

Education Foundation Awards 2014 Scholarships

Scholarship checks 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.

One scholarship winner among the undergraduate winners is selected to receive the Hamp King Award and a \$3,000 scholarship. This award was established to recognize and honor the memory of the late Hamp King, a CPA who served as Mississippi's State Auditor for many years.

Meredith Lee Keeton of Madison was selected as this year's Hamp King winner and will receive an additional scholarship check from Mississippi Tax Institute Trustees in December. Meredith attends Belhaven University where she has a 4.0 in accounting and a 4.0 overall. She served as Treasurer of Phi Beta Lambda in 2014-15 and was on the Belhaven School of Business Dean's Circle in 2013-2014 and is a member of the Belhaven Accounting Club. She has worked as a Bookkeeper's assistant at Wellington Associates in Flowood and is a member of First Baptist Church of Madison.

Anish Sharma of Greenwood was named the recipient of the Thomas A. Ross/Robert L. Nickey Scholarship, a \$1,000 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. Anish attends the University of Mississippi where he has a 4.0 in accounting and a 4.0 overall. Anish served as Associated Accounting Student Body President and Vice President of Administration, Associated Student Body Director of Athletics, Beta Alpha Psi, Vice President of National Activities, Cardinal Club President, Vice Chancellor for Student Affairs, Budget Manager, Vice Chancellor for Student Affairs Advisory Council, Student Alumni Council, UM Big Event Logistics Committee,

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MSCPA

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

VOLUME XLVIII

SEPTEMBER 2014



Brandon Bonner



Caitlin Dormody



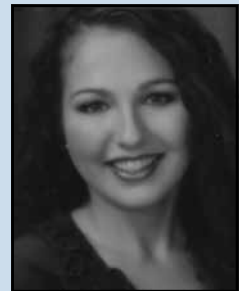
Russell Goodman



Granderson Givens



Jeremy Hughes



Meredith Keeton



Dominique Robinson



Erika Robinson



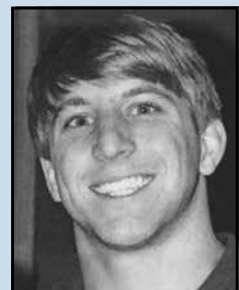
Anish Sharma



Jesse Shields



Kenneth Stewart



Semmes White



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

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

Welcome New Members

New members include Laura McGarrh Barlow, William Rhine Chesteen, Sally Mary Herbert, Laura Paige Hough, Lotis Yvette Johnson, Kayla Paul-Lindsey, Ashley Dawn Rigby, and Farrah Ann Robinson-Day.

Now completing the membership process are:

Christopher Blake Barksdale was born in Columbus, Mississippi and received Bachelor of Accountancy and Master of Professional Accountancy degrees from Mississippi State University. He is a Staff Accountant with Stark

Aerospace, Inc. in Columbus.

Michael Christopher Knox was born in Tupelo and attended Itawamba Community College and the University of Mississippi earning a Bachelor of Accountancy degree. He is a Senior Accountant/CPA with Watkins, Ward and Stafford, PLLC in Okolona.

Amanda Claire Knight was born in Oxford and received her Bachelor of Accountancy and Master of Taxation degrees from the University of Mississippi. She is a Staff Accountant with Sweetland Cook, PLLC in Oxford.

SCHOLARSHIP WINNERS

continued from page 1

Mortar Board, Phi Kappa Phi, Omicron Delta Kappa Treasurer, Fraternity Treasurer, and Honors College Mentor.

The Bill Rush Mosby, Jr. Scholarship has been established to honor the late Bill Rush Mosby, Jr., of Natchez. He served as President of the MSCPA in 1977-78 and was honored by the MSCPA in 2000 as the Public Service Award Winner for outstanding service to his community. The new \$1,000 scholarship is awarded each year to an undergraduate accounting major from the Natchez area. This year's recipient is **Semmes Raphael White** of Natchez who attends Millsaps College. Semmes has a 3.89 in accounting and a 3.88 overall. He is an NCAA football player, active in Kappa Alpha Order where he served as Parliamentarian, Social Media Chair, Pledge Committee, Council of Honor, Council of Honor Director, Accountability Committee, and Scholarship Committee. He is a member of Beta Alpha Psi, Beta Gamma Sigma, and the Financial Management Association.

The following undergraduate winners of \$2,500 scholarships are listed alphabetically:

Brandon Bonner of Reform attends the Mississippi University for Women where he has a 4.0 in accounting and a 3.86 overall. He is active in Student Government Association (Community Outreach Director), National Society of Leadership Success (Community Outreach Advisor), Latern Honors Society, and the Ida E. Gordy Honors College.

Caitlin Morgan Dormody of McComb attends the University of Southern Mississippi where she has a 3.375 and a 3.602 overall. She is a member of Delta Sigma Pi (Vice President of Scholarship & Awards), Phi Eta Sigma Honor Society, Gamma Beta Phi Honor Society, Beta Gamma Sigma Honor Society, Residence Hall Association (Freshman

Representative), Baptist Student Union, Beta Alpha Psi Accounting Honor Society, 2014-015 Campus Ambassador for Becker CPA Review Program, and participating in USM's 2014 British Studies Program.

Russell Bennett Goodman of Natchez attends Mississippi State University where he has a 3.33 in accounting and a 3.42 overall. He is a member of Delta Chi (2011-2012), AMC Freshman Chair, and a member of Foundation Ambassadors.

Granderson Givens of Greenwood attends Mississippi Valley State University where he has a 3.375 in accounting and a 3.06 overall. He is a member of the MVSU football team and a member of the student executives of the business department.

Jeremy William Hughes of Greenville attends Delta State University where he has a 3.88 in accounting and a 3.80 overall. He is a member of Phi Kappa Phi Honor Society, Phi Theta Kappa Honor Society and the Delta State University Accounting Honor Society.

