

IN MEMORIAM

JESSE P. MATTHEWS, JR.

Jackson

Died Jan. 24, 2015

(MSCPA President 1980-81)



HUBERT ARMSTRONG

Jackson

Died Feb. 25, 2015



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MSCPA

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

VOLUME XLVIII

MARCH 2015

2015 Convention Set June 25-28 at Sandestin

Registration forms for the 2015 MSCPA Annual Convention (June 25-28, 2015) will be posted to the Society website in late March. This will be the 30th consecutive year for the Convention and Annual Business Meeting to be held at the Sandestin Golf & Beach Resort in Destin, Florida.

The MSCPA also observes the 95th anniversary at this convention.

Among speakers confirmed by President Karen Moody are Alfonzo D. Alexander, President of the NASBA Center for the Public Trust and Chief Relationship Officer for NASBA followed by author and motivational speaker Michael Angelo Caruso. Both are Friday morning speakers. Tim Decker, a performance speed painter who has appeared on many national programs will entertain at the closing banquet Saturday evening.

Two four-hour CPE programs will be offered Thursday. Bill Taylor of Water Valley will present a program on Social Security & Medicare and Dr. Kim Burke of Millsaps College will provide an accounting and auditing update.

New events added by President Moody this year are a volleyball tournament and a beach party for the Young CPAs. (See the stories on page 4).

A key schedule change this year is a free evening on Friday night for families to enjoy The Village and for networking opportunities.

The Annual Business Meeting starts at 9 a.m. Saturday with election of officers for 2015-2016 and reports from the Secretary, Treasurer, AICPA Council Representative, State Board, and Insurance Trust. Presentations will be made to the Outstanding Educator, Public Service Award Winner, and CPA Exam Medal Winners.

Complete convention details and registration materials will be posted to the Society's website at www.ms-cpa.org.

(See the Sandestin Room Reservation form on Page 3 of this Newsletter)

Honor an MSCPA Member For Public Service

The membership is invited to nominate a member for consideration as the 2015 Public Service Award winner.

The winner will be recognized during the Annual Business Meeting Saturday, June 27, 2015 at the Sandestin Golf & Beach Resort.

Qualifying activities for the award include service clubs, church work, children's programs, economic development and public service. Submit a nominee's name by email to mail@ms-cpa.org for consideration by the Public Service Award Committee. Members serving on the committee this year include Lisa Sandifer, Greenville, Chairman; Susan Riley, Hattiesburg; and Jerry Goolsby, Jackson.

Committee Day Is May 14: Time to Volunteer

MSCPA Committees meet Thursday, May 14 for Committee Day at the MSCPA Building and members are encouraged to volunteer now for committee service.

The process is very easy:

- Current committee rosters are carried on the Society's website at www.ms-cpa.org. Click on The Association tab at the top left and then follow the link to Committee Rosters. Review the committee titles and send an email to mail@ms-cpa.org listing up to three committee preferences.
- President-Elect Cheryl Lee will make appointments this Spring and

a confirmation will be sent to the committee member with details on your committee meeting on May 14. Continuing committee members will receive a notice of details on their committee meeting schedule.

- Committees will meet during morning (9-11 a.m.) or afternoon (1-3 p.m.) sessions May 14.

Watch your email for a detailed schedule of meetings during the day.

Committees will plan their program of work for the new year. Minutes will be reviewed by the Board of Governors at the July meeting.



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306 Southampton Row
The Commons
Highland Colony Parkway
Ridgeland, MS 39157
PHONE: (601) 856-4244
FAX: (601) 856-8255
E-MAIL ADDRESS:
mail@ms-cpa.org

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The CPA Newsletter is the official publication of the Mississippi Society of Certified Public Accountants. The Newsletter invites articles of interest to the profession and gives credit to the author; however, it reserves the right to edit articles for correct spelling, wording and punctuation.

Opinions expressed are not necessarily the official policy of the MSCPA. Advertising is accepted in good faith that the product/services are of value stated.

Welcome New Members

New members include Camille Grace Anderson, Hollie Phillips Ballard, Mary Margaret Cockroft, Mary Elizabeth Cossitt, Nicholas Shaughnessy Dubuisson, Kimberly Ann Lucius, Clayton Grimes Moore, Danny Ray Taylor, and Trent Forrest Yeatman.

Now completing the membership process are:

Amber Taylor Cole was born in Hattiesburg and received her BSBA in Accounting from Louisiana State University and an MPA from the University of Southern Mississippi. She is an Instructor at the University of Southern Mississippi in Hattiesburg.

Joseph David Emerson received his BBA in Managerial Finance and Bachelor of Accountancy from the University of Mississippi. He is a Staff Accountant with Grantham Poole PLLC in Ridgeland.

Christopher Alan Hutchinson was born in Memphis and received Bachelor of Accountancy and Master of Taxation degrees from Mississippi State University. He is a Junior Staff Accountant with Grantham Poole PLLC in Ridgeland.

Jason Harkins McDavid was born in Jackson and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. He is a Senior Audit Associate with Matthews, Cutrer and Lindsay P.A. in Ridgeland.

Emily M. Zizzi was born in Tupelo and received a Bachelor of Arts from the University of West Florida and a Master of Accountancy from the University of Phoenix. She is a Partner in Byrne Zizzi CPA, PLLC in Tupelo.

Do You Have The Right Accounting Software?

by Randy Johnston, Exec VP, K2 Enterprises

Accounting software helps manage businesses from small to large. Is your firm running the right software? Is the pain of change so great, you'll stay on an older version or the wrong size and type of software? Are your people frequently entering or reentering data? Do the reports you receive lack the information needed? Are you constrained by when and how you upgrade your accounting software and the supporting products?

If you answered yes to any of these questions, you may not be on the right software system. You may need to upgrade to a current version, or you may need and want to replace the software with a product that is a better fit for the firm. It is important to go through a selection process like that outlined at the K2 CPE site for accounting software: <http://www.accountingsoftwareworld.com/articles-white-papers/selection-steps>. Rarely is it in the firm's best interest to enter the sales process too early. Take the time to analyze your needs, and determine potential product solutions before any contact is made with a publisher or software partner. Most vendor web sites are sophisticated enough to obtain your contact information, and identify you as a suspect or prospect without your permission.

