

## IN MEMORIAM

C. STEVE DOWNS

*Madison*

Died April 9, 2015



## MEMORIAL GIFT

*In Memory of*

C. STEVE DOWNS

*Madison*

to the

EDUCATION FOUNDATION

by

Collins & Barr, Ltd.

*Madison*



# MSCPA

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

VOLUME XLVIII

MAY 2015



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## 32nd Annual Governmental Accounting And Auditing Conference

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## New CPAs Honored by State Board at April 18 Ceremony

The Mississippi State Board of Public Accountancy recognized new CPAs during their Spring Ceremony Saturday, April 18 at the New Capitol in Jackson. MSCPA Past President Gary Walker introduced the new CPAs to the State Society and Allison Wilson, President of the Young CPA Network, provided an overview of the Network and invited the new CPAs to become active. Keynote speaker was Karen Moody, current MSCPA President. David E. Clarke, Chairman of the State Board, administered the Oath of Title. New CPAs recognized were Shannon Lee Adams, Camille Grace Anderson, M. Elizabeth Cossitt, Jonathan Lewis Dietrick, Elizabeth Reinecke Flynn, Kathryn Elizabeth Harrington, Richard Viera Harvey, Patricia Archer Hentschel, Hannah Elizabeth Hurt, Scicile Dawn Lindsay, Catherine Robinson McLeod, Daniel J. Payne, Andres Felipe Posada, Mark Franklin Post, David Smithson Stewart, Mallory Lampton Watts, and Lydia Samantha Windham.

## Mail Ballots Available for Officer Election

Members who choose to cast an absentee ballot for the 2015-2016 officer slate and the at-large Board of Governors member may now request a ballot from the Society office.

Requests should be made in writing to the MSCPA, 306 Southampton Row, Ridgeland, MS 39157 or by email to [mail@ms-cpa.org](mailto:mail@ms-cpa.org). The Bylaws require that an absentee ballot must be voted and returned to the Society office no later than five days prior to the date of the Annual Business Meeting (June 27).

See pages 4-5 for photos and profiles on the candidates.

## 2014 Exam Medal Winners Announced

The MSCPA Awards, Education & Scholarships Committee has notified winners of Gold, Silver and Bronze medals from the 2014 CPA Exam.

These awards honor those who attained the highest scores in passing all parts of the exam in one sitting during 2014. Winners will be recognized during the Business Meeting of the MSCPA 2015 Annual Meeting on Saturday, June 27 at the Sandestin Golf & Beach Resort.

Medal winners from 2014 include:

The Fred T. Neely Gold Medal: Oscar F. Leal, Sumrall.

The T. E. Lott Silver Medal: Hannah E. Hurt, Clinton.

The Silas M. Simmons Bronze Medal: Bradley A. Applewhite, Oxford.



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## OFFICERS

### *President*

Karen Moody, Jackson

### *Vice President/President-Elect*

Cheryl Lee, Jackson

### *Treasurer*

J. Scott Christian, Natchez

### *Secretary*

Gloria Crechale, Ridgeland

### *Immediate Past-President*

Beth Burgess, Jackson

### *Executive Director*

Jack O. Coppenbarger

*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 Sabrina G. Baio, Bobbie Wright Daniels, Lawanda M. Howard, Mauri Lyn McKay, Andres Felipe Posada and Thomas Michael Steeno.

Now completing the membership process are:

**Katherine Elizabeth Barfield** was born in Lake Jackson, Texas and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. She is a Senior Associate – Tax with Horne LLP in Ridgeland.

**Roberta L. Brink** was born in Nashville and received her BS in Accounting from the University of Southern Mississippi. She is the CEO of JMI Manufacturing, Inc. in Broussard, Louisiana.

**David N. Byrd** was born in Natchez and received Bachelor of Accountancy and Master of Accountancy/Taxation from the University of Mississippi. He is on the staff of J. E. Vance & Company, P.A. in Tupelo.

**Renee M. Carlton** was born in Dyersburg, Tennessee and received her Bachelor of Science degree from the University of Tennessee at Martin. She is a Manager with Nail McKinney Professional Association in Corinth.

**Justin Philip Egger** was born in Jackson and earned Marketing and Accounting degrees from Mississippi State University and an MACC from Millsaps College. He is an Associate with BKD LLP in Jackson.

**Hannah Elizabeth Hurt** was born in Columbus, Mississippi and attended Mississippi College earning a BSBA in Accounting and an MBA in Finance. She is a Staff Auditor with Harper, Rains, Knight & Company in Ridgeland.

**Mark Franklin Post** was born in Toronto, Canada and received BS, MBA and MACC degrees from Millsaps College. He is Vice-President of Trillium Inc. in Flowood.

**Walker Palmer Roberts** was born in Dallas and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. He is a Supervisor with Horne LLP in Ridgeland.

**Heather Baker Woodson** was born in Vicksburg and received Bachelor of Accountancy and Master of Professional Accountancy degrees from Mississippi State University. She is an Accountant with Tellus Operating Group, LLC in Ridgeland.

## President Karen Moody Visits Southwest Chapter in Natchez



President Karen Moody visited with Southwest Chapter members in Natchez on Thursday, April 23 at their meeting at The Castle Restaurant located at Dunleith Historic Inn. The President gave Chapter members an update on MSCPA activities including new features added to this year's Annual Convention June 25-28 at Sandestin Golf & Beach Resort. Southwest Chapter President Nancy Kennedy along with Chapter Officer Ryan Wingfield presented the President a \$500 contribution to benefit the Education Foundation.



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### MISSISSIPPI SOCIETY OF CPAS 2015 ANNUAL MEETING

**Wednesday, June 24 - Sunday, June 28, 2015**

**GROUP CODE: 2342X7**

Name \_\_\_\_\_ Number in Party: Adults \_\_\_\_\_ Children \_\_\_\_\_

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Your cut-off date for reservations is **May 25, 2015**, after which rooms will be sold on a space-available basis.

### ACCOMMODATIONS AND RATES

Rooms will be made available three days prior and three days post event on a space-available basis.

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.

Please circle your preferred accommodations. All requests are subject to availability at time booking request is received.

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>
Beachside Studio*	\$ 299.00	Beachwalk 3 Bdrm	\$ 384.00
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
Lakeside 3 Bdrm	\$ 379.00	Luau 1 Bdrm	\$ 205.00
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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# 2015-2016

## President Cheryl Lee, Jackson

### MEET THE CANDIDATES

#### Vice President / President-Elect



**Richard "Ricky" Bullock** is a Shareholder with Nail McKinney Professional Association in Tupelo. He has 17 years of audit, tax and consulting experience in public accounting. His primary areas of practice are manufacturing, construction, healthcare and employee benefit plans. Ricky currently serves as the Firm's Treasurer, as well as a member of the Executive Committee of the Board of Directors of Nail McKinney. He earned his Bachelor of Accountancy and Masters of Taxation from the University of Mississippi. Ricky has previously served as President of the Northeast Chapter of the MSCPA, Treasurer of the MSCPA and Board member of the MSCPA. Currently he serves as a member of the Long Range Planning Committee of the MSCPA. As an active member of Tuscumbia Baptist Church in Booneville, Ricky serves as a Sunday School Teacher, a member on the Pastor Search Committee and Budget Committee. He and his wife, Carrie "KK", have one daughter, Jill.



**Charles Robert Prince** has a Certified Public Accounting practice in Magee, MS which he opened in 1984. Prior to establishing his practice, Charles was employed with the Mississippi State Department of Audit. Charles has over 32 years of experience in public accounting. He manages audits, tax and tax planning, payroll, bookkeeping, and advisory services for clients. He also serves as a financial advisor to several Mississippi counties, school boards, a community hospital and nursing homes. Charles is a native of Magee, MS. He graduated from Magee High School, Jones County Junior College and the University of Southern Mississippi. Charles serves on the Board of Directors at Priorityone Bank. He is a member and former director of the Magee Chamber of Commerce, The Simpson County Development Foundation and is a member and deacon of First Baptist Church, Magee, MS. He and his wife, Judy, have two children and one grandchild. Charles' professional affiliations include The American Institute of Certified Public Accountants and The Mississippi Society of CPA's. He currently serves as Chairman of The Mississippi Society of CPA's Peer Review Committee. He has also served on the Mississippi Society of CPA's Governmental Accounting and Auditing Committee and the Professional Conduct Committee.