Dominique Andrew Robinson of Jackson attends Jackson State University where he has a 4.0 in accounting and a 3.96 overall. He is a member of the Accounting Society, Investment Club, Alpha Lambda Delta, and Beta Gamma Sigma.

Erika Elizabeth Robinson of Oxford attends the University of Mississippi where she has a 4.0 in accounting and a 3.79 overall. She is a member of Phi Kappa Phi Honor Society, Gamma Beta Phi Honor Society, and the Chinese Language Flagship.

Jesse David Shields of Richland attends Mississippi College where he has a 3.88 in accounting and a 3.83 overall. He is a member of Delta Mu Delta and the Accounting Society.

Kenneth O. Stewart of Jackson attends Millsaps College where he has a 4.0 in accounting and a 3.235 overall. He is Treasurer of Beta Alpha Psi, Secretary of FMA National Honor Society and member of Millsaps Mock Trial.

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Continuing Care Retirement Communities Offer Options for Planning Long-Term Care

By Scott E. Kersh, CPA, CGMA; Member, MSCPA Accounting & Auditing Committee

Seniors today have many options to choose from when planning their retirement years. Many adults begin planning early so that they can identify the best scenario for themselves and their family. Retirement today often means an active lifestyle over an extended number of years, and the face of long term care helps to address that desire. An option for the CPA to consider for his or her client is a continuing care retirement community (CCRC). According to the accrediting body CARF International, "A continuing care retirement community provides and/or arranges for a continuum of residential and support services from residential living through nursing care." LeadingAge, an association for not-for-profit aging services providers, states that in 2012 there were over 1,900 CCRCs in the United States. (Leadingage.org) Continuing care retirement communities offer their residents a safe, maintenance-free environment filled with activities to

enjoy as well as the security of defining where health care needs will be filled. A typical CCRC will offer independent living, assisted living, memory support, and skilled nursing care on a single campus. This allows the resident to enjoy community and stay close to their spouse or friends as their health needs change.

CCRCs offer more than just convenience of services. Potential clients for residency will find that a continuing care retirement community will offer a contract that helps manage the risk of their future health care costs. This is accomplished through contracts that feature an entrance fee combined with a monthly service fee. The entrance fee can directly impact how much the monthly service fee cost will be to the resident. The contract types with the higher entrance fees typically offer more services – and less risk – over the life of the contract. Entrance fees may have a refundable portion. There are a variety of options

from full refunds, to a set that declines to zero over the time of residence, such as 2.5% per month over the first 40 months in the facility. Upon the death or discharge of the resident, some CCRCs hold the refund due until securing a new resident contract for the unit, while others pay within a stated period of time (e.g, 120 days).

The CCRC model has the resident begin his or her stay in an independent living unit with a monthly service fee defined at the time of entry. This monthly fee increases annually for operating cost inflation. Depending on the contract type, the monthly fee may have care increases or fees as additional assisted living or skilled nursing care is provided.

There are three generally recognized types of CCRC contracts:

- Type A, All-Inclusive, or Life Care contracts. These communities bundle the costs for housing, meals, and services

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CCRC OPTIONS

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throughout the life of the contract. This means that the resident will have use of assisted living and/or skilled nursing care for an unlimited number of days with little to no increase in the monthly service fee. The entrance fees for a Type A community are often higher than the other types because the CCRC carries a higher amount of risk. The residents under a Life Care agreement are screened for financial and health care condition prior to entry, and many Type A communities guarantee care even if the resident outlives his or her assets.

- **Type B or Modified Contracts.** The Type B contracts will feature entrance and monthly fees that are lower than those of the Type A community. The offset for this is that a Type B contract will limit the number of health care days or services available without an additional fee. An example would be a community that provides the resident 90 days of care in the assisted living or skilled nursing facility at no extra charge. The resident would pay no additional fees for those services until a cumulative 90 days of use has occurred. After that point the resident would pay an increased monthly fee for time spent in the health care center. Generally the higher fee is less than the average cost of stay for comparable facilities due to the upfront entrance fee payment.

- **Type C or Fee-For-Service contracts.** The Type C contract differs from the other two contract types by featuring lower entrance fees and monthly fees at the time of entry. When the resident requires health-related services, those services are charged to the resident at the market rate. The reduced entrance fee does not offset any future health care costs. In this

contract, the CCRC assumes less risk for the cost of providing care, moving it to the resident through the added fees.

When planning for the post-retirement years there are many options an individual or couple could choose. A CPA can assist clients in assessing the cost of care and the risk associated with the available options. There is great variation within senior living contracts, from the three CCRC types above to standalone assisted living or skilled nursing facilities that offer comparable pricing without the life care component. For the client, the choices can look very similar unless they have the expertise to assess their future cost of long term care over an extended period of time. An advisor that learns the details of retirement options beyond the surface can show their clients a true apples-to-apples comparison of alternatives to best protect their assets while also allowing for the client's desired lifestyle. The guidance given can reap benefits for many years to follow.

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**2016 MSCPA
Convention**
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MAJOR EVENTS IN CPE FOR 2014

October 24	MSCPA Center	Educator's Symposium
November 3-4	MSCPA Center	Corporate Income Tax Workshop
November 7	Christ UMC	Not-For-Profit Conference
November 11-12	MSCPA Center	Oil & Gas Seminar
November 17-18	MSCPA Center	Individual Income Tax Workshop
December 4	Hilton-Jackson	Mississippi Tax Institute
*December 12	MSCPA Center	Business Valuation & Litigation

*Date Change

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Recognize an Outstanding Educator

The MSCPA Awards, Education & Scholarships Committee is seeking nominations for the Outstanding Educator Award for 2014-2015.

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 by Oct. 1 to be considered by the committee. Send your nominations to Outstanding Educator, c/o MSCPA, 306 Southhampton Row, Ridgeland, MS 39157 to the attention of Annette Pridgen, Committee Chairman.