Take a long term view of the firm's needs. Most accounting software systems are kept ten years or more, and you should work on the

assumption that picking the right system will cost or save the firm money for a very long time. Consider the size of the business you need to support. There are different levels of software to support different levels of business. Over or under buying software can cost more during the period of ownership by requiring additional manual procedures in simple products or by adding unnecessary complexity in products that are too big for the need. From our analysis and understanding of the accounting software market, accounting software is far from a one size fits all. There are a few general products that are well known that are recommended and used broadly. Examples of these products include: Intuit QuickBooks, Sage 100 (formerly known as MAS 90), Microsoft Dynamics GP (formerly known as Great Plains), and SAP All-In-One. Each of these products has good core functionality, an add-on ecosystem of third party solutions that address many of the features not included in the base product, and are deeply understood by consultants. A consultant on one product will rarely know more than the product that they specialize in. If your needs are complex, you'll likely need to consider consulting expertise during the selection process. However, it will be a challenge to find experts that have expertise in more than one product OR that aren't biased by a product

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MISSISSIPPI SOCIETY OF CPAS 2015 ANNUAL MEETING

Wednesday, June 24 - Sunday, June 28, 2015

GROUP CODE: 2342X7

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Sharing With _____

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A deposit of one night's room rate is required to secure rooms.

All room rates quoted **DO NOT** include 12% fees and 11.5% taxes.

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Any other type of accommodation will vary in cost depending on location.

<u>Accommodations</u>	<u>Daily Rate</u>	<u>Accommodations</u>	<u>Daily Rate</u>
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Beachside 1 Bdrm*	\$ 355.00	Bayside 2 Bdrm	\$ 246.00
Beachside 2 Bdrm*	\$ 489.00	LeCiel - Guest Room	\$ 162.00
Beachside 3 Bdrm*	\$ 609.00	LeCiel - 1 Bdrm Suite	\$ 209.00
Westwinds 1 Bdrm*	\$ 369.00	Village - Studio	\$ 200.00
Westwinds 2 Bdrm*	\$ 519.00	Village 1 Bdrm	\$ 224.00
Westwinds 3 Bdrm*	\$ 629.00	Village 2 Bdrm	\$ 349.00
Southside 2 Bdrm	\$ 324.00	Grand Complex Studio	\$ 211.00
Southside 3 Bdrm	\$ 419.00	Grand Complex 1 Bdrm	\$ 239.00
Southside 3 Bdrm Loft	\$ 455.00	Grand Complex 2 Bdrm	\$ 359.00
Lakeside 2 Bdrm	\$ 289.00	Grand Complex 3 Bdrm	\$ 443.00
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Beachwalk 2 Bdrm	\$ 281.00	Luau 2 Bdrm	\$ 297.00

*A minimum stay of 5 nights is required on Beachfront accommodations.

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MSCPA Rising Star Award Will Recognize Outstanding Young CPA

The Board of Governors passed a resolution at the December meeting to establish the MSCPA Rising Star Award. This award will annually recognize an outstanding young CPA in Mississippi who has demonstrated exemplary leadership skills and involvement in the MSCPA, the accounting profession and/or their communities.

Recipients must be age 40 or under and a current or past member of the Young CPA Network and a MSCPA member who has demonstrated a commitment to the profession by leadership in the Network and MSCPA activities such as committees, local chapters or the Board.

President Karen Moody hopes this award will encourage participation in the Young CPA Network and the MSCPA and will foster leadership in the MSCPA. She encourages firms to allow their young members to be active and to promote attendance at convention.

Nominations should be submitted in writing by March 31, 2015. Please

send nomination letters addressing the requirements in the criteria to Rising Star Award, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157 to the attention of Karen Moody. A copy of the nominee's

business resume can be included if available.

The Executive Committee will select the recipient who will be recognized during the Annual Business Meeting Saturday, June 27, 2015 at the Sandestin Golf & Beach Resort.

Beach Party & Volleyball Added to 95th Convention

To celebrate the MSCPA's 95th birthday and the 30th anniversary to hold the annual meeting at Sandestin, President Karen Moody is introducing new events at convention this year. A beach party along with a volleyball tournament will be held on Saturday afternoon. She also foresees this as an opportunity to promote firm networking and interaction between younger and older members.

Each volleyball team will need six (6) players and can represent a firm or company, a Chapter, the Network, a committee or a sponsor. Multiple teams can also enter from each. Members, spouses, friends and older children of CPAs are welcome to be on the teams. There will be no entry fee. A trophy will be presented to the winning team at the Saturday night banquet. If this tournament becomes an annual event the trophy can be passed on at each convention.

Due to planning requirements with Sandestin, it is necessary to know the number of teams that will participate as early as possible. Please email Karen at kmoody@lamptonlove.com and let her know if your group will field a team(s). Player names are not needed.

Stay tuned for other convention news and happenings in subsequent *Newsletters*.



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Managing Passwords

By: Will Fleenor, CPA, Ph.D., Member K2 Enterprises

Understanding the Problem

76% of reported breaches are from weak credentials according to a Verizon 2013 Data Breach Investigations Report that analyzed more than 47,000 security incidents. Weak passwords account for 48% of the breaches. It is clear from this report and other similar reports that mismanagement of authentication credentials is the primary culprit when it comes to data breaches.

Substantial evidence exists proving that weak passwords and poor password management practices are the rule rather than the exception. A well-known hacker group called Anonymous made public passwords and usernames for 44,000 subscribers of a company known as Strafor (Strategic Forecasting, Inc.). Subscribers are mostly international business travelers and government officials (ex. Henry Kissinger, Dan Quayle, the Defense Department,

Lockheed Martin, and Bank of America). One might think that these business and government officials would use better passwords than most users – not true. 74% percent of the revealed passwords were weak and 10% were less than 5 characters long.

The use of weak passwords and poor password management practices is not from lack of good guidance. Microsoft, SANS (largest source for information security training and security certification in the world), the Privacy Rights Clearinghouse, and many others provide guidance on what good passwords should look like. According to these authoritative sources, passwords used to access sensitive information should:

- Contain both upper and lower case characters
- Have digits, letters, and punctuation characters
- Be at least fifteen alphanumeric

characters long

- Not be a word in any language, slang, jargon, etc.
- Not be based on personal information, names, etc.
- Never be written down
- Changed regularly
- Never be recycled or used for multiple assets

For most users, the first question that comes to mind is “Who could possibly follow these rules?” The answer is, probably nobody without the help of password management software. People just cannot remember strong passwords.