#### Treasurer



**Ted Edwards** is the senior member in charge of tax services for Haddox Reid Eubank Betts PLLC. A Mississippi College graduate with a bachelor of science in accounting, he provides compliance, research and planning services for individuals, partnerships, corporations, non-profit entities, and estates and trusts. He has significant experience in estate planning and estate and trust administration, multi-state corporate taxation, franchise taxation, and representing clients in examinations by the Internal Revenue Service and state tax commissions. Ted has been active in the MSCPA

having served as a past member of the MSCPA Board of Governors. Currently, he serves as Chairman of the MSCPA Taxation Committee. He is also a member and past president of Estate Planning Council of Mississippi; member of the MS Baptist Health System's Estate & Gift Advisory Board; past president and board member of the Clinton Community Development Foundation; member of the Mississippi College School of Business Advisory Board; and Tax Division Member of the AICPA. Ted and his wife, Lisa, attend First Baptist Church Clinton and have two children, Meredith (31) and Brooks (25).



**Nancy Kennedy** has been with Silas Simmons, LLP since December 2008 after their acquisition of her accounting practice. As a senior tax manager, she has over forty years of experience in public accounting, serving clients in the areas of taxation, estate planning and litigation support. She recently has headed the firm's Deepwater Horizon Settlement Claims services. She attended Millsaps College and received a Bachelor's Degree in Business Administration with highest honors from the University of Southern Mississippi. She has twice served the Southwest Chapter as president. Currently she serves on the MSCPA Board of Governors, representing the Southwest Chapter. Nancy is a member of the AICPA and the Society of Louisiana CPAs. She enjoys membership in the Natchez Adams County Humane Society, Friends of the Library, Historic Natchez Foundation and the Woodville-Wilkinson County Main Street Association. Nancy and her husband, Charles, live in Woodville and attend Woodville United Methodist Church, where she serves as church treasurer and adult Bible study leader. They are the parents of a daughter and two grandchildren.

#### Secretary



**Annette Herrin** is the Director of the Consulting Services Division of Nicholson & Company, PLLC. She has 24 years public accounting experience, 15 of which have been focused in the areas of business valuation and litigation support. Annette is Accredited in Business Valuation (ABV), a Certified Valuation Analyst (CVA), a Certified Fraud Examiner (CFE), Certified in Financial Forensics (CFF), and a Master Analyst in Financial Forensics (MAFF). She was named one of "Mississippi's 50 Leading Business Women" in 2001 and "Top 40 Under 40" in 2008 by the *Mississippi Business Journal*. She serves on the business valuation and litigation support committee of the MSCPA and is a member of the Certified in Financial Forensics Credential Committee of the AICPA. She has previously served as member of the Valuation Education and Credentialing Board of the National Association of



**Jeffrey H. Read** is a shareholder with T.E. Lott & Company, P.A., CPAs located in their Starkville office. He joined T.E. Lott & Company in 1978, upon graduation from Mississippi State University. Jeff serves on the firm's Audit Committee as well as on the firm's Board of Directors as Secretary/Treasurer. He has over 30 years of experience in tax, audit, and consulting. His audit concentration includes manufacturing, not-for profit, health care, real estate, food service, and construction. His professional affiliations include the AICPA, MSCPA and the Society of Alabama CPAs. During his membership with the MSCPA, he has served on a variety of committees, including being a founding board member of the North Central Chapter of MSCPA along with serving as its first President. Jeff considers civic duty and charitable volunteer service an obligation, with which we owe back

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**ANNETTE HERRIN** continued from page 4

Certified Valuers and Analysts and past president of its Mississippi chapter. Annette has also served on the University of Southern Mississippi Foundation Estate Planning Council (including member of the Executive Committee), the finance committee for the University of Southern Mississippi Alumni Association, and is a past president of the Southeast Chapter of the MSCPA. She is a graduate of the University of Southern Mississippi with a Bachelor of Science in Business Administration and a Master of Business Administration. She is a member of the National Association of Forensic Economics, the American Academy of Economic and Financial Experts, and an associate Member of the American Bar Association.

**JEFFRY H. READ** continued from page 4

to our community. Currently, he serves as Treasurer of Starkville Rotary Club, Treasurer of MSU Sigma Chi House Corporation, Treasurer of Christian World Missions, Treasurer of First United Methodist Church of Starkville, and board member of the North MS Chapter of Financial Planners Association. Formerly, he has served as Treasurer and Chairmen for Chamber of Commerce, President of Mississippi State University Alumni Local Board, founding member of Greater Starkville Development Partnership Board, President of Starkville Quarterback Club, member of Mississippi State University National Board, and Chairman of Starkville Parks & Recreation Commission. Jeff is a native of Winona, MS. He and his wife, Jane, reside in Starkville and have three sons and two grandchildren.

**At-Large Board Member**

**Vance Randall** is a member with GranthamPoole, PLLC. He is director of the firm's tax practice. Vance received his BBA in Accounting from the University of Mississippi. He is a member of the American Institute of Certified Public Accountants, (AICPA) the Mississippi Society of CPAs (MSCPA), and has served as Vice Chair of the Mississippi Tax Institute. He has served as President of the MSCPA and Chairman of the Taxation Committee for MSCPA. He also has served as a Director of the Mississippi Estate Planning Council, Chairman of the Professional Conduct Committee and

Secretary of the Taxation Committee of MSCPA, and Director of the International Association of Financial Planning. In addition, he served as Treasurer and Board Member of MSCPA and on the Executive Committee of the Mississippi College Estate Planning Council. Vance is currently serving on the Tax Practice Management Committee of the AICPA. He has also served on the IRS Practice and Procedures Committee of the AICPA. Vance also served as President of the Optimist Club of Jackson and as District Lt. Governor of the Alabama/Mississippi district of Optimist International, where he was honored as Distinguished Lt. Governor. Vance and his wife Tricia have two daughters and two grandchildren. The Randalls are members of First Presbyterian Church in Jackson.



**Stacy Thomas** is a shareholder in the Jackson office of the law firm Baker, Donelson, Bearman, Caldwell and Berkowitz, PC. He has practiced with the Firm since 1996. He focuses on federal and state tax issues, tax disputes, and estate planning. Stacy is a graduate of Mississippi State University and currently serves as president of the alumni Advisory Council for the Adkerson School of Accountancy. He received his law degree from Vanderbilt University and a master's degree in tax law from New York University. Stacy has enjoyed opportunities to serve the Society in many capacities over the years, including President, Treasurer, member of the Board of Governors and member of the Executive Committee. He has chaired the Society's Public Service Award Committee and served several terms on the Nominations Committee. Stacy has also held several offices in the Central Chapter (most recently President) and has served as Chair of the Taxation Section of the Mississippi Bar Association and president of the Estate Planning Council of Mississippi. He recently became a member of the Board of Directors of the Community Foundation of Greater Jackson.

*Mississippi Society*  
of  
*Certified Public Accountants*

INCORPORATED UNDER THE LAWS OF THE STATE OF MISSISSIPPI

**NOTICE OF ANNUAL MEETING**

To: Members, Mississippi Society of Certified Public Accountants

In accordance with the Bylaws, the members are hereby notified of the annual meeting of the Mississippi Society of Certified Public Accountants to be held at the Sandestin Resort, Destin, Florida, on Thursday, Friday, Saturday and Sunday, June 25-28, 2015.

The Annual Business Meeting will convene on Saturday, June 27, 2015 at 9:00 a.m. The election of officers, reports from officers, and other business will be conducted at this time. Candidates for office with biographical data are included in this Newsletter.

A special program has been designed to interest all members, their spouses, children and guests.

Karen Moody  
President

# MSCPA Annual Convention

## June 25-28, 2015

The 2015 MSCPA Annual Convention is June 25-28, 2015 at the Sandestin Golf & Beach Resort in Sandestin, Florida marking the 95th anniversary for the MSCPA. President Karen Moody extends an invitation to all MSCPA members and friends of the Society to attend.

Activities begin on Thursday, June 25 as exhibitors set up in the Baytowne Conference Center. Two four-hour CPE programs are offered with Bill Taylor, CPA, presenting a four-hour program on Social Security, Medicare, and Prescription Drug Retirement Benefits Thursday morning. Thursday afternoon Dr. Kimberly Burke will present a four-hour Accounting & Auditing Update. A separate brochure with complete details is available on the two four-hour programs.