Unclaimed Property Act

The Office of the State Treasurer is responsible for the administration of the Unclaimed Property Act.

The law requires that "holders" such as banks, savings and loan companies, insurance companies, retail stores, utility companies, and business associations turn over to the Office of the State Treasurer any assets such as money, cash, checks or stocks that have been abandoned for which there has been no contact for a period of five years.

The Unclaimed Property Division is charged with trying to locate the rightful owners of such assets.

Since 1982, approximately \$138 million dollars has been returned to the rightful owners.

In some cases, the owner dies and the heirs have no knowledge of the property. Approximately one in five people in the state has unclaimed assets.

Property often becomes lost due to a

company having no communication with the rightful owner. You should contact institutions that hold your money or property every year, especially when there is an address change or change in marital status.

For security reasons, most financial institutions do not forward mail. Citizens should keep accurate financial records and record all insurance policies, bank account numbers with bank names and addresses, types of accounts, stock certificates, and rent and utility deposits.

Additional information available at treasurerlynnfitch.com.



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Securing Data in the Cloud

By Thomas G. Stephens, Jr., CPA, CITP, CGMA

Introduction

Many have written and reported about Cloud security – or the lack thereof – causing numerous business professionals to express concerns about whether they can store potentially sensitive data in Cloud-based facilities over which they have little, if any, control. However, as you will learn in this article, by taking just a few simple measures and by exercising a bit of common sense, most professionals can likely reduce the risk associated with storing data in the Cloud to a reasonably acceptable level. In fact, in many cases, you may find that the risk associated with storing data in the Cloud is actually less than storing data locally – particularly so for smaller businesses.

Know Your Cloud Service Providers

Prior to contracting with a Cloud service provider or storing your data in the Cloud, perform your “due diligence” on the companies with whom you are entrusting your data. You should ensure that these organizations recognize and practice appropriate data management and security principles. One of the approaches you can take to confirm that a

company exercises best practices relative to data management and security is to determine if the company has undergone an SSAE 16 audit and, if so, what type – SOC 1, SOC 2, or SOC 3. Additionally, you should determine whether the audit was performed at a specific point in time – a Type 1 report – or whether tests were conducted over a period of time (at least six months) – a Type 2 report. Other industry certifications you potentially should inquire about include ISAE 3402, ISO 27001, and FISMA.

If your company is subject to specific industry regulations – HIPAA, for example – you must ensure that your Cloud service provider is aware of the regulations specific to your industry and is already capable of satisfying them. You should take all measures necessary to thoroughly vet your potential Cloud service providers and determine if any of their offerings are not compliant with the relevant regulations in your industry. For instance, continuing with the HIPAA example, only portions of Google’s Apps for Business are HIPAA-compliant.

Use Strong Authentication Measures

A strong first line of defense can go a long way to protecting data stored in the Cloud. Thus, you should use strong authentication measures whenever you login to your Cloud service providers. If your Cloud service provider offers it, you should use multifactor authentication. Multifactor authentication involves logging in to a service using “something you know, plus something you have.” For example, you might login to your Cloud service provider with a username and password combination – something you know – in combination with a code generated by a key fob – something you have.

If your Cloud service providers do not offer multifactor authentication, then ensure that you are using a “long and strong” password to login and that you use a separate password for each Cloud service provider. According to the experts at The SANS Institute, your passwords should be at least fifteen characters in length and contain at least three of the following five types of characters: 1) lower case characters, 2) upper case characters, 3) numbers, 4) punctuation, and 5) special characters such as

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SECURING DATA

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asterisks, ampersands, and percent symbols.

Insist On Data Encryption

You should store sensitive data only with Cloud service providers that encrypt the data while it is in transit between your computer and the Cloud-based storage facility and while it is stored in the Cloud-based storage facility. Further, you should choose Cloud service providers that allow you to maintain control of the encryption key. With your data encrypted using a strong encryption algorithm, it is all but impossible for someone who hacks into your account at your Cloud service provider to decipher, and therefore view or use, your data. Further, because you maintain control of the encryption key, no rogue employees of your Cloud service provider can see your data.

Retrieve Your Data Periodically

Virtually all reputable Cloud service providers utilize redundant storage facilities, making it highly improbable for data to be permanently lost in the event of a system or hardware failure. Nonetheless, you should become thoroughly familiar with the procedure for recovering your data from your Cloud provider, just in case a situation arises where you no longer want your data stored there.

Further, periodically you should go through the process of retrieving a copy of your data from the Cloud provider. This helps to ensure that, should you ever need to do so, you would be able to retrieve your data in the event of some type of emergency. It also means that in addition to your data being stored in the Cloud, you also have an archive copy available to you locally in case of a catastrophic event affecting your Cloud service provider.

Educate Your Team

Perhaps above all else, educate your team about the absolute business requirement for securing sensitive data. First, your team should understand the risks associated with local data storage; for example, team members should recognize the dangers of copying data to unencrypted flash drives or external hard disks and the dangers associated with sending confidential information in unsecured email messages. Additionally, relative to Cloud security, you should ensure that your team recognizes the threats associated with the current Bring Your Own Device (BYOD) and Bring Your Own Cloud (BYOC) phenomena. In fact, you likely should implement policies that clearly spell out what each team member's responsibilities are in a BYOD scenario. Similar policies should be in place to prohibit team members from storing organizational

data in their own personal Cloud-based storage facility. In the absence of such policies, sensitive data can leak from your organization and you may no longer be able to control, secure, manage, backup, or recover this critical information.

Summary

Our data is one of our most important assets and because of this, we must exercise due professional care to ensure its continual availability to all who need access to it. If we choose to store data in the Cloud, the fact that we generally will not have direct control over the physical storage facilities presents a different set of challenges than if we store data locally. However, by dealing with reputable vendors, using strong authentication measures, insisting on data encryption, retrieving data from the Cloud periodically, and educating our team members on the importance of data security, we can greatly increase the probability that our data will remain safe and secure, even though it is stored in a location over which we do not have direct physical control.

