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2018-2019 COURSE CATALOG

Updated
March 2018



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Learning Your Way

Because everyone learns in their own unique way, the Oklahoma Society of CPAs offers a variety of learning environments to fit the unique needs of each individual.

- More than **150 live seminars** are offered annually in Oklahoma City, Tulsa and, thanks to the CPE Road Show, in a few smaller communities.
- **NEW FOR 2018 – SIMULCASTS!** Now you can attend your favorite live seminar from your computer, laptop or iPad. More than 20 courses will be live simulcast this year, with more added annually. Simply answer attendance polling questions to receive credit. No tests or exams. Simulcast courses are noted on their respective catalog pages.
- Our **14 conferences and clusters**, offering four to 16 hours of CPE at each event, allow for ample learning and networking opportunities.
- With **6,000+ webcasts and webinars** from seven vendors, you can always find a course to fit your needs at a time that works for you.
- If you prefer to work at your own pace, the variety of **on-demand and self-study courses**, from national vendors, will fit your needs. Don't miss the self-study article in the *CPAFOCUS* magazine as well!
- Looking for some quick learning options? Check out one of our **CPAs After Hours** events, a **Beer & Ethics** class, a **Lunch + Learn** or a **Sunny Side CPE** breakfast. All events are one to two hours.

Special Events

Lunch + Learns – One-hour programs sponsored by the Members in Industry Committee. Lunch is included as part of the registraton fee. Topics and registraton available on the OSCPA website.

- April 17
- June 19
- August 21
- October 16
- December 11

YAP Lunch + Learns – One-hour programs designed to address issues unique to young professional by providing expert discussion leaders and topics. Lunch is included as part of the registration fee. Topics and registraton available on the OSCPA website.

- May 23
- July 18
- September 19
- November 28

Sunny Side CPE – One-hour programs sponsored by the Personal Financial Planning Committte. Breakfast is included as part of the registration fee. Topics and registraton available on the OSCPA website.

- April 17
- June 19
- August 21
- October 16
- December 11

Seminar Times

Unless otherwise noted, eight-hour seminars run **8:30 a.m. until 4:00 p.m.** and include lunch in the cost of registration. One, two and four-hour seminars do not include lunch. Four-hour AM seminars run 8:30 a.m. until 12:00 p.m., and PM seminars run 1:00 p.m. until 4:30 p.m. Please check individual one and two-hour courses for start times.

Seminar Pricing

	MEMBER Early Bird Price	MEMBER Standard Price	NONMEMBER Early Bird Price	NONMEMBER Standard Price	Printed Materials
8-hour seminars	\$240	\$290	\$340	\$390	\$25
4-hour seminars	\$125	\$150	\$175	\$200	\$15
2-hour seminars	\$70	\$85	\$95	\$110	\$15
1-hour seminars	\$25	\$25	\$35	\$35	N/A

Early Bird prices are available 21 days prior to a course date. Standard prices apply at 20 days prior to a course date. Electronic materials are always free and are provided to all attendees for every course.

AICPA Discount

A \$30 AICPA member discount is available to CPAs who are AICPA members for eight-hour courses with AICPA listed as the vendor. You do not have to be a member of the OSCP to receive this discount. The \$30 discount will be taken off after the Early Bird price or any other promotional discounts. The AICPA member discount is not available on four-hour AICPA courses.

Substitutions, Transfers and Cancellations

All live courses are subject to the OSCP's [Substitution, Transfer and Cancellation Policy](#):

- You may **substitute** another person at any time with no additional charge. Please notify the CPE department of the substitution as soon as possible.
- You may **transfer** your registration to another course. Additional fees would pertain if the new course is more expensive, in which case the difference would be charged.
- You may **cancel** a registration any time, but fees may be incurred.
 - If a cancellation notice is given *more than two weeks out from a course date*, registration fees can be refunded back to the original form of payment used or added as a credit to Money on Account.
 - If a cancellation notice is given *less than two weeks out from a course date*, a \$25 administrative fee will be charged. Remaining registration fees can either be refunded back to the original form of payment used or added as a credit to Money on Account.
 - If a cancellation notice is given *within 24 hours of the course date*, no refund will be issued. Refunds are also not issued for "no shows" the day of the course. However, if you paid for a printed manual, it will still be mailed to you.
 - Once course e-materials have been downloaded, no refund will be issued.

