

**2010 MSCPA
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MSCPA Foundation Awards 2009 Scholarships

Scholarship checks totaling \$17,000 have been mailed to accounting students at Mississippi colleges and universities. Members of the MSCPA Awards, Education & Scholarships Committee reviewed and approved applications in July from students at institutions which award accounting degrees. Scholarships are then reviewed by a Foundation Trustee and funded through the MSCPA Education Foundation.

To be eligible, students must be majoring in accounting, have completed their junior year in preparation for their senior year or graduate study, be a Mississippi resident, excel academically, be recommended by a professor, have a financial need and be involved in campus activities.

The scholarships include three \$1,000 scholarships to graduate students: the Ross/Nickey Scholarship and two Gary E. Thornton Memorial Scholarships. This year undergraduate scholarships for \$2,000 were awarded to students at seven colleges/universities.

One scholarship winner is selected to receive the Hamp King Award. This award was established to recognize and honor the memory of the late Hamp King who served as Mississippi's State Auditor for many years. **Julia Raye Jesuit** of Madison was selected for this honor and will receive a second scholarship check in November from the Mississippi Tax Institute Trustees. Julia attends



Julia Raye Jesuit
Hamp King Award Winner

Millsaps College where she has a 4.0 in accounting and a 3.847 overall. At Millsaps, she is active in Wellspring, a community service on campus for Freshmen; Kappa Delta, serving as

Assistant Treasurer, Sisterhood Committee, Treasurer; Beta Alpha Psi, Treasurer; and Beta Gamma Sigma, Catholic Student Association, Circle K-Treasurer; and College Republicans. In the community, she has volunteered with Stewpot Communities Services, Habitat for Humanity, New Orleans Relief Work (Hurricane Katrina), mentoring at an elementary school, Midtown volunteer work, assisted Girl Scouts, St. Joseph Catholic Church, and volunteering at a nursing home with church.

Scott Andrew Stewart of Madison was named the recipient of the Thomas A. Ross/Robert L. Nickey Scholarship, established in 1998 to honor their contributions to the accounting profession. Ross, who died in 2007, was an MSCPA Past President, long-time practitioner and former State Board member. Nickey, who died in 2003, served as Executive Director of the MSCPA for 23 years. Scott attends the University of Mississippi where he has a

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Virginia Lois Carpenter



Patricia Diane Commarato



Christopher Drew Edwards



Whitney Lauren Gill



Holly C. Grames



Shala Sa'Briel Harris



Jennifer Michelle Scott



Scott Andrew Stewart



Elizabeth Ann Youngblood



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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.



Central Chapter Contributes \$10,000

Central Chapter has contributed \$10,000 to the MSCPA with \$5,000 designated to the Education Foundation for scholarships and \$5,000 to the Building Fund. Presentation of the check was made during their August meeting to MSCPA President Bob Cunningham. With President Cunningham is Central Chapter President Mary Lambdin along with Chapter officers Diana Hardin, VP of Programs and President-Elect, and Giselle Stromgren, VP of Membership.

Welcome New Members

New MSCPA members include Jeremy Allen Bishop, Karla Demarais Duckworth, Adam Edward Milner, Matthew Stephen Sasser, JiaVonne Scott, Mark Alan Thornton, and Scott M. Wilson.

Now completing the membership process are:

Charles R. Byram was born in Vicksburg and received his Bachelor of Science in Business Administration from the University of Southern Mississippi. He is a Senior Manager with Haddox, Reid, Burkes & Calhoun in Jackson.

Nicole Lynn Cleveland was born in Bay St. Louis and received a Bachelor of Science in Business Administration from the University of Southern Mississippi and MBA from Loyola University of New Orleans. She is an Accountant I with Mississippi Power Company in Gulfport.

James Russell Gainspoletti was born in Cleveland and received his BBA from Delta State University. He is on the staff of Gainspoletti and Associates,

P.A. in Cleveland.

John Eric Hester was born in Jackson and earned degrees in psychology and accounting from the University of Mississippi. He is on the staff of Williams, Weiss, Hester & Co. in Jackson.

Brandi Lauren Holley was born in Yazoo City and received a BA in art history from the University of Mississippi. She is on the staff of Church, DeVoe & Associates, PLLC in Oxford.

Jeffery Wayne Horner was born in Jackson and received an A.A. degree from Hinds Community College and his Bachelor and Master of Accountancy degrees from the University of Mississippi. He is a Health Care Assurance Manager with Horne LLP in Jackson.

Margaret Corban King was born in New Orleans and received her Business Administration degree from Millsaps College. She is a Bureau Director with

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Payroll & Practitioner Liaison Meeting Set Nov. 19 in Tupelo

IRS Stakeholder Liaison is planning a Payroll & Practitioner Liaison Meeting (PLM) in Tupelo, MS on Thursday, November 19, 2009 from 9:30 a.m. to Noon. The IRS, in cooperation with Renasant Center for IDEAs and the Mississippi Small Business Development Center, invites you to plan now to attend this PLM.

The PLM will be held at the Renasant Center for IDEAs at 398 East Main Street in Tupelo. IRS Functions already committed to make presentations include Criminal Investigation, Appeals and Stakeholder Liaison. Ellen Dolby, Director, Gulf States Area, Field Collection, will give a presentation. Other IRS functions expected to confirm soon include Examination, Collection and either TIGTA or the Return Preparer Coordinator. In addition, the Mississippi State Tax Commission will likely give an update. Please R.S.V.P. as space is limited. Call or email either Martha Swindle with Renasant Center for IDEAs at (662) 823-4336 mwindle@cdfms.org or James "Mark" Craven, IRS Stakeholder Liaison, at (601) 292-4858 james.craven@irs.gov. More details to follow in early October.

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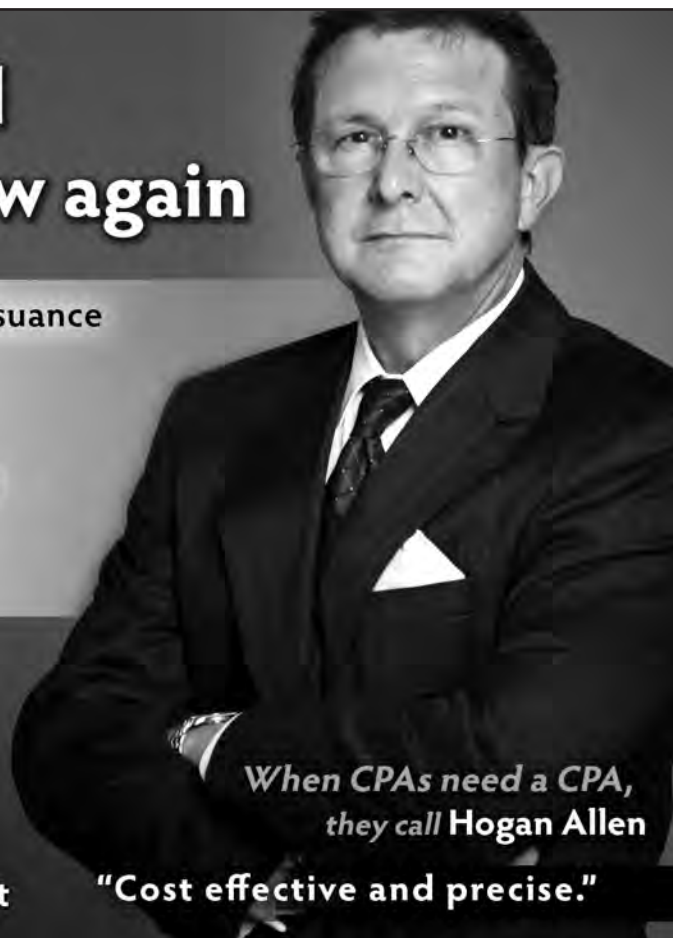
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AWARD WINNERS