Tommy Stephens is a shareholder at K2 Enterprises, where he develops and presents continuing education courses to business professionals across North America. You may contact Tommy at tommy@k2e.com. You may also follow Tommy on Twitter where his handle is @TommyStephens.

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|--------------|--|
| 8:00-8:20 | Registration and Breakfast - Provided |
| 8:20-8:25 | Welcome |
| 8:25-10:05 | “Ethics: From the Classroom to the Boardroom”
Dr. Cal Christian, East Carolina University, Greenville, North Carolina |
| 10:05-10:20 | Break |
| 10:20- 12:00 | “Hot Topics for Accounting Educators”
Dr. Guy McClain, Millsaps College, Jackson, Mississippi |
| 12:00-12:05 | Announcement of MSCPA Outstanding Educator |
| 12:05-12:50 | Lunch – Provided |
| 12:50-2:30 | “How to Flip Your Classroom”
Dr. Tom Edmonds, Professor Emeritus
Dr. Chris Edmonds, Assistant Professor
University of Alabama at Birmingham |
| 2:30-2:45 | Break |
| 2:45-4:25 | “How to Flip Your Classroom”
Dr. Tom Edmonds
Dr. Chris Edmonds |
| 4:25- 4:30 | Closing Remarks & Grand Prize |

Introducing the Profession's Enhancing Audit Quality Initiative

Integrity, objectivity and competence have long been hallmarks of the CPA profession and provide the foundation for CPAs' reputation in the marketplace. With accounting issues and the business environment becoming more complex, information-driven and fast-changing, practitioners face new challenges in maintaining audit excellence.

To address those challenges, the AICPA has launched the Enhancing Audit Quality (EAQ) initiative, which presents the Institute's efforts to help auditors of private entity financial statements further improve the quality of the services they provide. Practitioners can give input on those plans by commenting on the AICPA's newly released discussion paper, Enhancing Audit Quality: Plans and Perspectives for the U.S. CPA Profession. Comments are due November 7, 2014.

Advancing Audit Quality throughout the Profession

The discussion paper highlights ways the profession maintains and enhances audit quality, from establishing requirements for competence, diligence and due care; to setting audit and quality control standards; to administering the Peer Review Program. By summarizing near- and longer-term proposals to continue raising financial statement audit quality, the paper asks for feedback from all parties involved in the audit process of non-public entities. (For purposes of the EAQ, "private entities" refers to all non-SEC registrants, including not-for-profit organizations, employee benefit plans and governmental entities.)

continued on page 21

Koerber presents CLE to Louisiana Judges

On August 15, 2014, Jim Koerber, CPA/ABV/CFF, CVA, CFE presented a CLE entitled *The Tricky Business of Business Valuations (Plus, Divorce Tax & Financial Issues)* to judges attending the Louisiana Judicial College, which was held at the Windsor Court Hotel in New Orleans, Louisiana.

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CONTINUING PROFESSIONAL EDUCATION

SEPT.-DEC. 2014

September 26, 2014 **Healthcare Services Seminar**

Friday

Ridgeland

MSCPA Center

Discussion Leader: Panel

Cost: Members: \$210 Non-Members: \$285 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 GENERAL **VENDOR:** Self-developed **ACRONYM:** HCSS

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

September 30, 2014 **Introduction to Bank Accounting & Auditing**

Tuesday

Ridgeland

MSCPA Center

Discussion Leader: Wynne Baker

Cost: Members: \$270 Non-Members: \$345 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 A&A **VENDOR:** Wynne Baker **ACRONYM:** IBAA

COURSE OBJECTIVES AND DESCRIPTION: This seminar has been designed for accountants and auditors about to undertake commercial bank audit engagements and individuals who are currently employed in a bank operations environment and/or accounting function. Course Highlights: Model Bank Financial Statements; Accounting and Auditing of Loans and Allowance for Loan Losses; Regulatory Examination Issues; Accounting and Auditing Investments; Accounting and Auditing Deposits; Auditing Cash, Cash Items, and Due from Books and Accounting for Capital.

October 1, 2014 **Community Banking Update**

Wednesday

Ridgeland

MSCPA Center

Discussion Leader: Wynne Baker

Cost: Members: \$270 Non-Members: \$345 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Advanced **CPE Credit:** 8 A&A **VENDOR:** Wynne Baker **ACRONYM:** CBU

COURSE OBJECTIVES AND DESCRIPTION: This seminar is designed to update and inform the auditor and CFO of all new significant changes recently affecting the banking industry, and enable the auditor and CFO to utilize these changes in an effective manner. Course Highlights: Problem Loan Disclosures; Troubled Debt Restructurings and New Reporting Rules; Disclosures for Fair Value, ALLL, Contingencies and FASB's Financial Instruments Proposal; Allowance for Loan and Lease Losses and Foreclosed Real Estate; Non-accrual Rules; Goodwill and Regulatory Changes.

October 24, 2014 **Accounting Educator's Symposium**

Friday

Ridgeland

MSCPA Center

Discussion Leader: Panel

Cost: Members: \$85 Non-Members: \$85 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Basic **CPE Credit:** 8 GENERAL **VENDOR:** Self-developed **ACRONYM:** AES

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

October 27, 2014 **An Overview of the Financial Reporting Framework for Small and Medium-Sized Entities**

Monday

Gulfport

Marriott Gulfport **New**

Discussion Leader: Doug Logan, CPA

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

Course Hours: 8:30-12:00

LEVEL: Basic **CPE Credit:** 4 A&A **VENDOR:** Surgent McCoy **ACRONYM:** SME4-1

COURSE OBJECTIVES AND DESCRIPTION: The AICPA has developed and released its new Financial Reporting Framework for Small and Medium-Sized Entities (FRF for SMEs), noting - "millions of private companies do not need to use or are not required to provide stakeholders financial

statements prepared in accordance with U.S. GAAP but want an accounting system that has undergone public comment. The FRF for SMEs is a non-GAAP financial reporting solution that will be an option for millions of America's private companies." For many small and medium-sized businesses, preparing financial statements using the special purpose framework, FRF for SMEs, may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview of FRF for SMEs as well as application examples, illustrative financial statements, and a disclosure checklist for use in preparing and reporting on FRF for SMEs financial statements.