The convention registration desk opens at 1 p.m. Thursday on the second level of the Baytowne Conference Center. The welcome reception starts at 7 p.m. in the Azalea Ballroom officially opening the meeting and members will be greeted by the current MSCPA officers. The reception will feature a luau theme and island attire is welcomed. A photo booth will be offered for members to record the event and the 95th anniversary celebration.

### Friday Morning Speakers:

**Alfonzo Alexander** speaks at 9 a.m. and brings an Update on NASBA Activities. Alfonzo Alexander serves as Chief Relationship Officer of NASBA and President of NASBA's Center for the Public Trust (CPT). In his role as President of the CPT, Alexander oversees the day-to-day operations and the growing number of CPT programs, including the Student Center for the Public Trust (StudentCPT), the Ethics Certification Program, the Being a Difference Award program and a professional membership network, all of which position the organization to accomplish its mission to champion public trust. Alexander earned a Bachelor of Science degree in Business Administration with an emphasis on Human Resources Management from

Tennessee Technological University. He also earned a Master of Business Administration degree from Lipscomb University.

**Michael Angelo Caruso**, a nationally known motivator, educator & entertainer from Royal Oak, Michigan speaks at 10:30 on "*What Comes Next After What Comes Next*". (A special invitation has been extended to spouses to hear Michael's presentation). Michael has delivered over 2,000 paid presentations and keynote speeches on the subjects of leadership, selling, and Internet marketing. He has spoken in Europe, Africa, the Middle East, the Caribbean, and 49 of the 50 states. Mr. Caruso is founder and President of Edison House, an international consulting firm, specializing in corporate, and personal improvement. Edison House clients include Bank of America, Citgo, Rayovac, Hallmark, The National Institutes of Health, Verizon Wireless, the United States Navy, and Nissan.

Following the morning presentations, members are free to enjoy an afternoon of relaxation or may choose to participate in the golf tournament on the Baytowne Course or aboard the Sweet Jody for an afternoon of fishing. A box lunch will be provided after the last speaker concludes. New this year is a private pool party at Elephant Walk for the Young CPA Network members from 1:30 p.m. until 3:30 p.m.

### Free Evening Friday Night

This year's convention schedule features a free evening Friday night for members to enjoy the benefits of the Resort and sponsors and exhibitors will have ample free time for networking.

### Annual Business Meeting Starts at 9 a.m. on Saturday...

The Annual Business Meeting begins at 9 a.m. on Saturday with President Karen Moody presiding. Officers for the 2015-2016 fiscal year will be elected and reports from the Secretary, Treasurer, Insurance Trust Chairman, Legislation, AICPA Council, Young CPA Network

and the Mississippi State Board of Public Accountancy will be presented. Members who have won the Public Service Award and Outstanding Educator Award will also be honored. CPA Exam Medal Winners will be recognized as will the recipient of the new Rising Star Award.

Following the morning refreshment break, members will gather in the main meeting room at 11 a.m. for exhibitor prize drawings.

### Saturday Afternoon

Volleyball Tournament & Beach Party 1:00 p.m. – 3:30 p.m. (near the Elephant Walk)

### Saturday Evening

Members return to the Conference Center on Saturday evening for the reception at 6:30 p.m. and will be seated for dinner at 7:15 p.m. President Moody will introduce newly elected officers and the traditional exchange of the gavel will be made as President-Elect Cheryl Lee nears the beginning of her term. The Bailey Trophy will be presented to the winning volleyball team, and there will be surprises throughout the evening.

The program will include a celebration of the 95th Anniversary and the 30th year at Sandestin with recognitions of Past Presidents and other members who have served the Society throughout the years. A special tribute to retiring Executive Director Jack Coppenbarger will highlight the evening.

Entertainment will feature Tim Decker, a nationally touring performance speed painter who paints celebrity and patriotic portraits live in front of a crowd. Each painting takes roughly 4-7 minutes and the whole experience is set to music. He performs at corporate, charity, and private events across the entire country. Tim grew up in Brodheadsville, a small town in Eastern Pennsylvania and studied Media Communications at East Stroudsburg University. Tim will do three paintings during his presentation which will then be auctioned off with

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# Techniques to Improve Learning

by Randy Johnston, Exec VP, K2 Enterprises

As accountants, one of the privileges we have is to be a continuous learner. We take classes and read articles to keep our skills current, all to put us in the best position to help our firm and/or our clients. While there is debate if 40 hours of CPE is enough educational exposure with more profitable organizations requiring 60 to 80 or more CPE hours, it is clear that the right type of learning on the right type of topic is helpful. While selecting the right topics are important, the method of delivery also affects the amount of learning that will take place.

This year's recently completed 2015 Accounting Firm Operations and Technology Survey by Network Management Group, Inc. and Insight Research continued to highlight the need for training for accountants. A number of our state Society members participated in this national survey. Survey question 15 asked about the amount of time spent on training staff, and 63.2% of all firms spent zero time! The amount of training at the firm level in 2015 dropped to 3.2% from 6.0% in 2014. Notably, firms of 11 people and more spent around 5% of their time in training, where smaller organizations spent 4%. In question 19 of the survey, training was the top technology challenge in 5.6% of all firms responding. As a possible explanation of this top challenge, 17% of all respondents named training as their most annoying technology challenge. So how can we train effectively without getting annoyed about training? Understanding that people learn in different ways is a great place to start.

## What Are The Main Learning Models?

There are currently many models on the types of learning styles, but two similar models are the most popular. First, a learning modality model from Barbe, Swassing, and Milone (1979) claims there are three main types of learning styles: auditory, visual, and kinesthetic. Most people learn best through a combination of the three types of learning styles, but everybody is different. Although most people use a combination of the three learning styles, they usually have a clear preference for one. Knowing and understanding the types of learning styles is important for learners of any age. The three types of learning styles include:

- Auditory Learners: Hear
- Visual Learners: See
- Kinesthetic Learners: Touch

Auditory learners would rather listen to things being explained than read about them. Reciting information out loud and having music in the background is common. Other noises may become a distraction resulting in a need for a relatively quiet place. Visual learners learn best by looking at graphics, watching a demonstration, or reading. For them, it's easy to look at charts and graphs, but they may have difficulty focusing while listening to an explanation. Kinesthetic learners process information best through a "hands-on" experience. Actually doing an activity can be the easiest way for them to learn. Sitting still while learning may be difficult, but writing things down makes it easier to understand. By the way, most accountants are kinesthetic learners.

A second popular model says we learn through different techniques according to the model of multiple intelligences from Howard Gardner of Harvard (1991). When content is provided to your team members, you should recognize that accountants have different learning styles according to the multiple intelligence model. Your methodology should include one or more of the learning styles to achieve maximum effectiveness. This includes:

- Visual (spatial): You prefer using pictures, images, and spatial understanding.
- Aural (auditory-musical): You prefer using sound and music.
- Verbal (linguistic): You prefer using words, both in speech and writing.
- Physical (kinesthetic): You prefer using your body, hands and sense of touch.
- Logical (mathematical): You prefer using logic, reasoning and systems.
- Social (interpersonal): You prefer to learn in groups or with other people.
- Solitary (intrapersonal): You prefer to work alone and use self-study.

Gardner says that these differences "challenge an educational system that assumes that everyone can learn the same materials in the same way and that a uniform, universal measure suffices to test student learning. Indeed, as currently constituted, our educational system is

heavily biased toward linguistic modes of instruction and assessment and, to a somewhat lesser degree, toward logical-quantitative modes as well." How can you provide the learning content needed in an interesting way that satisfies the multiple intelligences model? One statistic of note about the most preferred ways to learn from Question 85 of the 2nd Annual Accounting Firm Operations and Technology Survey is that the top sources of learning include: educational webinars (36.1%), from my peers (31.3%), and Industry Events I attend in person (29.8%). There are assessment tools that measure learning styles as well as one from K2 Enterprises and this state society that measures technical competencies in tools like Microsoft Excel.

