Law Changes</li> </ul>	09/30/23	QAS Self-Study
637	Taxes	Your go-to guide to S Corporations	2.0	<p>This course will be an overview of:</p> <ul style="list-style-type: none"> <li>* S corporations and the pros and cons of this entity type as compared to other choices (such as LLC's)</li> <li>* How to qualify as an S corporation</li> <li>* How to make the S election</li> <li>* Other special issues</li> </ul>	09/30/23	QAS Self-Study