October 27, 2014

*Monday
Gulfport
Marriott Gulfport*

Preparing OCBOA Financial Statements: Cash, Modified Cash, and Tax Basis

Discussion Leader: Doug Logan, 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:** Surgent McCoy **ACRONYM:** CMT4-1

COURSE OBJECTIVES AND DESCRIPTION: For many businesses preparing financial statements, using an "Other Comprehensive Basis of Accounting" (OCBOA, or soon to be "Special Purpose Framework") may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview and hands-on application for preparing and reporting on OCBOA financial statements. You will learn the unique measurement and disclosure requirements of various OCBOA options using example financial statements and illustrative disclosures. The course will also guide you through OCBOA engagements highlighting common practice issues.

October 27, 2014

*Monday
Gulfport
Marriott Gulfport*

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 McCoy **ACRONYM:** DRMM

COURSE OBJECTIVES AND DESCRIPTION: This course gives CPAs the knowledge to help their clients implement tax-effective investment and portfolio strategies for successful wealth accumulation & real after-tax retirement income maintenance. CPAs who wish to serve the needs of the growing segment of the public for whom effective retirement planning is critical as they reach their peak earning years and/or are approaching retirement, will benefit from this course.

October 28, 2014

*Tuesday
Gulfport
Marriott Gulfport*

Auditing Employee Benefit Plans

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

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

Course Hours: 8:30-4:30

LEVEL: Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** EBPE-2

COURSE OBJECTIVES AND DESCRIPTION: Master the fundamentals of auditing employee benefit plans in accordance with AICPA and EBSA standards and avoid the problems that are often encountered. Explore the accounting and auditing requirements unique to employee benefit plans. This course is designed to give you an understanding of requirements and audit procedures related to defined contribution, defined benefit and health and welfare plans to help you more effectively plan and carry out your audit.

October 28, 2014

*Tuesday
Gulfport
Marriott Gulfport*

Ethics, Rules and Regulations

Discussion Leader: Donna Ingram, CPA, CFE, CRFA

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

Course Hours: 8:30-12:00

LEVEL: Update **CPE Credit:** 4 General **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.

October 28, 2014

Tuesday
Gulfport
Marriott Gulfport

A Closer Look at Some Real Life Fraud Cases**Discussion Leader:** Donna Ingram, CPA, CFE, CRFA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0**Course Hours:** 1:00-4:30**LEVEL:** Intermediate **CPE Credit:** 4 **A&A VENDOR:** Self-developed **ACRONYM:** RLFC-2

COURSE OBJECTIVES AND DESCRIPTION: This course will take a look at a selection of some high profile and not so high profile fraud cases with a discussion on what happened, how it happened and what may have prevented or detected these frauds.

October 29, 2014

Wednesday
Ridgeland **New**
MSCPA Center

Smart Tax Planning Strategies for Individuals**Discussion Leader:** William F. (Bill) Taylor, CPA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0 **New****Course Hours:** 8:30-12:00**LEVEL:** Intermediate **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4CYCT-2

COURSE OBJECTIVES AND DESCRIPTION: Make sure your clients are protecting themselves from the onslaught of higher taxes. Get the latest techniques for building and conserving wealth through proactive tax-planning and investment strategies. Completely updated for tax law changes, this course will bring you up-to-date on the latest strategies which will keep more money in the hands of your clients and make you look like a hero!

October 29, 2014

Wednesday
Ridgeland **New**
MSCPA Center

Estate Planning: Minimizing Taxes and Maximizing Wealth**Discussion Leader:** William F. (Bill) Taylor, CPA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0 **New****Course Hours:** 1:00-4:30**LEVEL:** Basic **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4EPE

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

October 29, 2014

Wednesday
Hattiesburg
Lake Terrace Conf. Ctr.

Federal Tax Update**Discussion Leader:** Kevin Krantz, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-1

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! 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.

October 29, 2014

Wednesday
Hattiesburg
Lake Terrace Conf. Ctr.

A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs**Discussion Leader:** Karen D. Lightfoot, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 **A&A VENDOR:** Surgent McCoy **ACRONYM:** AAYR-1

COURSE OBJECTIVES AND DESCRIPTION: With so much going on in the accounting and auditing arena lately, it's easy to have missed some of the more important issues and challenges facing the profession today and into the near future. This course, designed for accounting and auditing practitioners at all levels in both public accounting and business and industry, will provide you with a year in review look at some of the more important issues and challenges facing CPAs. We will identify and discuss specific areas within the profession that are likely to affect you and your clients thereby keeping you "in the know" on these critical topics. Examples and illustrations will be used along with hands-on exercises that

allow you to “interact” with the issues to further enhance your understanding and application of the matters presented.

October 30, 2014

Thursday
Hattiesburg
Lake Terrace Conf. Ctr.

Compilations and Reviews: Engagement Performance and Annual Update

Discussion Leader: Karen D. Lightfoot, CPA
Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0
Course Hours: 8:30-4:30
LEVEL: Update **CPE Credit:** 8 A&A **VENDOR:** Surgent McCoy **ACRONYM:** CRAU-2

COURSE OBJECTIVES AND DESCRIPTION: Specifically designed for accounting practitioners and their staff, this course will provide you with a comprehensive review and hands-on application for performing compilation and review engagements. You'll learn the ins and outs of SSARS No. 19, Compilation and Review Engagements, the most significant change to the compilation and review standards since their inception over thirty years ago. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation and review engagements. This course is intended to be your go-to reference for training your staff and managing your compilation and review practice services.