## So What Do We Do About Learning?

Choose content that is relative to the tasks that need completed and a delivery method that fits the learning style. Consider the needs of the organization and the individual and make a learning plan that includes a career ladder. Provide the course work during a time that the individual is most effective at learning. Consider one on one coaching for the busiest of your team members, particularly for tactical "how-to" tasks. Ask them to simply keep a list of questions and structure the learning on how to resolve these specific problems. Always have orientation learning for any new product such as Windows or Microsoft Office, or an upgrade to your core application. Ask your team questions about where time is wasted, which processes are time consuming, about areas of confusion or topics that need clarity. Put yourself and your team in the habit of asking how can you do something the best and what is the most effective way to do it? When you gain the habit of using the Kipling questions of asking:

- Who is it about?
- What happened?
- When did it take place?
- Where did it take place?
- Why did it happen?
- How did it happen?

You will have a much stronger view of what is needed to improve your learning process.

## ANNUAL CONVENTION

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proceeds going to the MSCPA Education Scholarship Fund.

The evening will conclude with the prize money drawing. Members are urged to visit the exhibitors' booths on Friday and Saturday. Bring the stamped cards to be eligible.



### Prayer Breakfast Closes Convention Sunday morning...

The traditional Sunday morning Prayer Breakfast, very popular with members and well attended, will close the 2015 meeting.



**SPECIAL FOR SPOUSES:** On Friday morning at 9 o'clock, Vicki McCain of Kitchenique Cooking School returns by popular demand to present a cooking demonstration. Breakfast is included. Vicki presents cooking classes in the area and has operated the Kitchenique Store for many years. This will be held on the Second Level of the Baytown Conference Center. The cooking program

will conclude in time for spouses to hear Michael Angelo Caruso's presentation in the main meeting room.

And on Saturday starting at 9 a.m., bingo will be held in the conference center with prizes made possible by the MSCPA Chapters.



### CHILDREN'S PROGRAMS:

- THURSDAY EVENING (6:30 p.m. to 9 p.m.): Arts, crafts and snacks.
- FRIDAY MORNING (8:45 a.m. to 12 Noon): New this year. Friday morning kite making and pool party to allow spouses to participate in the morning activities.
- SATURDAY NIGHT CARNIVAL (6 p.m. to 10 p.m.): Featuring arts, crafts, movie and the popular Captain Davy Pirate Magic Show, balloon animals and face painting. Dinner is included.

## Dues Notices In The Mail Next Month

Dues notices for fiscal year 2015-2016 go in the mail in mid-June to the 2615 members of the Society. The dues rates include no increase over the year just ending.

Dues are payable upon receipt of the statement and members may choose to pay by credit card. A copy of the 2015-2016 dues statement will be posted to the Society's website ([www.ms-cpa.org](http://www.ms-cpa.org)) so members may download a copy.

## Barnes Law Firm, P.A.

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S. Gray Edmondson  
JD, LL.M.



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JD, LL.M.



Lacey L. Bailey  
JD, LL.M.



James Williams "Will" Janoush  
JD, LL.M.

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# When Should You Consider a Machinery and Equipment Appraisal?

I once was performing a business valuation where the final value was to be determined using the asset approach, and the company had a large investment in machinery and equipment. Of particular note were three large tracked cranes that were purchased in the 1970s for approximately \$500,000 each that had been fully depreciated. The cranes were still in use so I decided to investigate further. Searching online, I found that similar cranes from the 1970s that were well maintained were selling for \$500,000. Using book value for the cranes would have seriously undervalued the company.

CPAs provide a variety of services that require estimating the value of machinery and equipment:

- Allocation of purchase price in business combinations
- Converting from a C corporation to

- an S corporation
- 1031 exchanges
- Estate and gift taxes
- Business valuations

Unlike real estate appraisals, clients are hesitant to incur the additional expense of a separate machinery and equipment appraisal. As a result, the value of machinery and equipment is often determined using alternate methods, such as management or owner representations, contacting vendors, or relying on book value. Book value rarely, if ever, provides an accurate value of machinery and equipment, as depreciation is based on tax considerations, not fair market value. Management or owner representations are problematic in that they may wish to influence the value in a direction that is beneficial to them. Vendors may have a hidden agenda, such as not wanting to quote a price higher than they are willing

to pay to purchase an item for resale. For any project with a substantial amount of machinery and equipment going before the IRS, a "qualified" appraisal should be considered.

## Code Section 6662

Internal Revenue Code Section 6662 allows the IRS to impose a 20 percent tax penalty in estate and gift tax filings when a tax underpayment is attributable to a substantial valuation misstatement, which occurs when the value of the property claimed on the tax return is 65 percent or less of the amount determined to be correct. The penalty doubles to 40 percent for a gross valuation misstatement, which occurs when the value of the property claimed on the tax return is 45 percent or less of the amount determined to be correct. There is an exception to the accuracy related penalty under Code

*continued on page 11*



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## EQUIPMENT APPRAISAL

*continued from page 9*

Section 6664 if the taxpayer can show reasonable cause for the underpayment and acted in good faith. However, Code Section 6664 does not define "reasonable cause" or "good faith." Reasonable cause may be satisfied by reliance on a professional advisor if a qualified and experienced valuation professional is utilized.

### 2008 IRS Proposed Regulations

Internal Revenue Bulletin 2008-40, *Notice of Proposed Rulemaking Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions*, resolved many of the lingering issues with the definitions of "qualified appraisal" and "qualified appraiser" in §1.170A-17.

### Qualified Appraisal

Proposed Regulation §1.170A-17(a) refines the definition of "qualified appraisal" by requiring the use of generally accepted appraisal standards (GAAS), which it defines as the

"substance and principles of USPAP." Previous guidance only presented USPAP as an example of GAAS. While the Proposed Regulations stop short of requiring compliance with a particular standard, it is clear that whatever standard used by the appraiser must be in compliance with the "substance and principles" of USPAP. Since there is no GAAS for the personal property appraiser other than USPAP, it appears that Proposed Regulation §1.170A-17(a) mandates compliance with USPAP when performing appraisals of donated personal property for which a deduction of more than \$5,000 is claimed. Other types of appraisals, such as business valuations, fall under a variety of standards that adhere to the substance and principles of USPAP and may not require a separate machinery and equipment appraisal.

### Qualified Appraiser

According to Proposed Regulation §1.170A-17(a), a qualified appraiser is an individual who has verifiable education and experience in valuing the relevant type of property for which the appraisal

is performed. If the appraiser has satisfied at least one of the following two requirements, he/she is treated as having the education and experience in valuing the relevant type of property:

1. Successful completion of professional or college-level coursework in valuing the relevant type of property, and two or more years of experience in valuing the relevant type of property. The aforementioned coursework can be obtained from:
  - a. A professional or college level educational organization described in IRC Section 170(b)(1)(A)(ii)
  - b. A generally recognized professional appraisal organization that regularly offers educational programs in the principles of valuation
  - c. An employer as part of an employee apprenticeship or educational program
2. Earned a recognized appraisal designation for the relevant type of property. A recognized appraisal designation is defined as a

*continued on page 14*

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## EQUIPMENT APPRAISAL

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designation awarded by a recognized professional appraiser organization on the basis of demonstrated competency. No particular professional appraisal designation is considered superior to or preferred over any other designation, according to the IRS.

It is important to note that only a qualified appraiser can produce a qualified appraisal. The three primary organizations that offer machinery and equipment appraisal certifications are the American Society of Appraisers (ASA), the Association of Machinery and Equipment Appraisers (AMEA), and the National Equipment and Business Brokers Institute (NEBB).

The ASA offers an Accredited Senior Appraiser (ASA) and an Accredited Member (AM). Both require the Machinery and Technical Specialties (MTS) designation for machinery and equipment appraisals. The AMEA offers

Accredited Equipment Appraiser (AEA) and Certified Equipment Appraiser (CEA) designations. NEBB offers the designations of Certified Machinery and Equipment Appraiser (CMEA) and Master Certified Machinery and Equipment Appraiser (MCMEA). Of these designations, the ASA, CEA, and MCMEA require two years of experience, although the other designations would also qualify if the experience requirements are met. The ASA, AMEA, and NEBB comply with USPAP so credentialed members produce qualified appraisals. Experience in valuing the relevant type of property should also be considered. Ship and airplane appraisals are more specialized than general equipment appraisals, and some appraisers specialize in these areas.