Fortunately, we have many good choices when it comes to using software and services to generate and manage high quality passwords. Even better, adopting a password management tool will not only make your data more secure, it will also save you lots of time.

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PASSWORDS

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How Password Management Software Works

Most password managers are easy to use, inexpensive, and require very little user training. Typically, they accumulate your passwords as you type them in during your regular login processes. Then when you go to log in again, they fill in the password and username automatically without you having to type anything.

Most password managers integrate with your Web browser. You log into a Web site or software application by selecting the site from a drop down menu located on your Web browser toolbar. To prevent others who might have access to your computer (with or without your permission) from accessing your passwords, the password database files are heavily encrypted. A “master password” is required to unlock this database. If your computer is left unattended (or it is lost or stolen), the database locks automatically after a set period of time or when the computer is powered off.

Password managers will also fill in forms that require name, address, billing information, and even credit card information. You can accomplish all this securely without using the keyboard (which is susceptible to key logging programs) and without putting anything on the clipboard (another prime target for malware programs trying to capture your credentials).

Password managers allow users to generate passwords that follow best practices such as using long randomly generated passwords for highly sensitive assets. Password generators are part of all the better products. Since password managers enter usernames and passwords automatically, it is just as easy to use a 16 character long random password for your bank login as it is to use a weak password.

With most password managers, you have the option of backing up your passwords in the Cloud as a heavily encrypted file. With some products, you have the option of choosing where to back up the password database. You and you alone have the key to unencrypt this file. If someone hacks the backup site, your passwords are still safe because only you have the key to unencrypt the file. If your



RoboForm Password Generator

local machine hard drive fails and this is where the password database file is stored, your passwords are not lost. Even better, the software automatically synchronizes your password database between multiple devices such as desktops, laptops, tablets, and even phones. Having all your passwords available at all times is a real asset to most business users.

Some password managers also have the ability to store confidential information that is totally unrelated to logging in to Web sites, software and documents. Examples include: the social security numbers of spouses and children, license codes of purchased software, and credit card information.

These features both improve security and save time. If you log in to five or more Web sites or software packages a day, you can save over 20 hours per year using a password manager.

Good Password Management

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**2015 MSCPA
Convention**
June 25-28, 2015
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**2016 MSCPA
Convention**
June 23-26, 2016
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PASSWORDS

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Solutions

The password management software market has become competitive with lots of good choices. The products mentioned below have proven track records and are always highly rated in product reviews. There are other good choices and many of the top products have similar features.

RoboForm Everywhere, LastPass Premium, Dashlane, Keepass, Password Depot, and 1Password are well established products with proven track records. Further, they always rank at, or near, the top of product reviews.

RoboForm Everywhere is my personal favorite. Following are some of the features that make it a product to consider:

- Automatically remembers your passwords and enters them securely without using the keyboard (avoiding key loggers) or the clipboard
- Encrypts your data with military-grade AES 256 bit encryption
- Fills in forms as well as passwords

- Supports multiple browsers (IE, Firefox, Chrome on Windows and Macs, and Safari)
- Available for Windows, Mac, Linux, iPhone/iPod, Android, Blackberry, Windows Phone, Palm, and Symbian
- Synchronizes passwords securely across all your devices so you always have them with you and up-to-date
- Automatically backs up your password database securely in the Cloud and only you have the key to this encrypted backup file
- Comes in a desktop only version if you are not comfortable with the Cloud
- Generates strong passwords
- 24/7/365 live chat or phone support
- Has "Secure SafeNotes" for storing confidential information like social security numbers, credit card information, and software activation codes
- Has a series of short online training videos that make the

product easy to learn and use

- Roboform2Go can be installed on a USB drive and used securely with any computer

1Password is a particularly good product for Mac users. It was designed for the Mac rather than being a Windows product that was ported to the Mac.

Conclusions

Those who are interested in securing their personal information or are responsible for keeping company, customer, client or firm information secure, should not consider password management software optional. The days of being able to keep secure credentials in your head are long past. If you are someone who tries to use the same passwords or slight variations of the same passwords over and over – you are desperately in need of password management software.

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Cell: 501.514.4928

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Christy Hudson, CBI

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Cell: 501.499.4357

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2014 MAP Survey: CPA Firms Show Modest Growth

Mirroring the broader economy, results of the biennial National Management of an Accounting Practice (MAP) Survey show that in 2013 CPA firms experienced modest growth over the prior year. The survey, which is conducted by the AICPA's Private Companies Practice Section (PCPS) and the Texas Society of Certified Public Accountants (TSCPA), found that all participating firms experienced a small increase in net fees since the last survey was administered in 2012, or were holding steady.

The survey data is broken down into size segments, from the smallest practices with less than \$200,000 in revenue to the largest with more than \$10 million. Every segment reported growth in net client fees from 2012 to 2013, ranging from four to eight percent.

When comparing partner compensation to net remaining per owner (NRPO), a key performance indicator that measures

revenue minus expenses before owner-related compensation, it appears that rather than take that cash for themselves, partners chose to put money back into the business. The 2014 survey results show that NRPO was larger than partner compensation in all but one revenue category.

Future partner retirements (and buy-outs) may also be driving some firms to keep more cash in the firm. This also signals opportunities for emerging partners after these transitions within firms are complete.

"Liquidity and cash flow are likely a consideration, especially for smaller firms focusing on merger and acquisition opportunities," said AICPA Firm Services Vice President Mark Koziel CPA, CGMA. "Uncertain cash outlays in mergers and showing a strong cash position to attract acquiring firms are likely factors for holding back cash."

Large firms continue to invest in

technology, suggesting a bullish view of the future. Smaller firms also invested in technology through external partners. When it came to information technology expenses, the total percentage ranged from 5.5% of net client fees for the smallest firms to around 2.5% at the largest. (The percentage may be lower at big firms because they have in-house IT staff and training, so many of their costs would be reflected in salaries.)

The 2014 MAP Survey offers a new dynamic online platform to make it easier for participating firms to use the results. Users can generate and download detailed reports in Excel, PowerPoint and PDF files using a variety of filters specific to their firm's needs. An online tutorial is available to help users make the most of these new features. For more information or to access the survey results, visit aicpa.org/mapsurvey, email pcps@aicpa.org or call the AICPA at 888-777-7077.