CONTINUED FROM PAGE 1

4.0 in accounting and a 4.0 overall. He has served as President of Students for a Safe Ride; Recording Secretary-Beta Alpha Psi; and member of Phi Kappa Phi, Mortar Board, Beta Gamma Sigma, Ole Miss Ambassador, Student Alumni Council, Lambda Sigma, and Alpha Lambda Delta. He served as a Leader at Summer Camp in Jambville, France through the Children's International Summer Village.

Two graduate students have been named winners of the Gary E. Thornton Memorial Scholarships, established in 1999 by Gary's widow, Cathy. Gary was an active MSCP member and former chair of the Governmental A&A Committee. He died in March of 1999. **Whitney Lauren Gill** of Oxford attends Mississippi State University where she has a 3.75 in accounting and a 3.82 overall. She is active in Beta Alpha Psi, serving as Vice President and attending the regional and national meetings winning a runner-up in Best Practices

Competition at national; Beta Gamma, Finance Assistant; Beta Gamma Sigma and Phi Kappa Phi. She took part in a mission trip to Salerno, Italy in 2007, is active in Habitat for Humanity and is a student member of AICPA. **Jennifer Michelle Scott** of Lena attends Mississippi College where she has a 4.0 in accounting and a 4.0 overall. She was a member of Mu Alpha Theta and Phi Theta Kappa while attending East Central Community College. At MC, she was active in Delta Mu Delta Honor Society for Business Students, Alpha Chi Honor Society, and the Accounting Society. Active in Clifton Baptist Church in Forest, she teaches Vacation Bible School, Sunday School, Mission Friends and sings in the adult choir.

The following undergraduate winners of \$2,000 scholarships are listed alphabetically:

Virginia Lois Carpenter of Vicksburg attends Mississippi College where she has a 4.0 in accounting and a 3.919 overall. While attending Hinds Community College, she was a member of Phi Theta Kappa, junior college

honor society, and Alpha Beta Gamma, business honor society. She is currently a member of the MC Accounting Society, Delta Mu Delta, a business administration honor society, and the Phi Theta Kappa Alumni Chapter. She has participated in the Relay for Life in 2006 and 2009, the American Cancer Society's "Strides Against Breast Cancer" in 2008 and the Muscular Dystrophy Association's "Stride and Ride" in 2008.

Patricia Diane Commarato of Madison attends Mississippi State University where she has a 4.0 in accounting and a 3.96 overall. At MSU, she is a member of the Campus Activities Board, serving as Special Events Division Head; MSU Concert Choir, MSU Chamber Singers, Beta Alpha Psi, and Delta Gamma, serving as Assistant to VP Finance.

Christopher Drew Edwards of Meridian attends the University of Mississippi where he has a 3.67 in accounting and a 3.93 overall. He is a member of Phi Theta Kappa and active in Intramural Basketball, Intramural

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AWARD WINNERS

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Football, College Republicans, and a participant in the Scholars Bowl.

Holly C. Grames of Petal attends the University of Southern Mississippi where she has a 4.0 in accounting and a 3.847 overall. She is a member of Beta Gamma Sigma and is a volunteer leader for the Boy Scouts of America in the Cub Scouts Program.

Shayla Sa'Briel Harris of Newton attends Jackson State University where she has a 3.0 in accounting and a 3.6 overall. She is a National Dean's List Scholar, member of Alpha Lambda Delta Honor Society and the Accounting Society. She is a volunteer for Toys for Tots and participated in a Canned Food Drive.

Elizabeth Ann Youngblood of Cleveland attends Delta State University where she has a 4.0 in accounting and a 3.92 overall. She is a Delta State Honors Fellow; member of Delta Delta Delta serving as Athletics/Intramurals Chair 2008, Social Chair 2009; Phi Eta Sigma, Freshman Honor Society; Student Government Association, Spirits and Traditions Committee member; Student Accountants and Business Administration, Secretary 2009; Delta Mu Delta, Accounting Honors Society, College of Business Dean's Advisory Council and the Wesley Foundation. She is active in the United Methodist Church in Batesville, Relay for Life, Missions in Binghamton, Tennessee and on the Mississippi Gulf Coast, and active in St. Jude philanthropic activities.

Our Members in the News

Marion H. Gray, Jr., of Madison has been named Chief Financial Officer of Franchise Services of North America, Inc. FSNA is a publicly traded company listed on the TSX Venture Exchange. The company and its subsidiaries own the following brands: U-Save Car & Truck Rental; U-Save Car Sales, Rent-A-Wreck of Canada, Auto Rental Resource Center, Xpress Rent a Car and Peakstone Financial Services.

In July 2009, Jim Koerber, CPA/ABV, CVA, CFE, CFF was an invited speaker at the Mississippi College School of Law's Marathon CLE. Koerber spoke on "Evaluating Personal Injury & Wrongful Death Damage Calculations" to over 100 attorneys attending the seminar, which was held in Jackson, Mississippi. Koerber is a shareholder with The Koerber Company, PA, a Hattiesburg, Mississippi CPA firm, which provides forensic, valuation, and litigation services to attorneys, CPAs, and their clients.

Horne LLP, a top 50 accounting and business advisory firm in the United States has announced the election of Tommy Butler to the firm's Board of Directors. Butler joined HORNE in 1998 and has more than 30 years of experience in public accounting. He serves as the partner in charge of core services, overseeing offices in Mississippi and Tennessee. Butler is a member of the American Institute of Certified Public Accountants, Mississippi Society of Certified Public Accountants and the Legislative Committee of Certified Public Accountants. Active in his community, Butler is committed to organizations such as the Newcomen Society of the United States, the Mississippi Juvenile Diabetes Research Foundation, and is chairman-elect of Junior Achievement of Mississippi's Board of Directors. He serves on the Mississippi College Business Advisory Board, Junior League of Jackson Advisory Board, and is chairman of the Madison County Foundation. Butler is a graduate of Mississippi College.

WELCOME NEW MEMBERS

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the Department of Medicaid in Jackson.

Toni Murphy is a graduate of Dillard University with a B.A. in Business Administration and of the University of New Orleans with a degree in accounting. She is a Senior Auditor II with Bruno & Tervalon, LLP in Jackson.