When should you consider a machinery and equipment appraisal? A qualified appraisal is required for charitable gifts of personal property for which a deduction of more than \$5,000 is claimed. Business valuations for estate and gift tax that rely on the asset approach for a final determination

of value should also consider obtaining a qualified machinery and equipment appraisal to avoid understatement penalties, especially when the machinery and equipment comprise a significant portion of the final value. A qualified appraisal should be considered for any project with a substantial amount of machinery and equipment going before the IRS. A qualified appraisal can only be produced by a qualified appraiser. A qualified appraiser needs verifiable education and experience in valuing the relevant type of property for which the appraisal is performed and two years of experience. The ASA, AMEA, and NEBB can provide links to qualified machinery and equipment appraisers.

*Brian D. Schmittling, CPA/ABV/CFF, CVA, MCMEA is a Master Certified Machinery and Equipment Appraiser and shareholder of The Koerber Company, P.A. in Hattiesburg, Mississippi.*



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# JUNE 2015 CONTINUING PROFESSIONAL EDUCATION

**June 1, 2015**

*Monday*

*Ridgeland*

*MSCPA Center*

## **IRS Disputes: Identifying Options for Your Client**

**Discussion Leader:** Dennis Riley, 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:** CL4DIRS

**COURSE OBJECTIVES AND DESCRIPTION:** Get the confidence and understanding you need to stand up to the Internal Revenue Service. Learn about what may trigger an audit, how to negotiate with the IRS, settle on appeal, and qualify for an IRS collection program. Represent your client with confidence and evaluate your client's best options for dealing with the IRS.

**June 1, 2015**

*Monday*

*Ridgeland*

*MSCPA Center*

## **Estates and Trusts: Mastering Complex Income Tax Issues**

**Discussion Leader:** Dennis Riley, 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:** CL4ITET

**COURSE OBJECTIVES AND DESCRIPTION:** Protect your clients' assets and shield their estates from increased taxation brought about by the changing tax code. Understand the tax obligations of trusts and estates and how these obligations affect beneficiaries. This course provides exercises and examples that reflect the calculation and allocation of taxable income and its presentation on the appropriate forms.

**June 2, 2015**

*Tuesday*

*Ridgeland*

*MSCPA Center*

## **Tax Planning Strategies for Small Businesses: Corporations, Partnerships, & LLCs**

**Discussion Leader:** Dennis Riley, CPA

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

**Course Hours:** 8:30-12

**LEVEL:** Intermediate **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4STSB

**COURSE OBJECTIVES AND DESCRIPTION:** Solid tax planning strategies are essential for your corporate and small business clients. Join us as we explore state-of-the-art planning ideas and tax-saving strategies to keep more of your client's money in their pockets. We'll answer the tough questions and show you what strategies are best for your clients as a result of the most recent tax reform.

**June 2, 2015**

*Tuesday*

*Ridgeland*

*MSCPA Center*

## **Tax Consequences and Reporting Issues of LLCs, LLPs, LPs, and Other Partnerships**

**Discussion Leader:** Dennis Riley, 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:** CL4TLLO

**COURSE OBJECTIVES AND DESCRIPTION:** Is LLC and partnership taxation something new to you? Perhaps you have worked in this area for years but need a quick review of the fundamental concepts? Build a foundation of knowledge or freshen up your skills. This course addresses the tax consequences of the most common transactions engaged in by LLCs and partnerships. Develop a level of comfort with the basic conceptual framework underlying partnership and LLC taxation, with an emphasis on explaining the tax consequences associated with issues that are most frequently confronted by tax practitioners.

**June 3, 2015**

*Wednesday*

*Ridgeland*

*MSCPA Center*

## **Accounting and Auditing Update**

**Discussion Leader:** Bill Eskin, CPA

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

**Course Hours:** 8:30-12

**LEVEL:** Update **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4AUAA

**COURSE OBJECTIVES AND DESCRIPTION:** Keep abreast of the fast-paced changes in accounting and auditing. This comprehensive course covers all the relevant pronouncements, exposure drafts, and other guidance recently issued in the accounting and auditing arenas. Let us sort through all of the complexities and help you identify and apply recently issued FASB and ASB standards and guidance. With the rate of change in today's regulatory environment, you must stay current on all of the topics impacting the profession – don't get left behind!

**June 3, 2015**

Wednesday  
Ridgeland **New**  
MSCPA Center

## **Interpreting the New Revenue Recognition Standard: What All CPA's Need to Know**

**Discussion Leader:** Bill Eskin, CPA

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

**Course Hours:** 1:00-4:30

**LEVEL:** Intermediate **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4INRR

**COURSE OBJECTIVES AND DESCRIPTION:** The new accounting standard for revenue recognition has finally been released! With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project with the IASB to improve financial reporting by creating common revenue recognition guidance for U.S. GAAP and IFRS. For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations.

**June 4, 2015**

Thursday  
Ridgeland **New**  
MSCPA Center

## **Engagement Essentials: Preparation of Financial Statements**

**Discussion Leader:** Bill Eskin, CPA

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

**Course Hours:** 8:30-12

**LEVEL:** Basic **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4PREP

**COURSE OBJECTIVES AND DESCRIPTION:** This course introduces the new requirements applicable to engagements to prepare financial statements contained in Statements on Standards for Accounting and Review Services (SSARS) No. 21: Statements on Standards for Accounting and Review Services: Clarification and Recodification, released in connection with the Accounting and Review Services Committee's SSARS Clarity project.

**June 4, 2015**

Thursday  
Ridgeland  
MSCPA Center

## **Fraud and Cash Receipts: Common Frauds and Internal Controls**

**Discussion Leader:** Bill Eskin, CPA

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

**Course Hours:** 1:00-4:30

**LEVEL:** Basic **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4RCR

**COURSE OBJECTIVES AND DESCRIPTION:** Revenue and cash receipts are two critical areas that require strong controls to prevent intentional fraud or unintentional misstatements. While there is well-publicized fraud in these areas in larger companies, it also occurs in smaller businesses and not-for-profit entities. A sound system of internal controls is needed to help prevent fraud. All too often, a "one-size-fits-all" system is put in place without considering the uniqueness of each entity. It is crucial that an internal control system is tailored so that the areas of greatest risk receive the most attention.

**June 5, 2015**

Friday  
Ridgeland  
MSCPA Center

## **Controller's Update: Today's Latest Trends**

**Discussion Leader:** John Cox, CPA

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

**Course Hours:** 8:30-12

**LEVEL:** Update **CPE Credit:** 4 General **VENDOR:** AICPA **ACRONYM:** CL4SKSB

**COURSE OBJECTIVES AND DESCRIPTION:** Strengthen your abilities as a controller and help your management team understand current economic issues through the latest trends in accounting, finance, human resources, treasury management, and business systems. In this course you will discuss leading-edge topics in managerial accounting and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

**June 5, 2015**

Friday  
Ridgeland  
MSCPA Center

## **Analyzing Costs, Productivity, and Efficiency: Three Ways to Boost Your Bottom Line**

**Discussion Leader:** John Cox, CPA

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

**Course Hours:** 1:00-4:30

**LEVEL:** Intermediate **CPE Credit:** 4 General **VENDOR:** AICPA **ACRONYM:** CL4PYPL

**COURSE OBJECTIVES AND DESCRIPTION:** This hands-on workshop gives you specific ways to directly impact your organization's bottom line. These proven techniques for plugging the most-overlooked profit leaks come from specific strategies for lowering costs, improving productivity, and gaining efficiencies. Explore the different methods in-depth, see how easy they are to implement and what huge impact they can have on the bottom line. Each tool or strategy is one to pass on to clients and co-workers.

**June 8, 2015**

Monday

Ridgeland

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**Buying and Selling a Business: Critical Tax and Structuring Issues****Discussion Leader:** Edward A. Harter, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** SELL

**COURSE OBJECTIVES AND DESCRIPTION:** One of the major transactions CPA clients enter into is a purchase or disposition of a business. To help tax professionals in advising those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

**June 9, 2015**

Tuesday

Ridgeland

MSCPA Center

**The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent****Discussion Leader:** Edward A. Harter, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** BCPE

**COURSE OBJECTIVES AND DESCRIPTION:** Practitioners need to keep abreast of all tax changes affecting pass-through entities used by their business clients and employers, and this enlightening course delivers that information. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs.

**June 9, 2015**

Tuesday

Tupelo

BancorpSouth Conf. Ctr.