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The Affordable Care Act: What You Need to Know in 2015

What's new with health care reform? A lot of discussion has arisen about the Affordable Care Act since it was passed, but now that the key provisions of the mandatory health coverage portion of the law are coming into effect, what does it mean to you? The Mississippi Society of CPAs offers an update and points out some do's and don'ts to remember in 2015.

Do Avoid the Penalty

Beginning in 2014, most Americans were required to have minimum essential healthcare coverage. As a result, this year you must report your coverage status for each month of the year on your tax return. Those with qualifying coverage will simply check a box on page two of the Form 1040, but there are new tax forms this year for those seeking an exemption from the coverage requirements or claiming the premium tax credit. If you

don't have coverage and don't qualify for an exemption, you may face a penalty for the 2014 tax year of \$95 per person (and \$47.50 for children under 18) or 1% of your household income over the filing threshold, whichever is higher, up to a maximum of \$285. Be aware those penalty amounts will rise in future years.

Don't Miss the Premium Credit

Depending on your income level and other factors, you may be eligible for a premium tax credit that will help you pay for insurance that you buy through a state or federal Health Insurance Marketplace. You can use the credit to pay your insurance premium when you enroll for coverage or wait and claim it on your tax return.

Do Consider Shopping Around

The Health Insurance Marketplace, a central feature of the law, provides

coverage choices for those who don't have insurance and those who have it but are interested in exploring other, potentially lower-cost options. Consumers in every state can set up an account, file an application and learn if they're eligible for lower-cost premiums. The plans are offered by private insurers, and they cover a set of essential health benefits defined by the law. If you have a pre-existing condition, the Marketplace plans must accept you and cover your condition. They are also prohibited from charging different prices based on gender.

The open enrollment period for the coming year ends on February 15, 2015. (You might also qualify for the special enrollment period that lasts up to 60 days after life events such as marriage or the birth of a child or loss of other health coverage.) You are allowed to change

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AFFORDABLE CARE ACT

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plans by the enrollment deadline, so you may want to consider new options that may be cheaper or better suit your needs. And this year, a total of 25% more issuers will be offering plans through the Marketplace than in 2014, increasing the variety of options available, according to the U.S. Department of Health and Human Services.

Don't Neglect Changes for Business

As of Jan. 1, 2015, companies with 100 or more full-time employees were required to provide minimum, affordable healthcare coverage to most of their workers or face a penalty. Those with more than 50 workers but fewer than 100 may qualify for relief from this requirement for 2015. At the other end of the spectrum, employers with 25 or fewer employees that offer healthcare coverage may be eligible for a small business health insurance credit. Many small businesses can look for insurance through the Small Business Health Options Program

(SHOP), a separate marketplace for companies with 50 or fewer full-time employees. Note: If you're self-employed without any employees, then you would use the individual Health Insurance Marketplace to buy insurance, not SHOP.

Do Consult Your Local CPA

Health care and the cost of health

RIGHT SOFTWARE?

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that they are selling. We would prefer to hear from you if any part of the selection process is unclear or if you are having trouble locating an acceptable consultant.

Consider the Solutions

There are approximately 300 accounting software products sold in the U.S. market. Around 40 products sold are Software as a Service (SaaS noted in options below) that run completely in a web browser. As a rule, the SaaS products will have fewer features than the traditional products offered by publishers during the last 20-30 years. Most of the products that can be installed in-house are also offered in a hosted version today. Further, the pricing of these traditional on premise products is usually available in two forms: monthly subscription or

insurance coverage are critical issues for consumers and businesses. For understandable answers and advice, be sure to turn to your local CPA. He or she has the expertise to answer all your most pressing financial questions.

purchase with annual maintenance.

Entry level products today include:

1. Intuit QuickBooks and QuickBooks Online (SaaS) – both are U.S. market leaders in their respective categories.
2. Sage 50 Pro, Premier and Quantum – Good inventory, costing, payroll and reporting capabilities make this product an attractive choice for slightly larger organizations that need more users.
3. CYMA – notable for the payroll and human resources capabilities and low cost of ownership.
4. Wave (SaaS) – a free SaaS product with good accountant access and a payroll option.
5. Accounting Power (SaaS) – a product offered through accounting firms

continued on page 17

Keep Your Business Rolling.

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THE TWENTY-NINTH ANNUAL
ACCOUNTING AND AUDITING CONFERENCE
WEDNESDAY, MAY 13, 2015
8:30-4:30
EMBASSY SUITES
RIDGELAND, MS

SPONSORED BY
ACCOUNTING & AUDITING COMMITTEE
MISSISSIPPI SOCIETY OF CPAs

PRESENTERS

8:30-12:00 - KURT OESTRIECHER, CPA - "A&A Update"

12:00-1:00 - Lunch

1:00 - 4:30 - WILL FLEENOR, CPA, PhD - "Excel Best Unknown Features for CPAs" and "Security Tips to Protect Sensitive Data"

KURT OESTRIECHER, CPA, has over a decade of experience with his firm in Alexandria, Louisiana, where he is partner in charge of accounting and auditing services. Kurt has also served as an adjunct instructor of Accounting at Louisiana State University at Alexandria and Northwestern State University. He received the Outstanding Discussion Leader Award from the Louisiana Society of CPAs in 1998 and 2006 as well as the AICPA Outstanding Discussion Leader Award in 2007, 2008, and 2009. Mr. Oestriecher functions in many capacities for the Louisiana Society of CPAs on its board and varying committees.

WILL FLEENOR, CPA, PhD is currently a Shareholder of **K2E, LLC**. Will has conducted seminars for 48 State CPA Societies, and has spoken at numerous accounting technology conferences, including speaking at the AICPA Information Technology Conference for approximately 25 years, as well as doing training for other organizations such as the FBI. Will is a past Chairman of the AICPA Information Technology Conference, as well as past chairman of other conferences and professional committees. He is a co-author of the Practitioners Publishing Company's "Guide to Installing Microcomputer Accounting Systems" and has had numerous articles published in professional journals including the Journal of Accountancy, the CPA Journal, and others.