Caleb Lee Nicholson was born in Hattiesburg and received Bachelor and Master of Accountancy degrees from the University of Mississippi. He is an

Internal Auditor with Blue Cross Blue Shield of Mississippi in Flowood.

Janice A. Saunders was born in Natchez and received a Bachelor of Business Administration from the University of Mississippi and an Accounting Certificate from Mississippi College. She is a Manager with White & Company in Jackson.

Daniel Hardin Scarbrough was born in Flowood and received Bachelor and Master of Accountancy degrees from Mississippi State University. He is a Supervisor with BKD, LLP in Jackson.

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* Discount will appear when you complete checkout.

Be sure to see our entire listing: <http://CCHGroup.com/Members/ms-cpa>

Vehicle Donation Program Continues

Cash for Clunkers may have ended, but the Mississippi Kidney Foundation is continuing to accept charitable donations of unwanted vehicles, including cars, trucks or boats, running or not. The Kidney Kars Program, now in its 17th year, is fast approaching the \$2,000,000 mark in funds raised, as well as the 4,000 mark of donated vehicles.

"People donate for a variety of reasons. Some are tired of paying taxes and insurance on a car that they no longer want or need. Many times repair bills are too high or the trade-in values are too low," said Gail Sweat, executive director of the Mississippi Kidney Foundation. "Often people are just not willing to go through the hassle of trying to sell the car themselves and having strangers come to their house for a test drive."

When you itemize on your taxes, the IRS allows the deduction of what the car sells for at auction or \$500, whichever is higher.

"We were not really affected by the Cash for Clunkers Program because those cars had to be in driveable condition," said Sweat. "Most of the cars we receive are not running, and our program is convenient because we provide free towing."

For more information, call the Mississippi Kidney Foundation at (601) 981-3611.

Recognize an Outstanding Educator

The Awards, Education & Scholarships Committee is seeking nominations for the Outstanding Educator Award for 2009-2010.

Each year the committee requests nominations for selection of an educator who has made significant contributions as an accounting instructor. That individual is honored during the MSCPA Annual Business Meeting at Convention in June.

Nominations should be submitted in writing to be considered by the committee. Send your nominations to Outstanding Educator, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157 to the attention of Karen Moody, Committee Chairman.

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PDFs: More Than You Thought Possible *Thomas G. Stephens, Jr., CPA.CITP*

INTRODUCTION

Since their introduction over two decades ago, PDF files have ascended to the forefront of document storage and archiving and now serve as the de facto standard in most of the document management systems used by accountants and finance professionals. The reasons for this are many, but are centered around the fact that PDF documents are hardware, software, and operating system independent – that is, a user can read and work with a PDF file regardless of the type of computer or operating system in use. What many do not understand is that PDF files also serve many purposes other than just a means of storing documents. From fill-in forms to a mechanism for document review and collaboration to a foundation for multimedia documents, the capabilities of PDF files are much greater than many think possible. In this article, we examine some of the lesser-known possibilities of working with PDF documents.

COLLABORATING WITH PDFS

One of the pervasive myths related to PDFs is that users cannot change the information inside the document. In fact, PDFs are, by default, unsecured documents and, accordingly, users can alter them in any number of ways. This ability to edit PDF files is exactly what makes PDFs an ideal tool for collaborating with others.

One means of collaborating with

PDFs involves sending the PDF to others via email for commenting and markup. To do so, in Adobe Acrobat Standard or higher, select the **Comments** menu and choose **Attach for Email Review**. Next, specify the email addresses of the recipients and send the file. This method allows you to track the comments made by others and incorporate these comments back into the original document.

Another very easy way to collaborate on PDFs is to use Adobe's free **Acrobat.com** service as the means for distributing documents to others. With Acrobat.com, users upload the document securely to an Adobe server and provide invitations for others to edit and mark up the document on the server. Two advantages of using Acrobat.com instead of the email-based review process include:

- 1) You can easily track who has commented on the document and send reminders to those that have not responded, and
- 2) Every reviewer of the document can see the comments and edits suggested by all other users.

The ability to collaborate on PDF documents is a key feature for accountants using PDFs in preparing tax returns. For example, working papers related to the tax return could be scanned/converted/saved as a PDF and then routed to the appropriate team member for review and approval. Staff

members can easily clear review notes inside the PDF and the PDF file maintains a thorough record of all notes and their disposition.

USING PDFS TO COLLECT DATA

Virtually all businesses use forms as tools for collecting and summarizing information. Purchase orders, invoices, tax documents, and employment applications are all examples of commonly used forms. In some cases, these forms are preprinted, and users manually input data; in other cases, software applications – accounting applications, for example – generate these forms, and users print or store them for future recall. However, in an increasing number of cases, PDF documents are the foundation of these forms.

Among the many advantages of using PDF files as the basis for forms are:

- PDF forms can be created and distributed for virtually zero out-of-pocket costs to most organizations;
- PDF forms support "green" initiatives by reducing paper consumption;
- Users can construct PDF forms easily from existing electronic documents and paper-based forms, as well as from scratch;
- PDF forms are easy to distribute

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PDF POSSIBILITIES

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via servers, e-mail, or web-based delivery methods;

- PDF forms are relatively easy to secure;
- Numerous options exist for collecting and managing information entered into PDF forms; and
- Users can import data collected via PDF forms into many software applications.

Though users of Adobe Acrobat Reader can fill in existing PDF forms, creating forms requires Adobe Acrobat Standard or higher, or PDF software of similar capability available from other companies. If using Acrobat Standard or higher, users can create forms in one of three ways:

1) **From an existing electronic document.** To create a form from an existing electronic document, including a Microsoft Office Word document, select the **Form Wizard** from the **Forms** menu and choose **An existing electronic document**. Acrobat will

“read” your existing document and convert it into a fill-in PDF form. Though some minor touch-up may be necessary for the final product, in most cases Acrobat does a remarkably good job of converting the document into a form and recognizing all of the fields.

2) **From an existing paper document.** Choose **A paper form** from the **Form Wizard** to convert an existing paper form into a fill-in PDF form. During this process, Acrobat prompts you to scan your existing paper form; upon scanning the paper form, Acrobat will convert the document into a fill-in PDF form, similar in fashion to the process described for converting an existing electronic document.

3) **From scratch or from a template.** If the form you wish to create does not already exist in some fashion, choose **No existing form** from the **Form Wizard**. Choosing this option allows you to create a form from “scratch” or from a predefined template in Acrobat.

Regardless of the method used to create a form, most users will find the process of creating forms, distributing them, and collecting data to be

surprisingly easy and efficient.

WORKING WITH MULTIMEDIA IN PDFS

Users can easily add multimedia content – such as video and sound clips – to PDF files. Doing so will help to engage the reader of the PDF document and to ensure that your intended message is both heard and understood. To add a multimedia object, choose **Tools, Multimedia** and then the type of object you will add – **3D, Flash, Sound, or Video**. Next, click and drag on the PDF to select where you want the multimedia object to appear. Then browse to the file you wish to add or enter the URL that points to the location of streaming media you wish to play inside the PDF.