October 30, 2014

Thursday
Hattiesburg
Lake Terrace Conf. Ctr.

Revenue Recognition

Discussion Leader: James R. (Jim) Crockett, CPA, DBA
Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30
Course Hours: 8:30-4:30
LEVEL: Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** RRNS-1

COURSE OBJECTIVES AND DESCRIPTION: Changes to revenue recognition are coming, make sure you're ready for the new standard! For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with the tools to work with the current guidance and new principles of revenue recognition and, through practical examples, will assist you in avoiding revenue recognition traps. Make sure you're up-to-date with the latest FASB guidance!

November 3-4, 2014

Monday-Tuesday
Ridgeland
MSCPA Center

Corporate Income Tax Workshop

Discussion Leader: Gordon Meicher, CPA
Cost: Members: \$380 Non-Members: \$530 AICPA Member Discount: \$60
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.

November 7, 2014

Friday
Jackson
Christ UMC

Not-For-Profit Conference

Discussion Leader: Panel
Cost: Members: \$100 Non-Members: \$100 AICPA Member Discount: \$0
Course Hours: 8:30-4:30
LEVEL: UPDATE **CPE Credit:** 8 GEN/TAX **VENDOR:** Self-developed **ACRONYM:** NPC

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

November 11-12, 2014 OIL & GAS

Tuesday-Wednesday
Ridgeland
MSCPA Center

Discussion Leader: Panel
Cost: Members: \$500 Non-Members: \$500 AICPA Member Discount: \$0
Course Hours: 8:30-4:30
LEVEL: Advanced **CPE Credit:** 16 TBA **VENDOR:** Self-developed **ACRONYM:** OILGAS

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

November 17, 2014*Monday**Southaven**Landers Center***Estate Planning Essentials: Tax Relief for Your Clients****Discussion Leader:** Harris H. (Trip) Barnes, III, JD**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$3**Course Hours:** 8:30-4:30**LEVEL:** Basic **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** EPE-2

COURSE OBJECTIVES AND DESCRIPTION: Designed to eliminate estate problems and "death taxes," this course emphasizes practical solutions that are cost effective. Shielding your clients' assets in a changing political environment requires vigilance and an understanding of the shifting rules, exemptions, and allowances. Get a clear picture of present law and learn what you can do to minimize exposure. Those who planned for the possible sunset of the 2012 tax exemptions taught us a very valuable lesson: the need for expert advice by professionals who are carefully monitoring the situation. Make sure you can be that trusted advisor to your clients!

November 17, 2014*Monday**Southaven**Landers Center***Compilations and Reviews: Engagement Performance and Annual Update****Discussion Leader:** James R. (Jim) Crockett, CPA, DBA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A **VENDOR:** Surgent McCoy **ACRONYM:** CRAU-3

COURSE OBJECTIVES AND DESCRIPTION: Specifically designed for accounting practitioners and their staff, this course will provide you with a comprehensive review and hands-on application for performing compilation and review engagements. You'll learn the ins and outs of SSARS No. 19, Compilation and Review Engagements, the most significant change to the compilation and review standards since their inception over thirty years ago. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation and review engagements. This course is intended to be your go-to reference for training your staff and managing your compilation and review practice services.

November 17-18, 2014 Individual Income Tax Workshop*Monday-Tuesday**Ridgeland**MSCPA Center***Discussion Leader:** Gordon Meicher, CPA**Cost:** Members: \$380 Non-Members: \$530 AICPA Member Discount: \$60**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.

November 18, 2014*Tuesday**Southaven**Landers Center***Ethics, Rules and Regulations****Discussion Leader:** William F. (Bill) Taylor, CPA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0**Course Hours:** 8:30-12:00**LEVEL:** Update **CPE Credit:** 4 General **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.

November 18, 2014*Tuesday**Southaven**Landers Center***Healthcare 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:** Update **CPE Credit:** 4 Tax **VENDOR:** AICPA **ACRONYM:** CL4HCRA-3

COURSE OBJECTIVES AND DESCRIPTION: Identify the tax provisions from the Health Care Reform Act that will be implemented 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, your clients are counting on you!

November 18, 2014

Tuesday
Southaven
Landers Center

Understanding COSO Internal Control Guidance

Discussion Leader: Doug Logan, CPA

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

Course Hours: 8:30-12:00

LEVEL: Update **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4ICDAD-2

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

November 18, 2014

Tuesday
Southaven
Landers Center

Write-Up Payroll, and Other Accounting Services: Managing the Risks

Discussion Leader: Doug Logan, CPA

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

Course Hours: 1:00-4:30

LEVEL: Update **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4BPOA-2

COURSE OBJECTIVES AND DESCRIPTION: Most sole practitioners and local CPA firms routinely provide write-up, payroll and other accounting services to their clients. Although these engagements involve no technical standards or issued opinions, they are not risk-free. They have generated a surprising number of malpractice claims. This course identifies the risks and mitigating practices throughout the life-cycle of an accounting services engagement, from client acceptance to engagement performance to withdrawal.

November 19, 2014

Wednesday
Tupelo
BancorpSouth Conf. Ctr.

Federal Tax Update

Discussion Leader: Jan Lewis, CPA

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

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-2

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! 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, 2014

Wednesday
Tupelo
BancorpSouth Conf. Ctr.

Annual Update for Accounting and Auditing

Discussion Leader: Bruce Shepherd

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:** AUAA

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 consensus reports recently issued in the accounting, auditing, compilation and review arenas. Learn to identify and apply recently issued FASB statements, interpretations and technical bulletins. Learn how to assess the effect of current auditing standards and

standards on accounting and review services from coverage of the latest issues at the AICPA, EITF and FASB.