**Driving Corporate Performance: The CFO's Role in Developing Competitive Advantage****Discussion Leader:** John Daly, MBA, CPA, CMA, CPIM**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 General **VENDOR:** Executive Ed **ACRONYM:** DCP

**COURSE OBJECTIVES AND DESCRIPTION:** Successful companies use strategies that allow them to use their resources efficiently. By focusing on doing one thing well, organizations can create a competitive advantage that provides them superior performance. Learn to create a roadmap to successful performance by tying the organization's metrics to its strategy and driving results.

**June 9, 2015**

Tuesday

Tupelo

BancorpSouth Conf. Ctr.

**Excel Best Practices****Discussion Leader:** William Fleenor, CPA**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. For more details, please visit [www.k2e.com/ebp](http://www.k2e.com/ebp).

**June 10, 2015**

Wednesday

Ridgeland

MSCPA Center

**How to Settle an Estate for A Client From A TO Z****Discussion Leader:** Harris H. (Trip) Barnes, JD**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:** SEAZ

**COURSE OBJECTIVES AND DESCRIPTION:** Federal estate and gift taxes currently affect few clients, but there are many other issues involved in settling an estate or administering a trust. Clients who are beneficiaries of a trust or estate often turn to their financial advisors to understand the administrative process and its effect on their interests. This course enables the accountant to cut through the jargon to understand the legal concepts, communicate a real-world explanation to clients, and serve, in some instances, as an executor or trustee or as an advisor to them. After taking this course, practitioners will feel more confident about serving in a fiduciary capacity.



**June 10, 2015**

Wednesday

Tupelo

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**Know Your Cost: Double Your Profit****Discussion Leader:** John Daly, MBA, CPA, CMA, CPIM**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 General **VENDOR:** Executive Ed **ACRONYM:** KYC

**COURSE OBJECTIVES AND DESCRIPTION:** Companies with poor cost information make bad decisions about products that are not "average". Poor information causes companies to overprice easy, high-volume "gravy" products and underprice difficult, low-volume "dog" products. Regardless of whether your company sells goods or services, learn how to double your profit by giving the dogs to your competitor and keep the gravy for yourself.

**June 10, 2015**

Wednesday

Tupelo

BancorpSouth Conf. Ctr.

**Technology for CPAs - Don't Get Left Behind****Discussion Leader:** William Fleenor, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Basic **CPE Credit:** 8 General **VENDOR:** K2 Technologies **ACRONYM:** TEC

**COURSE OBJECTIVES AND DESCRIPTION:** How good are you with the technology you use daily? What new technology tools are available that could save you time and make you more effective? Technology continues to accelerate rapidly, and CPAs need to keep pace. This course is designed for those who are not information technology (IT) experts, but who need an update of their base-knowledge level to serve their companies and/or clients more efficiently and effectively. For more details, please visit [www.k2e.com/tec](http://www.k2e.com/tec).

**June 11, 2015**

Thursday

Ridgeland

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**Advanced Controller and CFO Skills****Discussion Leader:** Vincent Flynn, 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-2

**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!

**June 11, 2015**

Thursday

Tupelo

BancorpSouth Conf. Ctr.

**Annual Update for Preparation, Compilation, and Review Engagements****Discussion Leader:** Dr. James Crockett**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** CORU-1

**COURSE OBJECTIVES AND DESCRIPTION:** A go-to reference for training staff and managing your preparation, compilation, and review engagements, this course will enable you to be in compliance with all of the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services (SSARS). A practice-oriented review of the latest developments, cases, and lively discussion among the experienced participants make this class informative and practical. The course covers the entire spectrum of practitioner concerns and introduces the new requirements applicable to engagements to prepare financial statements contained in SSARS No. 21, Statements on Standards for Accounting and Review Services: Clarification and Recodification, released in connection with the Accounting and Review Services Committee's SSARS Clarity project.

**June 11, 2015**

Thursday

Tupelo

BancorpSouth Conf. 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-3

**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.

**June 11, 2015**

Thursday

Tupelo

BancorpSouth Conf. 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-3

**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.

**June 12, 2015**

*Friday*

*Ridgeland* **New**  
*MSCPA Center*

### **Transforming Your Role as Controller to Business Partner**

**Discussion Leader:** Bill Moss, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 General **VENDOR:** AICPA **ACRONYM:** COBP

**COURSE OBJECTIVES AND DESCRIPTION:** Are you ready to take your role as controller to the next level while adding significant value to the organization? A successful Controller will go beyond financial statements, internal controls and general accounting to create new value for the organization. We'll explore new additional roles that controllers are now accepting and outline a roadmap you can use to expand your role as a controller from simply internal process/transaction oriented to externally focused understanding of industry and macro trends.

**June 15, 2015**

*Monday*

*Ridgeland*  
*MSCPA Center*

### **Audits of HUD-Assisted Projects**

**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:** HUD

**COURSE OBJECTIVES AND DESCRIPTION:** Do your audits of HUD-assisted projects make the grade? Receive high marks when you are well-versed on HUD organizations, programs, policies, and procedures. Learn how to discern the various audit requirements for HUD programs and how to comply with specific HUD regulations, contracts, and procedures. Plus, review the latest developments on professional standards affecting particular federal programs and how they impact your audits.

**June 15, 2015**

*Monday*

*Ridgeland*  
*Holmes CC*

### **Cases in Corporate Ethics: Discuss Real Life Conflicts**

**Discussion Leader:** Don Minges, CPA

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

**Course Hours:** 8:30-12

**LEVEL:** Intermediate **CPE Credit:** 4 Ethics **VENDOR:** Executive Ed **ACRONYM:** CCE

**COURSE OBJECTIVES AND DESCRIPTION:** Anyone who has ever attended a lecture-format ethics seminar knows that there is a better way. "Cases in Corporate Ethics" provides an opportunity for lively group discussion of actual real world ethical dilemmas. "Cases in Corporate Ethics" examines eight cases drawn from real-life business conflicts involving corporate financial managers. This Includes the Mississippi Rules and Regulations requirement.

**June 15, 2015**

*Monday*

*Ridgeland* **New**  
*Holmes CC*

### **Cash Management Techniques, Systems & Solutions: Make Your Money Work Harder**

**Discussion Leader:** Don Minges, CPA

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

**Course Hours:** 1:00-4:30

**LEVEL:** Intermediate **CPE Credit:** 4 General **VENDOR:** Executive Ed **ACRONYM:** CMT

**COURSE OBJECTIVES AND DESCRIPTION:** Are you managing your cash, or is your cash managing you? Can you effectively project cash position a week, month or a year from now? This seminar demonstrates how to develop long term and short-term cash management processes, allowing for restful nights and productive days. This session provides timeless cash management techniques and strategies.

**June 16, 2015**

*Tuesday*

*Ridgeland*  
*MSCPA Center*

### **Construction Contractors Advanced Issues**

**Discussion Leader:** Andrew Copeland, 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:** CCAI

**COURSE OBJECTIVES AND DESCRIPTION:** The construction industry comes with many advanced accounting issues, audit procedures, and tax issues, which makes construction contractor engagements inherently higher risk than other engagements. As a result, practitioners and financial professionals should be prepared to address difficult issues such as look-back calculations, measuring progress of contracts, overhead allocations, and internal controls for construction contractors. Learn about some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent with construction contractor engagements.

June 16, 2015

Tuesday  
Ridgeland  
Holmes CC

## **Acquisitions to Grow the Business: Strategy, Structure, Integration & Due Diligence**

**Discussion Leader:** Don Minges, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 General **VENDOR:** Executive Ed **ACRONYM:** AGB

**COURSE OBJECTIVES AND DESCRIPTION:** Mergers, acquisitions and alliances have been — and will continue to be — major avenues to organizational growth and increased competitive advantage. Yet, in spite of the great initial promise of many business mergers and alliances, few seem to yield the anticipated results. Numerous studies indicate that between 55% and 77% fail in their intended purpose. This course helps CFOs, controllers and their advisors identify, negotiate and consummate mergers and acquisitions that create shareholder value and avoid the many traps, which can cause post-acquisition failure.

June 17, 2015

Wednesday  
Ridgeland  
MSCPA Center

## **Determining How Much Money You Need to Retire, and Tax Ideas and Money Management in Retirement**

**Discussion Leader:** William F. (Bill) Taylor, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** DRMM

**COURSE OBJECTIVES AND DESCRIPTION:** The purpose of this course is to give CPAs the tools and knowledge required to help their clients implement tax-effective investment and portfolio strategies for successful wealth accumulation and real after-tax retirement income maintenance. The course discusses a host of specific investment tax planning and money management issues and topics, both before and after retirement, within the broader context of the fundamentals of asset allocation and portfolio management, coordinating retirement plans and taxable saving, advanced tax-adjusted time value principles, and asset risk/return and income-tax relationships.