When adding multimedia to a PDF document, users can access a series of **Advanced Options** that provide choices for greater control over how the multimedia will appear and playback inside the PDF. Included in these options are how the reader will start and stop the playback, the appearance of the multimedia within the PDF, and

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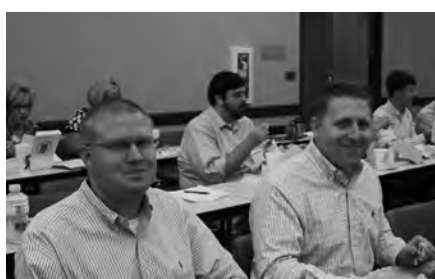
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Young CPA Conference Held September 1

The first annual Young CPA Conference was held Sept. 1 at the Mississippi Sports Hall of Fame Museum in Jackson with approximately 85 attending. Participants that evening were joined by members of the Young Jackson Lawyers Group to attend the Mississippi Braves game. Conference speakers included Susan Harris, MSBPA Executive Director, Mississippi Rules & Regulations; MSCPA President Bob Cunningham and Past President Jan Lewis with an MSCPA update; Charley Rafferty, Reducing the Risk of Identify Theft; Mark Morgan, Beginnings of Fraud Examination; Julie Laperouse, "Wish I Could Be a Better Speaker but I'm t-t-terrified"; and State Auditor Stacey Pickering, Keys to Effective Leadership for Young Professionals. Young CPA Network committee members who planned the meeting included Melanie Morrow, President; Jonathan Hagood, Vice President; Mary Beth Mayer, Secretary; Shanell Watson, Technology Coordinator; Tom Walker, Joy Shideler, Kent Raulston and Jessica Williams.



IFRS for Small and Medium-sized Entities (SMEs)

By John L. Daly
Executive Education, Inc.

What is IFRS for SMEs?

The July 2009 release of International Financial Reporting Standards (IFRS) for Small and Medium-sized Entities (SMEs) is a major event in the adoption of international standards by U.S. companies. Since the AICPA's May 2008 recognition of the International Accounting Standards Board (IASB) as a standard-setting body, IFRS for SMEs automatically becomes an acceptable basis for accounting in the United States.

Prior to the release of IFRS for SMEs, professionals studying the U.S. adoption of IFRS generally concluded that public companies would lead the way in the U.S. adoption. However, since the SEC has made it clear other problems are more pressing right now, it is quite possible that private companies, not public ones, will lead the U.S. adoption of international standards.

The IASB intended IFRS for SMEs to be the acceptable standard that most companies would use. The standards setters envisioned that companies with *public accountability* would use full IFRS and all other for-profit entities would use IFRS for SMEs. The IASB defined public accountability to mean public companies and those holding assets in a fiduciary capacity for outsiders such as banks, credit unions, insurance companies, broker dealers and mutual funds. They defined SMEs as everyone else. Thus, their definition of "small and medium-sized entities" has little to do with size. A huge closely held company might fall under IFRS for SMEs while a small public company might be subject to full IFRS.

The IASB estimates that 95% of the world's for-profit entities would use IFRS for SMEs. The IASB acknowledged that legislatures and standard-setting bodies of each jurisdiction would make the decision about which entities would use each of the two IFRS standards. No international standards yet exist for not-for-profit entities.

What You Need To Know

The good news is that IFRS for SMEs is relatively short. Presented on an odd-sized 6"x 9 1/4" paper with a tiny 8.5-point font, the full text runs only 231 pages¹. This compares to some 2,500 pages for full IFRS and 25,000 pages for U.S. GAAP. IFRS for SMEs is not some severely scaled-down standard designed for third world countries, but a comprehensive principles-based standard.

Other good news is that most of the standards discussed in IFRS for SMEs will seem familiar and common sense to U.S. accountants. There will be few unfamiliar

terms². These are among the key provisions:

Inventory Valuation – Inventory under IFRS is valued at lower of cost or selling price less cost to sell (net realizable value). While similar to the "lower of cost or market" used in U.S. GAAP, this is a harder analysis to perform due to the added requirement of estimating selling costs.

Fair Value Accounting for Property, Plant and Equipment (PP&E), which is one of the major differences between full IFRS and U.S. GAAP, is not an option under IFRS for SMEs. Using historical cost is the only option. However, this is not the same historical cost methodology used by U.S. GAAP where accountants routinely ignore residual value and employ depreciable lives that sometimes represent merely half of economic reality. Under IFRS historical cost, companies adjust both useful lives and residual value as circumstances change.

While it will take most accountants well under an hour to understand the principles of IFRS historical cost accounting for PP&E, the amount of work to implement this standard may be considerable.

Revenue Recognition for SMEs closely resembles full IFRS, which consists of relatively few principles-based standards. Unlike rule-based U.S. GAAP, IFRS expects accountants to apply and interpret revenue recognition principles to their own company's situation.

Financial Statement Presentation – IFRS for SMEs specifies the following basic financial statements:

- Statement of Financial Position
- Statement of Comprehensive Income
- Statement of Changes in Equity
- Statement of Cash Flows

The standard also provides companies an alternative that allows them to show profit and loss on a separate statement from comprehensive income. In addition, when a company's only changes in equity are to retained earnings and dividends, they may combine the Statement of Changes in Equity with the Income Statement.

The current IFRS standards specify what must appear on financial statements, but not how companies must present them. Current IFRS will have little affect on US financial statement presentation. However, the current FASB/IASB's financial statement formatting joint project could completely remake financial statements as accountants worldwide know them today.

While not well known, despite a prominent article in the November 2008 *Journal of Accountancy*, this joint project

would remake all of the basic financial statements used in the United States today. The project has been controversial, particularly in view that the Statement of Financial Position would no longer reflect a balanced "Assets = Liabilities and Equity" format.

Like the changes to accounting for PP&E, understanding the potential changes to financial statements is likely to be easy when compared to the work involved in implementing the changes. The proposed changes to financial statement formatting are not minor and may require completely different financial reporting software than you are currently using. Thus, companies should only undertake new information technology projects with a full knowledge of these potential financial reporting changes.

Footnotes – IFRS for SMEs specifies Financial Statement footnotes must be in a systematic order and that companies must cross-reference them to the financial statements. This is a common-sense enhancement to financial statement readability.

Plan for the Future

Professionals who follow accounting standards generally agree that the United States will adopt IFRS. The only real issue is when. There also seems to be a consensus that the time accountants spend understanding the new standards will only be a small fraction of the work involved in the conversion effort. Most people estimate that IFRS conversion will involve an effort whose magnitude will rival implementation of Sarbanes-Oxley. Some estimates have been much higher.

Lessons learned from implementations in the United Kingdom tell us that most companies:

- Under-estimated the amount of work involved in converting to IFRS
- Started their conversion projects to late and
- Failed to involve other departments, particularly IT early enough in the process.

While we do not yet know when companies in the United States will convert, we know that it is not too soon to begin thinking about the conversion process in our own companies.