CPE Certificates

CPE certificates are sent electronically. You should receive your certificate within two weeks of the course date. Certificates can also be found in the [My CPE](#) section of the OSCP website. Certificates are not available until the course has been reconciled and the full balance has been paid.

Evaluations

All course evaluations are sent electronically. A link to the online evaluation will be emailed to you on the same day as the course.

General Policies

Please note that course dates, locations, discussion leaders and/or pricing are subject to change without notice. Be sure to verify course information via the online [course catalog](#) or the CPE department before purchasing a course.

The OSCP reserves the right to cancel a course at any time due to insufficient number of registrants, discussion leader travel issues and/or inclement weather conditions. For more information, visit the [CPE Policies](#) page on the OSCP website.

Conferences & Clusters

In 2018, the Oklahoma Society of CPAs is offering **14 conferences and clusters**. Many conferences are designed by a committee of your peers, ensuring that the most important and timely topics are presented. Additionally, three conferences will be **live simulcast** for the same price as the live event!

Clusters provide a unique opportunity to build-your-own learning experience by combining a variety of courses over multiple days. Premium content is provided by nationally known discussion leaders and vendors.

Unless otherwise noted, conferences and clusters **start at 8:30am**. Lunch is provided for one-day and two-day conferences. Lunch is not provided at any clusters due to the *a la carte* nature of the events.

Visit the OSCPAs website to register for a [2018 Conference](#) or [Cluster](#).

May

Governmental Accounting & Auditing Conference

EVENT CODE: 2561

May 10 & 11 • Embassy Suites Hotel & Conference Center • Norman

EARLY BIRD PRICE: \$300 Member • \$400 Nonmember • Thru 4/19

STANDARD PRICE: \$350 Member • \$450 Nonmember • Effective 4/20

EVENT CODE: 2561W

May 10 & 11 • **Live Simulcast**

STANDARD PRICE: \$300 Member • \$400 Nonmember

June

Annual Members Meeting – A Centennial Celebration

EVENT CODE: 2563

June 8 • Embassy Suites Downtown/Medical Center Hotel and Skirvin Hotel • Oklahoma City

SPECIAL CENTENNIAL PRICING: Please check the website or brochure for details

August

Kurt Oestricher Symposiums (Clusters)