ACCOUNTING & AUDITING CONFERENCE – WEDNESDAY, MAY 13, 2015

★★ Materials will be electronic only. ★★
(Available for downloading three days before event)

MSCPA MEMBERS: \$200

NON-MEMBERS: \$275

To register, detach and mail this form with a check to: Mississippi Society of CPAs, 306 Southampton Row, Ridgeland, MS 39157, or fax it to 601.856.8255. MSCPA Members may register online: www.ms-cpa.org. This conference has been recommended for 8 A&A Hours of CPE.

NAME _____ EMPLOYER _____

MAILING ADDRESS _____

CITY, STATE, ZIP _____

BUSINESS PHONE _____ FAX _____

EMAIL _____ AMOUNT DUE _____

MEMBERS: Have you moved or changed jobs? If so, please logon and update your information through the web site: www.ms-cpa.org.

REFUND POLICY: You will receive a full refund if cancellation is made seven days prior to the scheduled date of the course. If you cancel within the seven days, a fifty percent refund will apply. Refunds are not given for same-day cancellations or no-shows. Personnel substitutions are permitted.

PLEASE INDICATE METHOD OF PAYMENT

CREDIT CARD IS Personal Company
 VISA MasterCard Amex Discover

Account Number _____ Mo. _____ Yr. _____
 Expiration Date _____
 Billing Address for Credit Card including ZIP _____ ZIP _____

Cardmember Signature _____ \$ _____ Amount _____ CCID Number _____
 I hereby authorize the MSCPA to charge \$ _____ to my credit card.



MAY 2015 CONTINUING PROFESSIONAL EDUCATION

May 1, 2015

*Friday
Ridgeland
MSCPA Center*

Young CPA Conference

Discussion Leader: Panel
Cost: Members: \$100 Non-Members: \$100 AICPA Member Discount: \$0
Course Hours: 8:00-4:30

LEVEL: Update **CPE Credit:** 8 General **VENDOR:** Self-Developed **ACRONYM:** YCPA

COURSE OBJECTIVES AND DESCRIPTION: As the date for this event approaches, please access the MSCPA web site for details and registration information on this conference. www.ms-cpa.org

May 11-12, 2015

*Monday-Tuesday
Ridgeland
Embassy Suites*

Mississippi Technology Conference

Discussion Leader: Panel
Cost: Members: \$435 Non-Members: \$585 AICPA Member Discount: \$0
Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 16 General **VENDOR:** K2 Technologies **ACRONYM:** MTC

COURSE OBJECTIVES AND DESCRIPTION: This conference is filled with 16 hours of fast-paced presentations designed to maximize your time and enhance your learning. Nationally recognized speakers have extensive expertise in numerous software applications. They will share their knowledge with you in order to help you do your job with efficiency and ease. Participants will receive helpful tips and advanced techniques, along with the tools and skills necessary to keep up with the ever-increasing pace of changes in computer technology. This conference is designed for CPAs in public practice or industry who want to take better advantage of technology to improve efficiency and effectiveness. Check the MSCPA web site (www.ms-cpa.org) in early April for details on the 2015 topics and breakout sessions.

May 13, 2015

*Wednesday
Ridgeland
Embassy Suites*

Accounting and Auditing Conference

Discussion Leader: Panel
Cost: Members: \$200 Non-Members: \$275 AICPA Member Discount: \$0
Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** Self-Developed **ACRONYM:** AAC

COURSE OBJECTIVES AND DESCRIPTION: As the date for this event approaches, please access the MSCPA web site for details and registration information on this conference. www.ms-cpa.org

May 15, 2015

*Friday
Ridgeland
MSCPA Center*

Health Care Reform Act: Critical Tax and Insurance Ramifications

Discussion Leader: William F. (Bill) Taylor, CPA
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 8:30-12

LEVEL: Basic **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4HCRA-1

COURSE OBJECTIVES AND DESCRIPTION: The Health Care Reform Act continues to be phased in this year and in future years. This seminar will help you better understand the impact of the Act so you can describe to your clients how health care and paying for coverage will change in the future. In addition, you'll discover how to use this information for tax planning opportunities. This topic is constantly changing so make sure you're up-to-date on the latest information.

May 15, 2015

*Friday
Ridgeland
MSCPA Center*

Estate Planning: Minimizing Taxes and Maximizing Wealth

Discussion Leader: William F. (Bill) Taylor, CPA
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 1:00-4:30

LEVEL: Basic **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4EPE

COURSE OBJECTIVES AND DESCRIPTION: What is the estate tax? What is the gift tax? How are they interrelated? Explore the use of wills, trusts and life insurance as vehicles to reduce the estate tax. Whether your client is accumulating wealth or planning for its distribution upon death, advise them on the most tax-efficient way to structure their affairs to minimize taxation on the transfer of their wealth to intended beneficiaries.

May 18, 2015

*Monday
Ridgeland
MSCPA Center*

Mississippi Sales & Use Tax

Discussion Leader: Greg Duke
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 8:30-12

LEVEL: Basic **CPE Credit:** 4 Tax **VENDOR:** Self-Developed **ACRONYM:** MSUT

COURSE OBJECTIVES AND DESCRIPTION: This seminar, led by a representative of the Mississippi Department of Revenue, will include an introduction on *Sales Tax: Levies, Returns and Filing, and Exemptions; Use Tax; Causal Sales Tax; Industry-Specific Sales Tax; Contractor's Tax; and more. This seminar will be a great opportunity to get the latest Sales and Use Tax information directly from the Department of Revenue.

May 18, 2015

Monday
Ridgeland
MSCPA Center

Ethics, Rules and Regulations

Discussion Leader: Dr. James Crockett

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

Course Hours: 1:00-4:30

LEVEL: All **CPE Credit:** 4 Ethics **VENDOR:** Self-Developed **ACRONYM:** ERR-1

COURSE OBJECTIVES AND DESCRIPTION: This seminar satisfies the State Board's requirement for three hours of general ethics and one hour of Mississippi Rules and Regulations.