John L. Daly, MBA, CPA, CMA, CPIM is a Chelsea, Michigan based management consultant who has taught continuing professional education seminars since 1995. He was previously CFO of a tier 1 automotive parts supplier and a large restaurant chain. Mr. Daly is the author of Pricing for Profitability, published by Wiley & Sons and is a frequent speaker on financial management topics for Executive Education, Inc.

¹ Get the .pdf version from IASB.org. You will be able to read this standard best on a portrait mode monitor at a 150% magnification.

² Among these are *biological assets* and *venturer*. *Biological assets* are the living products such as livestock, crops and timber of a company engaged in agriculture. A *venturer* is a company involved in a joint venture.

AICPA Guide Helps Businesses Investigate Fraud

The mechanics of a fraud investigation and associated ramifications for business professionals are the theme of *The Guide to Investigating Business Fraud*, the latest book publication from the American Institute of Certified Public Accountants' Specialized Publications Group.

Authored by a team of seasoned professionals from Ernst & Young's Fraud Investigation and Dispute Services (FIDS) Practice, the guide delivers practical, actionable guidance on fraud investigations from the discovery phase through resolution and remediation.

"The decade's high-profile scandals, with the Bernard Madoff Ponzi scheme being the most recent, underscore exactly how critical it is for CPAs and the business owners, controllers and managers they advise to understand what to do when fraud hits, how a fraud investigation works, and how to avoid problems during the investigation," said Arleen Thomas, AICPA senior vice president – member competency and development. "This book provides a very clear framework."

Thomas added that a June report by the Federal Bureau of Investigation, in which the FBI disclosed that it had opened more than 100 new cases involving corrupt business practices in the previous 18 months, emphasizes the need for the new guidance.

Ernst & Young Principal Ruby Sharma, the main editor and a contributing author, notes the book, which collects the knowledge of 18 firm contributors, took over two years to develop.

"This book is the result of many professionals' hard work and draws upon their extensive experience," she said. "This book is for forensic accountants, litigation attorneys, corporate boards and management, audit committees, students of accounting and anybody interested in understanding the risk of fraud and its multiple implications."

In 14 chapters arranged to track the time sequence of an investigation and all anchored to a central case study, *The Guide to Investigating Business Fraud* answers four basic questions:

- How do fraud experts examine and work a fraud case?
- How do you reason and make decisions at critical times during the investigation?
- How do you evaluate a case and interact with colleagues?
- How do you handle preventive anti-fraud programs?

In addition to Sharma, the editors are Michael H. Sherrod, senior manager, Richard Corgel, executive director; and Steven J. Kuzma, Americas Fraud Investigation and Dispute Services chief operating officer.

PDF POSSIBILITIES

CONTINUED FROM PAGE 10

whether controls for items such as Play, Rewind, and Pause will be visible in the playback window.

As with the collaboration and forms capabilities discussed above, adding multimedia to PDF documents is surprisingly easy, even for novice users, and offers tremendous potential to enhance the effectiveness of your PDF-based communications.

SUMMARY

PDF files are clearly in the mainstream of technology used by accountants and other finance professionals. Yet, many everyday users

of PDFs view them only as a means of storing and archiving documents. As discussed in this article, the capabilities of PDF documents extend far beyond saving documents for future recall. Put the real power behind PDFs to work for you today by taking advantage of the features discussed in this article along with many of the other advanced capabilities of PDFs. You will be much more productive for doing so!

Mr. Stephens is a shareholder in K2 Enterprises, where he develops and presents technology-related continuing professional education programs to accounting and finance professionals across the United States. You may reach him at tommy@k2e.com.

ACCOUNTING & AUDITING UPDATE

PRESENTED BY

KIMBERLY G. BURKE, PhD
OF MILLSAPS COLLEGE

NOVEMBER 6, 2009
FRIDAY

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\$125 after deadline
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CONTINUING PROFESSIONAL EDUCATION

OCTOBER, NOVEMBER &
DECEMBER 2009

October 19

Monday

Ridgeland

MSCPA Center

NEW

Accounting and Finance for Construction Contractors

Discussion Leader: Andy Copeland, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9-5

LEVEL: Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA

ACRONYM: CAFC

NEW

COURSE OBJECTIVES AND DESCRIPTION: The construction industry can be a volatile business for both contractors and the accountants that serve them. This course reviews the fundamental accounting issues facing the construction industry and the application of GAAP accounting methods applicable to construction contractors. Accounting topics covered include: contract accounting, working with a surety, cash management, joint ventures, benchmarking and construction cost allocations. Chapters on assisting the financially troubled contractor, an overview of tax accounting for the contractor and SFAS No. 109, Deferred Income Taxes are also included as well as the AICPA Audit and Accounting Guide, Construction Contractors.

October 20

Tuesday

Ridgeland

MSCPA Center

INDUSTRY CONFERENCE

Discussion Leader: Panel

Cost: Members: \$105 Non-Members: \$155

Course Hours: 8:30 – 4:30

LEVEL: All

CPE Credit: 8 TBD

VENDOR: PANEL

ACRONYM: IND

Watch our web site for details on this popular conference.

October 22

Thursday

Gulfport

Courtyard by Marriott

NEW

AICPA's Annual Business Law Update

Discussion Leader: Harris H. (Trip) Barnes, III, Attorney at Law

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9-5

LEVEL: Update **CPE Credit:** 8 General **VENDOR:** AICPA

ACRONYM: ABLU

NEW

COURSE OBJECTIVES AND DESCRIPTION: Lawsuits flow freely these days. Stay on top of business law developments to protect your company, firm or clients from common legal entanglements. Learn how to handle current employment issues properly, resolve business disputes, protect assets and avoid product liability issues. Find out how to respond to regulatory trends, limit officer and director liability, and protect patents, trademarks and copyrights. This course draws on the background of commercial litigators corporate lawyers, product liability litigators and tax attorneys to present those "hot legal topics" that managers are facing every day. It uses case studies based on actual legal situations to provide an interactive opportunity with and among participants. Other topics include: Corporate and securities matters; Developments in mergers and acquisitions; What to worry about if you are a public company; Tort reform and product liability; Business tax issues; and Choice of entity and business unit structure. CPAs in public practice and industry will benefit from this seminar.

October 22

Thursday

Gulfport

Courtyard by Marriott

Governmental and Non-Profit Annual Update

Discussion Leader: Doug Logan, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9-5

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 that you are current in governmental and nonprofit accounting and auditing. This course is designed to help you understand and apply the latest requirements in accounting and auditing for governments and nonprofits. Find out not only what's new but what's coming. Upon completion of this course, participants will be able to: Apply the most recent requirements of the GASB & FASB directed towards governments and nonprofits; Utilize a solid understanding of the latest developments in A-133 and Yellow Book requirements; Perceive recent activities of the AICPA including GAAS requirements and OMB compliance supplement developments.