November 20, 2014

Risk, Cost and Cash Management for controllers and Financial Managers

Thursday

Tupelo

New

BancorpSouth Conf. Ctr.

Discussion Leader: Bruce Shepherd

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:** TKBP

COURSE OBJECTIVES AND DESCRIPTION: This course demonstrates the use of practices, techniques, and analytical tools specifically designed to assist CPAs and other financial professionals in adding value to their company. These areas include decision-making, cost and capacity management, selected accounting practices, understanding business cycles, managing continuous improvements, cash management, valuation techniques, and risk management. Examples of actions by both successful and failed organizations are used throughout the session.

November 20, 2014

An Overview of the Financial Reporting Framework for Small and Medium-Sized Entities

Thursday

Tupelo

BancorpSouth Conf. Ctr.

Discussion Leader: Doug Logan, CPA

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

Course Hours: 8:30-12:00

LEVEL: Basic **CPE Credit:** 4 A&A **VENDOR:** Surgent McCoy **ACRONYM:** SME4-2

COURSE OBJECTIVES AND DESCRIPTION: The AICPA has developed and released its new Financial Reporting Framework for Small and Medium-Sized Entities (FRF for SMEs), noting - "millions of private companies do not need to use or are not required to provide stakeholders financial statements prepared in accordance with U.S. GAAP but want an accounting system that has undergone public comment. The FRF for SMEs is a non-GAAP financial reporting solution that will be an option for millions of America's private companies." For many small and medium-sized businesses, preparing financial statements using the special purpose framework, FRF for SMEs, may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview of FRF for SMEs as well as application examples, illustrative financial statements, and a disclosure checklist for use in preparing and reporting on FRF for SMEs financial statements.

November 20, 2014

Preparing OCBOA Financial Statements: Cash, Modified Cash, and Tax Basis

Thursday

Tupelo

BancorpSouth Conf. Ctr.

Discussion Leader: Doug Logan, 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:** Surgent McCoy **ACRONYM:** CMT4-2

COURSE OBJECTIVES AND DESCRIPTION: For many businesses preparing financial statements, using an "Other Comprehensive Basis of Accounting"(OCBOA, or soon to be "Special Purpose Framework") may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview and hands-on application for preparing and reporting on OCBOA financial statements. You will learn the unique measurement and disclosure requirements of various OCBOA options using example financial statements and illustrative disclosures. The course will also guide you through OCBOA engagements highlighting common practice issues.

December 4, 2014

Mississippi Tax Institute

Thursday

Jackson

Hilton-Jackson

Discussion Leader: Panel

Cost: Members: \$175 Non-Members: \$175 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** Self-developed **ACRONYM:** MTI

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

December 12, 2014*Friday**Ridgeland**MSCPA Center***Business Valuation and Litigation Services Conference****Discussion Leader:** Panel**Cost:** Members: \$160 Non-Members: \$210 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 **VENDOR:** Self-developed **ACRONYM:** BVLS

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

December 15, 2014*Monday**Ridgeland**MSCPA Center***Federal Tax Update****Discussion Leader:** Jan Lewis, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-3

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! 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, 2014*Tuesday**Ridgeland**MSCPA Center***Revenue Recognition****Discussion Leader:** James R. (Jim) Crockett, CPA, DBA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** RRNS-2

COURSE OBJECTIVES AND DESCRIPTION: Changes to revenue recognition are coming, make sure you're ready for the new standard! For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with the tools to work with the current guidance and new principles of revenue recognition and, through practical examples, will assist you in avoiding revenue recognition traps. Make sure you're up-to-date with the latest FASB guidance!

December 17, 2014*Wednesday**Ridgeland**MSCPA Center***A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs****Discussion Leader:** Thomas M. Sheets, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A **VENDOR:** Surgent McCoy **ACRONYM:** AAYR-2

COURSE OBJECTIVES AND DESCRIPTION: With so much going on in the accounting and auditing arena lately, it's easy to have missed some of the more important issues and challenges facing the profession today and into the near future. This course, designed for accounting and auditing practitioners at all levels in both public accounting and business and industry, will provide you with a year in review look at some of the more important issues and challenges facing CPAs. We will identify and discuss specific areas within the profession that are likely to affect you and your clients thereby keeping you "in the know" on these critical topics. Examples and illustrations will be used along with hands-on exercises that allow you to "interact" with the issues to further enhance your understanding and application of the matters presented.

December 17, 2014*Wednesday**Natchez**Natchez Grand Hotel***Ethics, Rules and Regulations****Discussion Leader:** Donna Ingram, CPA, CFE, CRFA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0**Course Hours:** 8:30-12:00**LEVEL:** Update **CPE Credit:** 4 General **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.

December 17, 2014*Wednesday**Natchez**Natchez Grand Hotel***A Closer Look at Some Real Life Fraud Cases****Discussion Leader:** Donna Ingram, CPA, CFE, CRFA**Cost:** Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0**Course Hours:** 1:00-4:30**LEVEL:** Intermediate **CPE Credit:** 4 A&A **VENDOR:** Self-developed **ACRONYM:** RLFC-3

COURSE OBJECTIVES AND DESCRIPTION: This course will take a look at a selection of some high profile and not so high profile fraud cases with a discussion on what happened, how it happened and what may have prevented or detected these frauds.

December 17, 2014*Wednesday**Natchez**Natchez Grand Hotel***Revenue Recognition****Discussion Leader:** James R. (Jim) Crockett, CPA, DBA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** RRNS-3

COURSE OBJECTIVES AND DESCRIPTION: Changes to revenue recognition are coming, make sure you're ready for the new standard! For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. This course will provide you with the tools to work with the current guidance and new principles of revenue recognition and, through practical examples, will assist you in avoiding revenue recognition traps. Make sure you're up-to-date with the latest FASB guidance!