May 19, 2015

Tuesday
Ridgeland
MSCPA Center

The Complete Guide to Payroll Taxes and 1099 Issues

Discussion Leader: Arthur Auerbach, CPA

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** CGPT

COURSE OBJECTIVES AND DESCRIPTION: Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

May 19, 2015

Tuesday
Ridgeland
Grantham Poole

AICPA Peer Review Program Advanced Course

Discussion Leader: Gloria Roberts, CPA

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30

Course Hours: 8:30-4:30

LEVEL: Advanced **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** ADPRT

COURSE OBJECTIVES AND DESCRIPTION: This one-day, advanced course is designed for experienced reviewers who want to heighten their peer review skills. It is an excellent follow-up to the AICPA's training course, How to conduct a Review Under the AICPA Practice-Monitoring Program. This course includes an analysis of the latest AICPA Peer Review Program Standards as well as materials focused on the areas of peer review guidance which reviewers find the most problematic.

May 20, 2015

Wednesday
Ridgeland
MSCPA Center

Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now

Discussion Leader: Arthur Auerbach, CPA

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** SSRB-1

COURSE OBJECTIVES AND DESCRIPTION: Social Security seems poised for changes in benefits and eligibility age. As the baby boomer generation approaches retirement, financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with it.

May 21-22, 2015

Thursday-Friday
Ridgeland
MSCPA Center

Program for Management Development

Discussion Leader: Panel

Cost: Members: \$260 Non-Members: \$340 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: All **CPE Credit:** 16 General **VENDOR:** Self-Developed **ACRONYM:** PMD

COURSE OBJECTIVES AND DESCRIPTION: As the date for this event approaches, please access the MSCPA web site for details and registration information on this conference. www.ms-cpa.org

May 26, 2015

Tuesday
Ridgeland
MSCPA Center

Audits of 401(k) Plans

Discussion Leader: Cecil M. (Bill) Felder, CPA, CISA

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30

Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** AFKP

COURSE OBJECTIVES AND DESCRIPTION: 401(k) plans are a popular option for employee benefit plans, so you must have the proper skills to audit these plans effectively. Every aspect of how to audit a 401(k) plan and prepare financial statements that satisfy ERISA and SEC requirements are covered in this course. Tap into ways to plan and conduct 401(k) audits more efficiently and effectively, and understand the differences between 401(k) audits and other employee benefit plan audits.

May 27, 2015

Wednesday
Ridgeland
MSCPA Center

IT Risks and Controls in Current and Emerging Environments**Discussion Leader:** Glenn Helms, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** ITRC

COURSE OBJECTIVES AND DESCRIPTION: Accounting transactions and other types of processing are conducted in a variety of IT environments. These IT environments could be traditional, such as Local Area Networks, or emerging, such as cloud and mobile computing. There are internal controls and risks that are common to all IT environments in both large and small entities. There are also IT internal controls and risks that are unique to less complex, more complex, traditional, and emerging technologies. This course will cover these topics and others including trust services associated with the internet and cloud computing, testing procedures, management controls, electronic evidence, COSO IT controls, and the most recently ranked top IT technologies.

May 27, 2015

Wednesday
Hattiesburg
Lake Terrace Conv. Ctr.

Advanced Controller and CFO Skills**Discussion Leader:** Steven Toups, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Advanced **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** ACCS-1

COURSE OBJECTIVES AND DESCRIPTION: This course examines best practices of leading-edge controllers and CFOs. Demonstrate your advanced skills that add value and contribute to the success of the organization. You will learn 10 specific skills every CFO or controller needs to be successful, and you will find that you suddenly have more power and influence than you ever thought possible. Show the company's leadership how vital you are to their profitability!

May 27, 2015

Wednesday
Hattiesburg
Lake Terrace Conv. Ctr.

Forensic Accounting Investigative Practices**Discussion Leader:** Donna Ingram, CPA, CFE**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** FAIP

COURSE OBJECTIVES AND DESCRIPTION: If you are looking to gain more skills in the growing and lucrative field of forensic accounting, you'll want to start with this course. Effective forensic accountants are part of a new breed of practitioners who possess a broad spectrum of traits and knowledge. This course dives into the unique investigative and communications skills and analytical practices required of the best forensic accountants by teaching you how to provide expert witness testimony in mediations, arbitrations, and governmental hearings. You'll also learn how to use proven research, investigative methods, and proper documentation of evidence to successfully complete a forensic accounting engagement. This course demonstrates the keys to success in the exciting field of forensic accounting.

May 28, 2015

Thursday
Hattiesburg **New**
Lake Terrace Conv. Ctr.

Surgent's Individual and Financial-Planning Tax Camp**Discussion Leader:** William F. (Bill) Taylor, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0 **New****Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** IFCP

COURSE OBJECTIVES AND DESCRIPTION: Each year brings its own set of tax planning challenges, and 2015 is no exception. This course aims to inform tax planners with the most important planning ideas wealthy clients, middle-income clients, and closely held business owners need to consider in 2015 to take advantage of the present and plan for the future. Learn strategies that can really have an impact on clients' lives, while also bringing value to you and your firm.

May 28, 2015

Thursday
Ridgeland
MSCPA Center

Internal Control and COSO Essentials for Financial Managers, Accountants and Auditors

Discussion Leader: Glenn Helms, CPA
Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30
Course Hours: 8:30-4:30
LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** ICDAD

COURSE OBJECTIVES AND DESCRIPTION: Many managers, supervisors, and accountants in business, government or nonprofits are not able to identify their departmental policies and procedures that function as the primary controls against errors and fraud. Alternately, auditors performing field work may be confused about how to interpret and evaluate management's documentation of accounting processes and controls. Neither party may truly understand how their duties differ. This course gives participants a solid understanding of systems and control documentation. After an overview of the latest COSO guidance on the components and principles of effective internal control, this course introduces participants to basic tools used to document an accounting process. Participants then identify the risks of errors and fraud in the accounting system and the presence (or absence) of compensating controls. Finally, participants will practice identifying key controls and control weaknesses.

May 28, 2015

Thursday
Hattiesburg **New**
Lake Terrace Conv. Ctr.

Securing Your Data - Practical Tools for Protecting Information

Discussion Leader: Karl Egnatoff, CPA, CITP
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0 **New**
Course Hours: 8:30-12
LEVEL: Intermediate **CPE Credit:** 4 General **VENDOR:** K2 **ACRONYM:** SEC4-1

COURSE OBJECTIVES AND DESCRIPTION: How do you encrypt sensitive information? How do you acquire and use e-signatures? What are the security tools you need and how do you use them to secure your sensitive data and systems? Security is not optional and yesterday's security techniques are not working as effectively as they once were. It's time to tune up what you know about protecting sensitive data. Security failures, such as a breach of client or customer data, are costly – they can even drive an organization out of business. In this course, participants learn about the latest tools and techniques for encryption, virus protection, secure communications, secure authentication, and more. The course is taught by explaining and demonstrating each of these tools and techniques. Participants learn current best practices in information security and how to help their organizations avoid the effects of poor decisions in managing information security. This course is new for 2015! For more details, please visit www.k2e.com/sec-4.