October 23

Friday

Gulfport

Courtyard by Marriott

NEW

Revenue Recognition - Getting it Right

Discussion Leader: Doug Logan, CPA

Cost: Members: \$125 Non-Members: \$165

Course Hours: 8:30-12

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

ACRONYM: CL4RTBC

NEW

COURSE OBJECTIVES AND DESCRIPTION: Revenue recognition issues are the subjects of headlines in our daily newspapers, primarily because major corporations have recognized revenues that did not actually exist. Just when we think we have all the bad news, another corporation is restating earnings for prior years. For a cash only business, revenue recognition is a simple process: a sale equals revenue. The more complex the business, the more specialized the industry, the more difficult the decision becomes for that business in deciding when to recognize earnings. In this course, you will review the current literature and look at the implications of premature recognition. Upon completion of this course, participants will be able to: Understand the implications of faulty revenue recognition; and make appropriate revenue recognition decisions.

October 23

Friday

Gulfport

Courtyard by Marriott

NEW

Revenue and Cash Receipts: Common Frauds and Internal Controls

Discussion Leader: Doug Logan, CPA

Cost: Members: \$125 Non-Members: \$165

Course Hours: 1-4:30

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

ACRONYM: CL4RCR

NEW

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 nonprofit entities. A sound system of internal controls is needed to help prevent fraud occurrence. All too often, a "one-size-fits-all" system is put in place without considering the uniqueness of each entity. Upon completion of this course, participants will be able to: Learn common frauds in the revenue and cash receipts processes; Become aware of internal controls to mitigate various risks; and Develop an analysis process to ensure efficient and effective risk management.

October 23

Friday

Gulfport

NEW

Courtyard by Marriott

Tips and Traps For Dealing with the IRS: From Start to Finish**Discussion Leader:** Jessica Minter, CPA, PFS, CFP**Cost:** Members: \$240 Non-Members: \$315**NEW****Course Hours:** 9-5**LEVEL:** Basic **CPE Credit:** 8 Tax **VENDOR:** AICPA**ACRONYM:** DIRS

COURSE OBJECTIVES AND DESCRIPTION: Are you prepared to face the IRS all the way from preparing a client's return through the audit and collection processes? This course gives you practical insights on everything needed to choose or reject a tactic when dealing with the IRS. It will help you represent your client with confidence and show you how to evaluate your client's options. Recognize what triggers an audit, how to negotiate, settle on appeal, and how to qualify for an IRS collection program. Develop a tax compliance strategy by focusing on the rules the IRS must follow and the latest tax court cases. Evaluate the pros and cons of installment agreements, offers in compromise, and other strategies. Stay current on the latest laws, regulations, rulings, and cases.

October 30

Friday

Ridgeland

MSCPA Center

EDUCATORS SYMPOSIUM**Discussion Leader:** Panel**Cost:** Members: \$75 Non-Members: \$75**Course Hours:** 8:30 – 4:30**LEVEL:** All **CPE Credit:** 8 TBD **VENDOR:** Panel**ACRONYM:** AESDownload the brochure from our web site www.ms-cpa.org.**November 2 & 3**

Monday-Tuesday

Ridgeland

MSCPA Center

AICPA's 2009 Corporate Income Tax Workshop by Sid Kess**Discussion Leader:** Gordon Meicher, CPA**Cost:** Members: \$350 Non-Members: \$500**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 16 Tax **VENDOR:** AICPA**ACRONYM:** CITW

COURSE OBJECTIVES AND DESCRIPTION: Originally written by Sid Kess and now led by AICPA's top tax instructors, this course will give you the AICPA advantage with our unique perspective on the latest tax changes. Look at the most recent tax laws and other developments affecting C Corporations, S Corporations and other business entities, including limited liability companies. Learn how to advise clients and employees on the latest tax planning ideas. Share marketing ideas from top practitioners – based on the latest tax strategies. Plus, a comprehensive practice problem lets you apply what you have learned. Highlights: Automatic changes from accrual to cash method of accounting for small businesses; Corporate taxes and compliance, alternative minimum tax; Special rules: Section 1244 stock; professional corporations; personal service corporations; LLCs; and Opportunities available in depreciation rules.

November 6

Friday

Ridgeland

MSCPA Center

BUSINESS VALUATION AND LITIGATION SUPPORT SERVICES**Discussion Leader:** Panel**Cost:** Members: \$125 Non-Members: \$175**Course Hours:** 8:30-4:30**LEVEL:** All **CPE Credit:** 8 TBD **VENDOR:** Panel**ACRONYM:** BVLS

This year's conference will include a fraud / forensic accounting presentation from Donna Ingram, a session on Personal Injury and Wrongful Death Damages from Holly Sharp, and another from Jim Koerber - Daubert Issues for the Financial Expert. Watch the web site for further details.

November 12 & 13

Thursday-Friday

Jackson

Hilton

MISSISSIPPI TAX INSTITUTE**Discussion Leader:** Panel**Cost:** Received by November 6: \$285

Received after November 6: \$300

Course Hours: 8:30-4:30**LEVEL:** All **CPE Credit:** 16 Tax **VENDOR:** PANEL**ACRONYM:** MTIDownload the brochure from our web site, www.ms-cpa.org, for details on this popular conference.**November 18**

Wednesday

Tupelo

NEW

Bancorp So. Conf. Cntr.

AICPA's Annual Business Law Update**Discussion Leader:** Harris H. "Trip" Barnes, III, JD**Cost:** Members: \$240 Non-Members: \$315**Course Hours:** 9-5**LEVEL:** Update **CPE Credit:** 8 General **VENDOR:** AICPA**ACRONYM:** ABLU**NEW**

COURSE OBJECTIVES AND DESCRIPTION: Lawsuits flow freely these days. Stay on top of business law developments to protect your company, firm or clients from common legal entanglements. Learn how to handle current employment issues properly, resolve business disputes, protect assets and avoid product liability issues. Find out how to respond to regulatory trends, limit officer and director liability, and protect patents, trademarks and copyrights. This course draws on the background of commercial litigators, corporate lawyers, product liability litigators and tax attorneys to present those "hot legal topics" that managers are facing every day. It uses case studies based on actual legal situations to provide an interactive opportunity with and among participants. Other topics include: Corporate and securities matters; Developments in mergers and acquisitions; What to worry about if you are a public company; Tort reform and product liability; Business tax issues; and Choice of entity and business unit structure. CPAs in public practice and industry will benefit from this seminar.

November 18

Wednesday

Tupelo

Bancorp So. Conf. Cntr.

Ethics, Rules & Regulations**Discussion Leader:** Stan Clark, CPA, PHD**Cost:** Members: \$125 Non-Members: \$165**Course Hours:** 8:30-12**LEVEL:** All **CPE Credit:** 4 Ethics **VENDOR:** Stan Clark**ACRONYM:** ERR

COURSE OBJECTIVES AND DESCRIPTION: This seminar is designed specifically for CPAs licensed in Mississippi who are subject to the amended Rules and Regulations as adopted by the Mississippi State Board of Public Accountancy. Completion of this course will meet the State Board's requirement for three hours of "ethics" and one hour of "Mississippi Rules and Regulations" through June 30, 2010.

November 18

Wednesday

Tupelo

NEW

Bancorp So. Conf. Cntr.