June 17, 2015

Wednesday  
Ridgeland  
Holmes CC

## **Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships**

**Discussion Leader:** Arthur Auerbach, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** HMBI

**COURSE OBJECTIVES AND DESCRIPTION:** The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

June 18, 2015

Thursday  
Ridgeland  
MSCPA Center

## **MBA in a Day!**

**Discussion Leader:** William F. (Bill) Taylor, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 General **VENDOR:** Surgent **ACRONYM:** MBAD

**COURSE OBJECTIVES AND DESCRIPTION:** The purpose of this course is to help CPAs develop a complete business finance and management background. With this knowledge and these skills, CPAs in industry and public accounting can better manage all aspects of their own businesses while helping their clients make more informed business and financial decisions.

June 18, 2015

Thursday  
Ridgeland  
Holmes CC

## **The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2015**

**Discussion Leader:** Arthur Auerbach, CPA

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

**Course Hours:** 8:30-4:30

**LEVEL:** Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** IEFPP

**COURSE OBJECTIVES AND DESCRIPTION:** With higher tax rates for individuals and trusts, tax planning takes on more importance. Plus, with Social Security going bust and interest rates at an all-time low, new ideas for financial planning for retirement must be considered. The purpose of this course is to explore practical tax planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money!

**June 19, 2015**

Friday

Ridgeland **New**

MSCPA Center

**Internal Controls and Risk Assessment: Key Factors in a Successful Audit****Discussion Leader:** Jerry Spratt, 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:** ICRA

**COURSE OBJECTIVES AND DESCRIPTION:** Under generally accepted auditing standards (GAAS), all auditors are required to follow a risk-based approach to auditing. The consideration of internal control is key to risk assessment and to the determination of overall audit approach. Understand the requirements in a financial statement audit for understanding internal control and assessing the design and implementation thereof. The focus of this course is to help you get it right! Throughout the course we'll enhance your understanding with exercises designed to illustrate how the concepts apply to practical audit situations.

**June 19, 2015**

Friday

Ridgeland

Holmes CC

**Advanced Partnership/LLC Workshop: How to Do Optional Step-Up in Basis Under Section 754 and Related Provisions****Discussion Leader:** Arthur Auerbach, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Advanced **CPE Credit:** 8 Tax **VENDOR:** Surgent **ACRONYM:** APLW

**COURSE OBJECTIVES AND DESCRIPTION:** This course explores the practical issues in the many instances in which a step-up in basis can create tax advantages for partners and members. This course includes case studies to illustrate the critical points.

**June 22, 2015**

Monday

Ridgeland

MSCPA Center

**Estate and Life Planning Issues for the Middle-Income Client****Discussion Leader:** Pamela Davis-Vaughn, 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:** PMIC

**COURSE OBJECTIVES AND DESCRIPTION:** Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all CPAs who work with middle-income clients and are looking for ways to provide additional quality services.

**June 22, 2015**

Monday

Gulfport

Marriott Courtyard

**Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now****Discussion Leader:** William F. (Bill) Taylor, 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-2

**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.

**June 22, 2015**

Monday

Gulfport

Marriott Courtyard

**Advanced Controller and CFO Skills****Discussion Leader:** Curtis Quickel, 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-3

**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!



**June 23, 2015**

Tuesday

Gulfport

**New**

Marriott Courtyard

**Securing Your Data - Practical Tools for Protecting Information****Discussion Leader:** Steven Phelan, 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:** SEC4-2

**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. current best practices in information security and how to help their organizations avoid the effects of This course is new for 2015! For more details, please visit [www.k2e.com/sec-4](http://www.k2e.com/sec-4).

**June 23, 2015**

Tuesday

Gulfport

Marriott Courtyard

**Technology Update****Discussion Leader:** Steven Phelan, 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:** TUP4-2

**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. For more details, please visit [www.k2e.com/tup-4](http://www.k2e.com/tup-4).

**June 23, 2015**

Tuesday

Gulfport

Marriott Courtyard

**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-4

**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.

**June 23, 2015**

Tuesday

Gulfport

Marriott Courtyard

**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-4

**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.

**June 23, 2015**

Tuesday

Ridgeland

MSCPA Center

**Not-for-Profit Accounting & Reporting: From Start to Finish****Discussion Leader:** William (Bill) Wagner, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 A&A/YB **VENDOR:** AICPA **ACRONYM:** NPAR

**COURSE OBJECTIVES AND DESCRIPTION:** Rather than training to run part of the race, train to run the entire race from start to finish. This course trains you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and finish first by providing a financial picture that end users can truly understand.

**June 24, 2015**

Wednesday  
Gulfport  
Marriott Courtyard

**Yellow Book: Government Auditing Standards****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/YB **VENDOR:** AICPA **ACRONYM:** EOYB-2

**COURSE OBJECTIVES AND DESCRIPTION:** Do you perform engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS or GAS or the "Yellow Book")? This course provides an excellent baseline of information to accountants in understanding governmental auditing foundations, ethics, general audit standards, financial audit standards, attestation engagement standards, field work standards, and reporting standards for performance audits. It is essential that all auditors planning and conducting audits in accordance with Government Auditing Standards understand and be able to discern these concepts and standards in executing their responsibilities.

**June 24, 2015**

Wednesday  
Gulfport  
Marriott Courtyard

**Cloud Computing****Discussion Leader:** Steven Phelan, 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:** CLC

**COURSE OBJECTIVES AND DESCRIPTION:** The Future is Here! "Cloud Computing." You've heard the term, but what does it really mean and how will it impact you both personally and professionally? In this seminar, you will learn the fundamentals of cloud computing, including what cloud computing really is and how it differs from hosted services. The course then shifts into a discussion to help you understand if cloud computing might be right for your organization or for your clients. For more details, please visit [www.k2e.com/clc](http://www.k2e.com/clc).

**June 24, 2015**

Wednesday  
Ridgeland  
MSCPA Center

**Yellow Book: Government Auditing Standards****Discussion Leader:** William (Bill) Wagner, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Basic **CPE Credit:** 8 A&A/YB **VENDOR:** AICPA **ACRONYM:** EOYB-1

**COURSE OBJECTIVES AND DESCRIPTION:** Do you perform engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS or GAS or the "Yellow Book")? This course provides an excellent baseline of information to accountants in understanding governmental auditing foundations, ethics, general audit standards, financial audit standards, attestation engagement standards, field work standards, and reporting standards for performance audits. It is essential that all auditors planning and conducting audits in accordance with Government Auditing Standards understand and be able to discern these concepts and standards in executing their responsibilities.

**June 25, 2015**

Thursday  
Ridgeland **New**  
MSCPA Center

**Recognizing and Responding to Fraud Risk in Governmental and Not-for-Profit Organizations****Discussion Leader:** William (Bill) Wagner, 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/YB **VENDOR:** AICPA **ACRONYM:** FRGNP

**COURSE OBJECTIVES AND DESCRIPTION:** Recognizing fraud risks in governmental and not-for-profit organizations is often challenging due to the inherent nature of these organizations. In addition to their public nature, these organizations may have limited support staff or staff with limited accounting expertise which can result in less than effective fraud prevention and detection programs and/or increased opportunities for fraud. Using a combination of examples, explanations of audit standards, and case studies, obtain an understanding of the frauds most commonly perpetrated in government and not-for-profit organizations and what prevention and detection procedures are effective in responding to these fraud risks.

**June 26, 2015**

Friday  
Ridgeland  
MSCPA Center

**Governmental and Not-for-Profit Annual Update****Discussion Leader:** William (Bill) Wagner, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A/YB **VENDOR:** AICPA **ACRONYM:** GNAU

**COURSE OBJECTIVES AND DESCRIPTION:** Change is inevitable and at times overwhelming if you are unprepared. Ensure you are current in governmental and not-for-profit accounting and auditing. This update course is designed to prepare you for the latest accounting and auditing developments affecting governments and not-for-profits.