May 28, 2015

Thursday
Hattiesburg
Lake Terrace Conv. Ctr.

Technology Update

Discussion Leader: Karl Egnatoff, CPA, CITP
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 1:00-4:30
LEVEL: Intermediate **CPE Credit:** 4 General **VENDOR:** K2 **ACRONYM:** TUP4-1

COURSE OBJECTIVES AND DESCRIPTION: Are you ready to learn about the latest trends in technology? Do you sometimes feel lost in the technology jungle? Would you like clear guidance regarding Windows, Office, the cloud, security, and other technology-related issues? If you answered "yes" to any of these questions, then make plans now to invest four hours in this fast-paced and highly informative seminar that is sure to ramp up your return on technology investment. The technology tools available to all have never been better, but many are not taking full advantage of these tools. This course helps professionals at all levels understand the major trends in hardware, software, and services and how to utilize these tools to meet organizational objectives both efficiently and effectively. More than just a seminar on the latest computers, you will learn about the full spectrum of practical technology available to you and your team and how to implement these tools for maximum impact. "Excellent class, full of pertinent and useful information." G.P., CPA AL For more details, please visit www.k2e.com/tup-4.

May 29, 2015

Friday
Ridgeland **New**
MSCPA Center

Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes

Discussion Leader: Glenn Helms, CPA
Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30 **New**
Course Hours: 8:30-4:30
LEVEL: Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** TTFS

COURSE OBJECTIVES AND DESCRIPTION: Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material and frequently recurring frauds succeed? One reason is that business owners, management, auditors, and employees fail to recognize the red flags that have been associated with these financial statement and misappropriation of asset frauds. Another major reason is that the reporting and transaction processing systems do not have adequate controls to either prevent and/ or detect these schemes. This course will provide descriptions of how these major frauds are perpetrated (including real-world examples) and the types of cost-effective controls that can be implemented by both small and large businesses and nonprofit entities to identify and prevent these deceptive acts.

May 29, 2015

Friday
Hattiesburg
Lake Terrace Conv. Ctr.

Excel Best Practices

Discussion Leader: Karl Egnatoff, CPA, CITP
Cost: Members: \$270 Non-Members: \$345 AICPA Member Discount: \$0
Course Hours: 8:30-4:30
LEVEL: Intermediate **CPE Credit:** 8 General **VENDOR:** K2 **ACRONYM:** EBP

COURSE OBJECTIVES AND DESCRIPTION: As spreadsheets continue to evolve, so too must your practices for creating, editing, and auditing them. In this program, you will gain an in-depth understanding of the best ways to work with Excel. The topics covered in this seminar include best practices associated with Excel spreadsheets in each of the following areas: creating and editing Excel workbooks, securing Excel workbooks, collaborating with others in Excel, and reporting on data contained in Excel. Today's best practices for Excel differ significantly from those used in the past and you will learn the best ways to work with Excel spreadsheets in this "must see CPE" program. Course materials include relevant examples to enhance your learning experience. Participate in this program to help ensure that you utilize Excel to its fullest potential. This course covers features in Excel found in versions 2007 and newer. "I learned various tips/tricks that I expect to implement to my approach immediately." J.J., CPA DE "Excellent course with lots of practical information that will be useful for work." V.S., CPA MS For more details, please visit www.k2e.com/ebp.

May 29, 2015

Friday
Hattiesburg
Lake Terrace Conv. Ctr.

Ethics, Rules, and Regulations

Discussion Leader: William F. (Bill) Taylor, CPA
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 8:30-12
LEVEL: All **CPE Credit:** 4 Ethics **VENDOR:** Self Developed **ACRONYM:** ERR-2

COURSE OBJECTIVES AND DESCRIPTION: This seminar satisfies the State Board's requirement for three hours of general ethics and one hour of Mississippi Rules and Regulations.

May 29, 2015

Friday
Hattiesburg
Lake Terrace Conv. Ctr.

Health Care Reform Act: Critical Tax and Insurance Ramifications

Discussion Leader: William F. (Bill) Taylor, CPA
Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0
Course Hours: 1:00-4:30
LEVEL: Basic **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4HCRA-2

COURSE OBJECTIVES AND DESCRIPTION: The Health Care Reform Act continues to be phased in this year and in future years. This seminar will help you better understand the impact of the Act so you can describe to your clients how health care and paying for coverage will change in the future. In addition, you'll discover how to use this information for tax planning opportunities. This topic is constantly changing so make sure you're up-to-date on the latest information.

RIGHT SOFTWARE?

continued from page 11

that has good accounting capability including payroll.

Small to Medium Business (SMB) products today include:

1. Open Systems TRAVERSE – a product that has good personalization capabilities, and has specialties in a number of verticals including not for profit, services, distribution and flexible packaging.
2. Sage 100, 300 and X3 – Sage has more installations in the U.S. market and globally than any other accounting software publisher. These products are frequently used in distribution and manufacturing and have broad third party support to fit many vertical markets.
3. Microsoft Dynamics GP, SL, NAV and AX – Microsoft has four different offerings with unique capabilities in each of the product lines. Dynamics GP is well known for general accounting, costing and inventory.

The NAV and AX lines have the most customization capability.

4. NetSuite (SaaS) – this publicly held company has good CRM and eCommerce integration in their offering. It also handles international currencies.
5. SAP Business ByDesign (SaaS) – a comprehensive, integrated financial and distribution product that offers a multi-perspective GL for unique reporting needs.
6. Intacct (SaaS) – promoted by the AICPA's CPA2Biz unit, this product has inventory, costing and third party integration as well as entry level accounting capability.

Enterprise (ERP) products today include:

1. SAP All-in-One – one of the leading high end systems globally. There are few business situations that SAP can't handle.
2. Oracle Financials – Oracle has purchased a broad number of companies and integrated the functionality into their mainstream product. Much of Oracle's revenue

comes from their robust database.