Frequent Frauds Found in Governments**Discussion Leader:** Jim Crockett, CPA, DBA**Cost:** Members: \$125 Non-Members: \$165**Course Hours:** 8:30-12**LEVEL:** Intermediate **CPE Credit:** 4 A&A / YB **VENDOR:** AICPA**ACRONYM:** CL4FGOV**NEW**

COURSE OBJECTIVES AND DESCRIPTION: What are some of the common frauds that occur in governmental organizations and how could they have been avoided? Through an informative case study approach, this course illustrates common frauds that make headlines and damage the reputations of governments. Rather than speaking generically about fraud, this course analyzes several common frauds that occur in the governmental sector. Upon

completion of this course, participants will be able to: Recognize several common frauds committed in the government sector and improve their fraud prevention and detection skills. Highlights will include: Manipulation of financial reporting; Personnel frauds; Overriding purchasing controls; Bribes and kickbacks; and Misappropriation of assets.

November 18
Wednesday
Ridgeland **NEW**
MSCPA Center

Tips and Traps For Dealing with the IRS: From Start to Finish
Discussion Leader: Jessica Minter, CPA, PFS, CFP
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Basic **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** DIRS

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 nonprofit entities. A sound system of internal controls is needed to help prevent fraud occurrence. All too often, a "one-size-fits-all" system is put in place without considering the uniqueness of each entity. Upon completion of this course, participants will be able to: Learn common frauds in the revenue and cash receipts processes; Become aware of internal controls to mitigate various risks; and Develop an analysis process to ensure efficient and effective risk management.

November 19
Thursday
Tupelo
Bancorp So. Conf. Cntr.

AICPA's Federal Tax Update
Discussion Leader: John Murphy, III, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! Based on the popular "Key Issue" approach, this comprehensive course covers all legislative, judicial and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans and more.

November 19
Thursday
Tupelo
Bancorp So. Conf. Cntr.

Governmental and Non-Profit Annual Update
Discussion Leader: Doug Logan, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

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 that you are current in governmental and nonprofit accounting and auditing. This course is designed to help you understand and apply the latest requirements in accounting and auditing for governments and nonprofits. Find out not only what's new but what's coming. Upon completion of this course, participants will be able to: Apply the most recent requirements of the GASB & FASB directed towards governments and nonprofits; Utilize a solid understanding of the latest developments in A-133 and Yellow Book requirements; Perceive recent activities of the AICPA including GAAS requirements and OMB compliance supplement developments.

November 19
Thursday
Ridgeland **NEW**
MSCPA Center

IRAs, ROTH IRAs, SIMPLEs and SEPS: Contributions, Rollovers, Distributions, and More
Discussion Leader: Bill Taylor, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Intermediate **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** IRSS

COURSE OBJECTIVES AND DESCRIPTION: Individual Retirement Accounts (IRAs), including traditional IRAs, Roth IRAs, SIMPLEs, SEPs, are investments owned by many individual taxpayers and are an excellent way for workers to save for retirement. Although the basic IRA began as a fairly simple investment tool, the complications increased dramatically as the types of IRAs increased. Not only have the types of IRAs expanded, but options such as contributions, rollovers, and distributions, intended to add increased flexibility have also added increased complexity. This course is designed to provide practical insights into all tax aspects of IRAs and help CPAs successfully manage the complexities. Upon completion of this course, participants will be able to: Grasp the tax advantages of traditional IRAs, Roth IRAs, SIMPLEs, and SEPs; Make the appropriate investment vehicle decision; and Master the requirements surrounding contributions, rollovers, and distributions and avoid associated penalties and excise taxes.

November 20
Friday
Jackson
Mississippi e-Center

NOT-FOR-PROFIT CONFERENCE
Discussion Leader: Panel
Cost: Members: \$95 Non-Members: \$95
Course Hours: 8:30-4:30

LEVEL: All **CPE Credit:** 8 TBD **VENDOR:** Panel **ACRONYM:** NPC

Watch our web site for details on this popular conference.

December 7 & 8
Monday-Tuesday
Ridgeland
MSCPA Center

AICPA's 2009 Individual Income Tax Workshop by Sid Kess
Discussion Leader: Gordon Meicher, CPA
Cost: Members: \$350 Non-Members: \$500
Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 16 Tax **VENDOR:** AICPA **ACRONYM:** IITW

COURSE OBJECTIVES AND DESCRIPTION: Get your tax return training from the industry's best! Originally written by Sid Kess and now led by AICPA's top tax instructors, AICPA's individual tax workshop provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles and receive a wealth of tax planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns and advise clients on new developments and tax-saving ideas for individuals. All key tax return issues are covered during this fast paced, real-world session.

December 9
Wednesday
Ridgeland **NEW**
Holmes Comm. College

Ethics, Rules & Regulations
Discussion Leader: Stan Clark, CPA, PHD
Cost: Members: \$125 Non-Members: \$165
Course Hours: 1:00 - 4:30

LEVEL: All **CPE Credit:** 4 Ethics **VENDOR:** Stan Clark **ACRONYM:** ERR

*** JUST ADDED ***

COURSE OBJECTIVES AND DESCRIPTION: This seminar is designed specifically for CPAs licensed in Mississippi who are subject to the amended Rules and Regulations as adopted by the Mississippi State Board of Public Accountancy. Completion of this course will meet the Board's requirement for three hours of "ethics" and one hour of "Mississippi Rules & Regulations" through June 2010.

December 9
Wednesday
Ridgeland **NEW**
MSCPA Center
AICPA's Annual Business Law Update
Discussion Leader: James McGee, JD
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: Update **CPE Credit:** 8 General **VENDOR:** AICPA **ACRONYM:** ABLU

COURSE OBJECTIVES AND DESCRIPTION: Lawsuits flow freely these days. Stay on top of business law developments to protect your company, firm or clients from common legal entanglements. Learn how to handle current employment issues properly, resolve business disputes, protect assets and avoid product liability issues. Find out how to respond to regulatory trends, limit officer and director liability, and protect patents, trademarks and copyrights. This course draws on the background of commercial litigators, corporate lawyers, product liability litigators and tax attorneys to present those "hot legal topics" that managers are facing every day. It uses case studies based on actual legal situations to provide an interactive opportunity with and among participants. Other topics include: Corporate and securities matters; Developments in mergers and acquisitions; What to worry about if you are a public company; Tort reform and product liability; Business tax issues; and Choice of entity and business unit structure. CPAs in public practice and industry will benefit from this seminar.

December 10
Thursday
Hattiesburg
Convention Center
AICPA's Federal Tax Update
Discussion Leader: John Murphy, III, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! Based on the popular "Key Issue" approach, this comprehensive course covers all legislative, judicial and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans and more.