**June 29, 2015**

Monday  
Ridgeland  
MSCPA Center

**Annual Update for Preparation, Compilation, and Review Engagements****Discussion Leader:** Dr. James Crockett**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** CORU-2

**COURSE OBJECTIVES AND DESCRIPTION:** A go-to reference for training staff and managing your preparation, compilation, and review engagements, this course will enable you to be in compliance with all of the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services (SSARS).

**June 29, 2015**

Monday  
Ridgeland  
Holmes CC

**Excel Tables - Revolutionize How You Work with Excel!****Discussion Leader:** Thomas G. Stephens, CPA, CITP**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0**Course Hours:** 8:30-12**LEVEL:** Intermediate **CPE Credit:** 4 General **VENDOR:** K2 **ACRONYM:** EXT-4

**COURSE OBJECTIVES AND DESCRIPTION:** Added to Excel with the 2007 release, Tables are one of Excel's best features about which most users know very little and, therefore, fail to experience the benefits of working with this great feature. Much more than just a formatting tool, Tables will revolutionize how you work with data in Excel.

**June 29, 2015**

Monday  
Ridgeland **New**  
Holmes CC

**Tech Tools and Gadgets for a More Efficient You!****Discussion Leader:** Thomas G. Stephens, CPA, CITP**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0 **New****Course Hours:** 1:00-4:30**LEVEL:** Intermediate **CPE Credit:** 4 General **VENDOR:** K2 **ACRONYM:** TTG

**COURSE OBJECTIVES AND DESCRIPTION:** Technology, and specifically the ever-evolving world of tools and gadgets, continues to awe and amaze and "The Internet of Things" is rapidly turning this evolution into a revolution. Learning how to take advantage of these tools and gadgets can enhance both personal and team productivity. In this seminar, you will learn how to take advantage of many features in tools that you likely already own – such as Microsoft Windows and Microsoft Office – to become more productive.

**June 30, 2015**

Tuesday  
Ridgeland  
MSCPA Center

**Ethics, Rules, and Regulations****Discussion Leader:** Donna Ingram, CPA, CFE**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-5

**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.

**June 30, 2015**

Tuesday  
Ridgeland **New**  
MSCPA Center

**The ABCs of Fraud and Forensic Accounting****Discussion Leader:** Donna Ingram, CPA, CFE**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0 **New****Course Hours:** 1:00-4:30**LEVEL:** Basic **CPE Credit:** 4 A&A **VENDOR:** Self-Developed **ACRONYM:** CL4FFF-1

**COURSE OBJECTIVES AND DESCRIPTION:** In this session you will learn how to improve your forensic accounting skills, develop a fraud investigation process and discuss the roles and responsibilities of the victim, investigator and expert in fraud examinations.

**June 30, 2015**

Tuesday  
Ridgeland  
Holmes CC

**Excel-Based Dashboards****Discussion Leader:** Thomas G. Stephens, CPA, CITP**Cost:** Members: \$270 Non-Members: \$345 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Advanced **CPE Credit:** 8 General **VENDOR:** K2 **ACRONYM:** EBD

**COURSE OBJECTIVES AND DESCRIPTION:** Getting Better Information, Now! Dashboard reporting is rapidly becoming the norm for organizations seeking to improve financial and operational reporting processes. Dashboards allow recipients easy access to mission-critical data, usually in an on-demand environment, thereby allowing users to get the information they need when they need it. With greatly enhanced charting and graphing capabilities, along with the ability to handle much larger volumes of data, Excel is an ideal tool for creating high-impact dashboards in businesses of all sizes. For more details, please visit [www.k2e.com/ebd](http://www.k2e.com/ebd).





## Continuing Professional Education Registration

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

306 Southhampton 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 [victoria@ms-cpa.org](mailto:victoria@ms-cpa.org)

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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.

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### DESIRED CPE EVENTS

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

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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

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# AICPA Revised Interpretation 102-2: Conflicts of Interest for CPAs

Effective December 15, 2014, the AICPA incorporated into the revised Code of Professional Conduct the Revised Interpretation 102-2 for members in public practice. Revised Interpretation 102-2 deals with a member's compliance with Integrity and Objectivity. As the AICPA stated, a member should take into account whether a reasonable and informed third party who is aware of the relevant information would conclude that a conflict of interest exists.

For example with non-litigation matters, it states that a member has a conflict of interest when:

- Advising a client on the purchase of a product or service while having a commission agreement with one of the potential vendors of that product or service.
- Providing services to both a vendor and a purchaser who are clients of the firm in relation to the same transaction.

An example of this would be a CPA firm providing audit services to an entity which is considering a major capital expenditure from another client of the same CPA firm. Based on Revised Interpretation 102-2, this would be a conflict of interest if the CPA firm or a CPA in the firm is to receive a commission on the transaction or if the

CPA firm's representative is promoting a specific transaction between the two clients.

As for litigation matters, it states that a member has a conflict of interest when:

- Representing two clients at the same time regarding the same matter who are in a legal dispute with each other, such as during divorce proceedings or the dissolution of a partnership.
- Providing valuations of assets for two clients who are in an adversarial position with respect to the same assets.
- Providing forensic investigation services to a client for the purpose of evaluating or supporting contemplated litigation against another client of the firm.

For example, a CPA firm has been providing tax and accounting services to a husband and wife and the business owned by the husband. The wife files for divorce and the CPA firm fires the wife as a client, agrees to prepare the business valuation report and the financial disclosure forms for the husband, and agrees to testify during the divorce trial. Unless the CPA firm is able to obtain a consent from the wife (which is highly unlikely), this would be a conflict of interest.

Another example would be a dispute involving shareholders or LLC members where the CPA firm prepared the S Corporation or partnership returns for the business, and a CPA with the CPA firm agrees to provide expert witness services in the litigation for the plaintiff or defendant shareholders/members. Just like the divorce example, unless a CPA firm can obtain a waiver from the opposing parties, this would be deemed a conflict of interest.

Related to conflicts of interests is the unauthorized disclosure of tax returns or financial information by a CPA or CPA firm. When there is a conflict of interest, the opposing parties in divorce and shareholder/member litigation have

been known to notify the IRS of possible violations of Internal Revenue Code Sections 6713 (civil penalty for disclosure of tax returns) and 7216 (criminal penalty for disclosure of tax returns).

Revised Interpretation 102-2 provides other examples to consider when a CPA or a CPA firm may have a conflict of interest. It contains how to identify and evaluate a conflict of interest. Additionally, there is a section on the disclosure of a conflict of interest to clients and the request for a consent. If the consent is denied, the CPA should decline the professional relationship that caused the conflict. The CPA may wish to terminate relationships or dispose of relevant relationships to eliminate the threat. Finally, the CPA may wish to reduce the relevant relationships or reduce it to an acceptable level in order for the client's consent to be obtained; however, just like the divorce or shareholder litigation, that is highly unlikely.

When faced with a conflict of interest, the only solution is usually to immediately decline the project, which can result in the clients having more respect for the CPA and the CPA firm. It is critical for CPAs to take the time to read and understand Revised Interpretation 102-2 before accepting a new engagement.

*Jim Koerber, CPA/ABV/CFF, CVA is a shareholder in The Koerber Company, PA, a Hattiesburg CPA firm that limits its practice to litigation and valuation services.*

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## Assistant Controller Position

This position is responsible for supporting the Controller with financial reporting, project accounting, budgeting and forecasting, along with ad hoc requests. You will work closely with operations to ensure they understand the application of accounting compliance and financial requirements for the business. This position includes a transition plan to Controller.

### Responsibilities include:

- Responsible for revenue recognition, project accounting and analysis, variance analysis, balance sheet reconciliation, and ad hoc reporting as requested.
- Maintain consolidated and consolidating financial reports and financial analysis.
- Provide assurance to the Controller, that policies and procedures are being followed in accordance with GAAP and internal policies and procedures.
- Direct accounting staff in the performance of various project-financial & department accounting functions.
- Leverage staff and resources to execute core accounting functions and strategic initiatives in an efficient and effective manner.
- Network and build relationships with Operations Managers and Project Managers.
- Work to improve processes, procedures, communication and train respective stakeholders while working to build a consistent finance and accounting operation.

### Qualifications:

- Accounting Degree is a must
- At least 5 – 10 years experience in accounting
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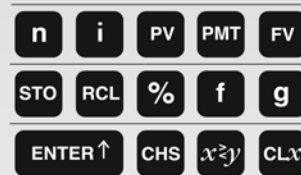
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