3. Infor Lawson and FMS – Infor has been buying software companies that specialize in higher end distribution and manufacturing.
4. Workday (SaaS) – the product created by this company is a new generation Enterprise product that doesn't require a lot of infrastructure, and could reasonably compete at the high end of the market.

These examples are not recommendations, because we believe you need a reasonable system selection process to fit a product to your needs.

What To Do

If you determine your firm needs to replace accounting software, attend a K2 CPE course on accounting software either in person or in a webinar sponsored by your state society. Once you understand some of your options and the process, begin a needs analysis. Supplement your understanding of the firm's needs by using The Accounting Library selection tool. Spend a few days in demonstrations of how the potential products fit your needs; negotiate your contract, make the purchase, and implement.



Continuing Professional Education Registration

Mail this form and payment to: **The Mississippi Society of Certified Public Accountants**

306 Southampton Row, Ridgeland, MS 39157

or fax to: **601-856-8255** Phone: **601-856-4244** In-state: **800-772-1099**

If you have special needs under the Americans with Disability Act, attach a written description, call us, or email mary@ms-cpa.org

Please print or type – one form per person. Form may be reproduced for multiple registrations.

Last Name		First Name		M.I.	<p>REFUND POLICY: You will receive a full refund if cancellation is made seven calendar days prior to the scheduled date of the event. If you cancel within the seven days, a 50% refund will be made. No refunds are made for same-day cancellations or for no-shows. However, you may substitute another person from your office.</p> <p>PHOTO POLICY: MSCPA or its contractors may be photographing or videotaping MSCPA events. Attendees agree to allow their image to be used in MSCPA publications, web site, marketing materials, and the media. Attendance at MSCPA events waives the MSCPA from liability resulting from these uses.</p>
Firm / Employer					
Address					
City		State		Zip	
Business Phone			Business Fax		
Email Address Required(for registration confirmation)			State License Number		
<input type="checkbox"/> Please check if information has recently changed and needs to be updated in your member record.					
Are you a CPA? <input type="checkbox"/> Yes <input type="checkbox"/> No Are you a member of the MSCPA? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No", join now and save!) Call us at 601-856-4244 or go to our web site for an application: www.ms-cpa.org . Applications in progress qualify for the member rate.					
Are you a member of the AICPA? <input type="checkbox"/> Yes <input type="checkbox"/> No AICPA Member Number: _____ (Required for discount; subject to verification)					

CPAs who are members of the MSCPA may register at the "member" rate. **Non-CPA staff may also register at the "member" rate.** CPAs who are not a member of the MSCPA may participate by registering at the Non-Member rate. Please include the qualifying discount(s) when registering for events.

* CPAs who are members of the AICPA may deduct \$30 per day from 8- or 16-hour AICPA seminars ONLY. (These are identified in the CPE Catalog). This discount must be taken when registering. **Non-CPA staff are NOT eligible for the AICPA discount. Seminars from other vendors are not eligible for this discount.**

*** **ELECTRONIC MATERIALS** _____ (SOME **CONFERENCES** WILL BE ELECTRONIC ONLY, please check the website) ***
PRINTED MATERIALS _____

DESIRED CPE EVENTS

Course Date	City	Course Title	Course Acronym	Course Fee		Adjustment * AICPA Discount	Subtotal
				MSCPA Member	Non-Member		
TOTAL							\$

PAYMENT INFORMATION:

Check: I have enclosed a check payable to MSCPA in the amount of \$ _____

Credit Card: MC Visa Discover AMEX

Please Indicate: Personal Card Firm / Company Card I authorize the MSCPA to charge \$ _____ to the credit card below:

Credit Card Number

Expiration Date

CCID Number *

* The Credit Card ID Number (CCID) is located on the back of MasterCard, Visa and Discover credit or debit cards and is typically a separate group of 3 digits to the right of the signature strip. On American Express cards, the Card Security Code is a printed (NOT embossed) group of 4 digits on the front towards the right.

BILLING ADDRESS FOR CREDIT CARD: Address _____
 City _____ State _____ Zip _____

PRINT CARDHOLDER'S NAME

CARDHOLDER'S SIGNATURE

The importance of process

By L. Gary Boomer, CEO and Shareholder, Boomer Consulting, Inc.

Most people agree that change continues at an increasing pace for accounting firms and their clients. My first exposure to Lean Six Sigma was in India in 2004 where all of the outsourcers were very focused on Lean Six Sigma and process improvement, even though they were doing a limited number of returns. Workflow and the need for process improvement became far more important to me than the inexpensive labor. When asked where they got their software, they finally admitted much of it came from logistics companies like Federal Express, UPS and the airlines. It didn't take me long to get my return on investment. I had seen the future.

Success is personally defined, but in today's world of social, mobile, the cloud, and big data, our vision is to insure firms sustain success and remain future ready. *Planning times People times Processes is the formula for success. Technology is the accelerator.* While we have always understood and appreciated the importance of processes we did not have the internal consulting and training capabilities at the same professional level as the planning, talent and technology management.

One of our observations over the years is that firms' processes have not changed to take advantage of the new technology. This is especially true in the areas of tax return preparation, financial statement preparation, client accounting services, and billing and collections. In fact, there are some huge savings that can be generated from an external process review. Gödel's Law states "that to understand a system you must go outside of the system." Most firms have too many loops, redundancies, bottlenecks and steps that add no value. If you are part of the system, it is natural to defend. Often the people in the catbird seats have little or no motivation to change.

We first met Dustin Hostetler in 2009

and were immediately impressed with his professionalism, industry knowledge and values. Flowtivity client reviews were excellent and furthered motivated our talks as to how we could both expand consulting services to firms and their clients, and also train members of firms how to offer process improvement services to their clients.

It is our vision to accelerate both the consulting and training with a leveraged approach that will take advantage of workflow technology, the Boomer business model, and using green belt trainees as assistants on process improvement engagements in peer firms to gain experience under supervision of a black belt.

In the past, one of the problems has been that employees went for training and often tried to implement internal projects rather than client projects under the supervision of an experienced consultant. Projects managed by an external resource tend to have a greater sense of urgency, engagement and priority.

Dustin's experience, teaching skills, and existing references within the Boomer Communities makes for a win-win-win situation. I encourage you to call today to reserve a place on this year's schedule.

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