December 11
Friday
Hattiesburg **NEW**
Convention Center
Common Frauds and Internal Controls for Revenue, Purchasing and Cash Receipts
Discussion Leader: Jim Crockett, CPA, DBA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** CFIC

COURSE OBJECTIVES AND DESCRIPTION: Transactions that occur within an entity's revenue cycle (revenues and cash receipts) and the purchase cycle (purchases and cash disbursements) are common areas for misstatements (both unintentional and fraudulent). While business owners and managers instinctively know that controls are important, they sometimes have a very limited understanding of which controls are effective. Accountants are in a unique position to fill this knowledge gap and help establish a cost-effective system of controls to minimize fraud and other misstatements. Upon completion of this course, participants will be able to: Focus on common frauds in the revenue, purchasing (including inventory), cash receipts, and cash disbursements processes; identify areas of greatest risk; set up internal controls to mitigate various risks; and develop an analysis process to ensure efficient and effective risk management. Business owners, managers, supervisors, and their accountants will benefit from this course.

December 14
Monday
Ridgeland **NEW**
MSCPA Center
Estate Planning Essentials: Tax Relief for Your Clients' Estates
Discussion Leader: Jessica Minter, CPA, PFS, CFP
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: Basic **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** EPE

COURSE OBJECTIVES AND DESCRIPTION: What is the estate tax? What is the gift tax? How are they inter-related? Explore the use of wills, trusts, and life insurance as vehicles to reduce the estate tax. Whether your client is accumulating wealth or planning for its distribution upon death, you can advise them on the most tax efficient way to structure their affairs to minimize the taxation on the transfer of their wealth to intended beneficiaries. Upon completion of this course, participants will be able to: Grasp the structure of the estate and gift tax; Minimize transfer taxes by incorporating exemptions and credits; and Advise clients on filing requirements for Forms 706 and 709.

December 15
Tuesday
Ridgeland
MSCPA Center
AICPA's Federal Tax Update
Discussion Leader: John Murphy, III, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! Based on the popular "Key Issue" approach, this comprehensive course covers all legislative, judicial and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans and more.

December 16
Wednesday
Ridgeland **NEW**
MSCPA Center
Audit Documentation
Discussion Leader: Mike Inzina, CPA, CGFM
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5
LEVEL: All **CPE Credit:** 8 A&A **VENDOR:** ALTEC **ACRONYM:** AUDOC

COURSE OBJECTIVES AND DESCRIPTION: An overview of the requirements of the revised SAS 103 "Audit Documentation" including a review of every reference to documentation throughout the auditing standards. The course addresses documentation by engagement phase. Also included is a section on litigation-conscious documentation, a documentation review checklist and other useful forms. Partners and managers responsible for planning and supervision of engagements, and staff persons responsible for engagement documentation should attend this seminar.

CPE REGISTRATION

Full descriptions – as provided by the CPE vendors – are available through links on our web site: www.ms-cpa.org under EDUCATION. Members may register through the members' portion of the web site or by mailing or faxing the registration portion below with your check or credit card number to: Mississippi Society of CPAs, 306 Southhampton Row, Ridgeland, MS 39157. Fax: (601) 856-8255. Please check each course you wish to attend and encircle each amount included to ensure we enter your payment correctly.

(✓) DATE	COURSE TITLE	CITY	LOCATION	AICPA	MEM	NON-MEM	Hours	Rec'd Area
() Oct 19	Accounting & Finance for Construction Contractors	Ridgeland	MSCPA Center	*	240	315	8	A&A
() Oct 20	INDUSTRY CONFERENCE	Ridgeland	MSCPA Center		105	155	8	TBD
() Oct 22	AICPA's Annual Business Law Update	Gulfport	Courtyard by Marriott	*	240	315	8	General
() Oct 22	Governmental and Non-Profit Annual Update	Gulfport	Courtyard by Marriott	*	240	315	8	A&A YB
() Oct 23	Revenue Recognition - Getting it Right	Gulfport	Courtyard by Marriott		125	165	4	A&A
() Oct 23	Revenue and Cash Receipts . . .	Gulfport	Courtyard by Marriott		125	165	4	A&A
() Oct 23	Tips and Traps For Dealing with the IRS	Gulfport	Courtyard by Marriott	*	240	315	8	Tax
() Oct 30	EDUCATORS SYMPOSIUM	Ridgeland	MSCPA Center		75	75	8	TBD
() Nov 2-3	AICPA's 2009 Corporate Income Tax Workshop	Ridgeland	MSCPA Center	*	350	500	16	Tax
() Nov 6	BUSINESS VALUATION AND CONFERENCE	Ridgeland	MSCPA Center		125	175	8	TBD
() Nov 12-13	MISSISSIPPI TAX INSTITUTE	Jackson	Hilton Jackson		285	300 +	16	Tax
() Nov 18	Tips and Traps For Dealing with the IRS	Ridgeland	MSCPA Center	*	240	315	8	Tax
() Nov 18	AICPA's Annual Business Law Update	Tupelo	BancorpSo. CC	*	240	315	8	General
() Nov 18	Ethics, Rules & Regulations	Tupelo	BancorpSo. CC		125	165	4	Ethics
() Nov 18	Frequent Frauds Found in Governments	Tupelo	BancorpSo. CC		125	165	4	A&A YB
() Nov 19	AICPA's Federal Tax Update	Tupelo	BancorpSo. CC	*	240	315	8	Tax
() Nov 19	Governmental and Non-Profit Annual Update	Tupelo	BancorpSo. CC	*	240	315	8	A&A YB
() Nov 19	IRAs, ROTH IRAs, SIMPLEs and SEPS	Ridgeland	MSCPA Center	*	240	315	8	Tax
() Nov 20	NOT-FOR-PROFIT CONFERENCE	Jackson	Mississippi e-Center		95	95	8	TBD
() Dec 7-8	AICPA's 2009 Individual Income Tax Workshop	Ridgeland	MSCPA Center	*	350	500	16	Tax
() Dec 9	AICPA's Annual Business Law Update	Ridgeland	MSCPA Center	*	240	315	8	General
() Dec 9	Ethics, Rules & Regulations **Just Added**	Ridgeland	Holmes Comm. Col.		125	165	4	Ethics
() Dec 10	AICPA's Federal Tax Update	Hattiesburg	Convention Center	*	240	315	8	Tax
() Dec 11	Common Frauds and Internal Controls . . .	Hattiesburg	Convention Center	*	240	315	8	A&A
() Dec 14	Estate Planning Essentials: Tax Relief . . .	Ridgeland	MSCPA Center	*	240	315	8	Tax
() Dec 15	AICPA's Federal Tax Update	Ridgeland	MSCPA Center	*	240	315	8	Tax
() Dec 16	Audit Documentation **Just Added**	Ridgeland	MSCPA Center		240	315	8	A&A

The member rate for CPE programs is available to all members of the MSCPA. Non-certified staff may also claim the member rate. This rate must be applied at the time of registration.

* This indicates an AICPA course. AICPA members only can deduct \$30 per day from the appropriate registration fee.

+ Late fee for those registering after November 6.

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REFUND POLICY: You will receive a full refund if cancellation is received seven days prior to the scheduled date of the course. If you cancel within the seven days, a fifty percent refund will be given. Substitutions are permitted. **No refunds are given for same-day cancellations or no-shows.**

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