December 18, 2014*Thursday**Natchez**Natchez Grand Hotel***Federal Tax Update****Discussion Leader:** Jan Lewis, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-4

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! 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 18, 2014*Thursday**Natchez**Natchez Grand Hotel***Compilations and Reviews: Engagement Performance and Annual Update****Discussion Leader:** Thomas M. Sheets, CPA**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0**Course Hours:** 8:30-4:30**LEVEL:** Update **CPE Credit:** 8 A&A **VENDOR:** Surgent McCoy **ACRONYM:** CRAU-4

COURSE OBJECTIVES AND DESCRIPTION: Specifically designed for accounting practitioners and their staff, this course will provide you with a comprehensive review and hands-on application for performing compilation and review engagements. You'll learn the ins and outs of SSARS No. 19, Compilation and Review Engagements, the most significant change to the compilation and review standards since their inception over thirty years ago. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation and review engagements. This course is intended to be your go-to reference for training your staff and managing your compilation and review practice services.

December 19, 2014*Friday**Natchez**Natchez Grand Hotel***Estate Planning Essentials: Tax Relief for Your Clients****Discussion Leader:** Harris H. (Trip) Barnes, III, JD**Cost:** Members: \$255 Non-Members: \$330 AICPA Member Discount: \$30**Course Hours:** 8:30-4:30**LEVEL:** Basic **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** EPE-3

COURSE OBJECTIVES AND DESCRIPTION: Designed to eliminate estate problems and "death taxes," this course emphasizes practical solutions that are cost effective. Shielding your clients' assets in a

changing political environment requires vigilance and an understanding of the shifting rules, exemptions, and allowances. Get a clear picture of present law and learn what you can do to minimize exposure. Those who planned for the possible sunset of the 2012 tax exemptions taught us a very valuable lesson: the need for expert advice by professionals who are carefully monitoring the situation. Make sure you can be that trusted advisor to your clients!

December 19, 2014

Friday
Natchez
Natchez Grand Hotel

A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs

Discussion Leader: Thomas M. Sheets, CPA

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

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 **A&A VENDOR:** Surgent McCoy **ACRONYM:** AAYR-3

COURSE OBJECTIVES AND DESCRIPTION: With so much going on in the accounting and auditing arena lately, it's easy to have missed some of the more important issues and challenges facing the profession today and into the near future. This course, designed for accounting and auditing practitioners at all levels in both public accounting and business and industry, will provide you with a year in review look at some of the more important issues and challenges facing CPAs. We will identify and discuss specific areas within the profession that are likely to affect you and your clients thereby keeping you "in the know" on these critical topics. Examples and illustrations will be used along with hands-on exercises that allow you to "interact" with the issues to further enhance your understanding and application of the matters presented.

AUDIT QUALITY

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EAQ Areas of Focus

The AICPA is looking for input that could help it shape plans and programs proposed by the EAQ effort. The discussion paper poses specific questions through an online community where stakeholders can engage in a productive dialogue.

Based on the foundational elements of quality—Competence and Due Care; Standards (Audit and Quality Control); Guidance, Tools, Learning and Resources; and Monitoring and Enforcement—the discussion paper proposes significant changes to the following areas, among others:

- **Peer Review Program:** The AICPA Peer Review Board approved a near-term plan introducing substantial improvements to the current Peer Review Program that range from enhanced peer reviewer quality and in-depth reviews of high-risk industries to improved engagement/firm tracking and more informative review results. In the longer term, an upcoming project will seek to transform the current Peer Review Program into a more real-time practice monitoring system that marries advanced technology and human oversight.

- **Auditing and Quality Control Standards:** A joint task force consisting of representatives from the AICPA's Auditing Standards Board (ASB), Peer Review Board and others is now gaining stronger insights into audit quality issues. The task force will examine where and how audit concerns occur and their root causes, so appropriate solutions can be explored.

• **Evolving the Audit:** The AICPA

Assurance Services Executive Committee (ASEC) is looking to the future of assurance services and seeking to leverage technology to develop new methodologies that will contribute to a more effective, efficient and timely audit process that will be more relevant to users. ASEC is working to provide insight into the traditional audit approach, how it has evolved and how it might continue to evolve into the future audit.

For More Information

The AICPA has created an informational webpage, aicpa.org/auditquality. This webpage features EAQ-related news and developments, including links to articles and blog posts on AICPA efforts, as well as resources on areas of focus identified by the Peer Review Board. A video featuring AICPA Board Chairman Bill Balhoff, CPA, CFF, CGMA, discussing the EAQ initiative is housed on the site, too.

May & Company named a "Best Accounting Firm to Work For" in U.S. for fifth year

May & Company, LLP was recently named as one of the *2014 Accounting Today's Best Accounting Firms to Work For*. *Accounting Today* has partnered with Best Companies Group to identify companies that have excelled in creating quality workplaces for employees.

This survey and awards program is designed to identify, recognize and honor the best employers in the accounting industry, benefiting the industry's economy, workforce and businesses. The list is made up of 100 companies.

To be considered for participation, companies had to fulfill the following eligibility requirements:

- Be a for-profit or not-for-profit business or government entity;
- Be a publicly or privately held business;
- Have a facility in the United States;
- Have a minimum of 15 employees working in the United States;
- Must be in business a minimum of 1 year; and
- Must be an accounting firm.

Companies from across the United States entered the two-part survey process to determine *Accounting Today's Best Accounting Firms to Work for*. The first part consisted of evaluating each nominated company's workplace policies, practices, philosophy, systems and demographics. This part of the process was worth approximately 25% of the total evaluation. The second part consisted of an employee survey to measure the employee experience. This part of the process was worth approximately 75% of the total evaluation. The combined scores determined the top companies and the final ranking. Best Companies Group managed the overall registration and survey process, analyzed the data and determined the final ranking.

For more information on *Accounting Today's Best Accounting Firms to Work for* program, visit www.BestAccountingFirmsToWorkFor.com.



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

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