EVENT CODES*: 2568

August 21 • OSU Tulsa • Tulsa

EARLY BIRD PRICE PER SESSION: \$125 Member • \$175 Nonmember • Thru 7/27

STANDARD PRICE PER SESSION: \$150 Member • \$200 Nonmember • Effective 7/28

EVENT CODES*: 2569

August 22 • OSU OKC • Oklahoma City

EARLY BIRD PRICE PER SESSION: \$125 Member • \$175 Nonmember • Thru 7/28

STANDARD PRICE PER SESSION: \$150 Member • \$200 Nonmember • Effective 7/29

**Each session within the cluster has a course code starting with the number listed. Pricing is per session.*

August *(continued)*

Oil & Gas

EVENT CODE: 2574

August 30 • OSU OKC • Oklahoma City

EARLY BIRD PRICE: \$240 Member • \$340 Nonmember • Thru 8/9

STANDARD PRICE: \$290 Member • \$390 Nonmember • Effective 8/10

September

Value Conference

EVENT CODE: 2577

September 19 • OSU OKC • Oklahoma City

EARLY BIRD PRICE: \$199 Member • \$299 Nonmember • Thru 8/29

STANDARD PRICE: \$249 Member • \$349 Nonmember • Effective 8/30

October

K2 Technology Conference

EVENT CODE: 2580

October 29 & 30 • Sheraton Reed Center • Midwest City

EARLY BIRD PRICE: \$420 Member • \$520 Nonmember • Thru 10/8

STANDARD PRICE: \$470 Member • \$570 Nonmember • Effective 10/9

November

OSCPA's One-Day Federal Tax Updates

EVENT CODE: 2581

November 5 • Hyatt Regency Hotel • Tulsa

EARLY BIRD PRICE: \$280 Member • \$380 Nonmember • Thru 10/15

STANDARD PRICE: \$330 Member • \$430 Nonmember • Effective 10/16

EVENT CODE: 2582

November 6 • Sheraton Reed Center • Midwest City

EARLY BIRD PRICE: \$280 Member • \$380 Nonmember • Thru 10/16

STANDARD PRICE: \$330 Member • \$430 Nonmember • Effective 10/17

EVENT CODE: 2582W

November 6 • **Live Simulcast**

STANDARD PRICE: \$280 Member • \$380 Nonmember

November *(continued)*

Accounting Expo

EVENT CODE: 2585

November 16 • OSU OKC • Oklahoma City

EARLY BIRD PRICE: \$240 Member • \$340 Nonmember • Thru 10/26

STANDARD PRICE: \$290 Member • \$390 Nonmember • Effective 10/27

Oklahoma Tax Institute

EVENT CODE: 2566

November 29 & 30 • Sheraton Reed Center • Midwest City

EARLY BIRD PRICE: \$300 Member • \$400 Nonmember • Thru 11/8

STANDARD PRICE: \$350 Member • \$450 Nonmember • Effective 11/9

ONE-DAY PRICE: \$210 Member • \$310 Nonmember

EVENT CODE: 2566W

November 29 & 30 • *Live Simulcast*

STANDARD PRICE: \$300 Member • \$400 Nonmember

December

CPE Blowouts (Clusters)

EVENT CODES*: 2571

December 11 & 12 • Hyatt Regency Hotel • Tulsa

EARLY BIRD PRICE PER SESSION: \$125 Member • \$175 Nonmember • Thru 11/20

STANDARD PRICE PER SESSION: \$150 Member • \$200 Nonmember • Effective 11/21

EVENT CODES*: 2572

December 13 & 14 • Sheraton Reed Center • Midwest City

EARLY BIRD PRICE PER SESSION: \$125 Member • \$175 Nonmember • Thru 11/21

STANDARD PRICE PER SESSION: \$150 Member • \$200 Nonmember • Effective 11/2

**Each session within the cluster has a course code starting with the number listed. Pricing is per session.*

January 2019

OSCPA's Two-Day Federal Tax Update

EVENT CODE: 2583

January 17 & 18, 2019 • Sheraton Reed Center • Midwest City

EARLY BIRD PRICE: \$450 Member • \$550 Nonmember • Thru 12/27/18

STANDARD PRICE: \$500 Member • \$600 Nonmember • Effective 12/28/18

OKLAHOMA CITY

Fraud and Abuse in Nonprofit Entities and Governments: Stealing From Everyone

COURSE CODE: 100 • 5/9/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** LaDonna Sinning

When nonprofit entities and governments fall prey to fraud and abuse it breaks the hearts of donors and taxpayers. Fraud and abuse also cause donors and taxpayers to lose confidence in those nonprofit entities and governments. In this course, we will focus on the common types of fraud and abuse that occur in nonprofit entities and governments and also address the auditor's responsibilities related to fraud and abuse. The course materials utilize a highly illustrative and innovative format. More than 30 focused exercises are included to provide an enhanced knowledge of fraud and abuse in nonprofit entities and governments.

DESIGNED FOR: Auditors of nonprofit entities and governments and industry professionals interested in preventing fraud

OBJECTIVES: • Confidently and efficiently comply with the GAAS and Yellow Book requirements related to fraud and abuse. • Improve your awareness of real-world frauds occurring in nonprofit entities and governments. • Implement useful fraud prevention tools. • Perceive how real-world frauds were actually discovered.

HIGHLIGHTS: • The current GAAS requirements related to fraud found in AU Section 240, Consideration of Fraud in a Financial Statement Audit • The current Yellow Book requirements related to fraud and abuse • Common conditions that indicate the financial statements may contain a material misstatement from fraud and fraud risk factors frequently observed in nonprofit entities and governments • Recent frauds that occurred in nonprofit entities involving: the theft of cash; falsified billings; improper use of credit cards; the redirection of cash and non-cash contributions; conversion of assets; the redirection of benefits; grant-related fraud; and travel and expense reporting fraud • Recent frauds that occurred in governments involving: falsified applications for benefits; payroll fraud; vendor fraud; kickbacks; workers' compensation and risk management frauds; purchase card abuse; providing government services for personal benefit; misappropriation of utility payments; and theft of assets • Tools for fraud prevention and detection

PREREQUISITE: Basic knowledge of the nonprofit and government environment

FIELDS OF STUDY:

Auditing Governmental

Specialized Knowledge - Nonprofit

Upcoming Peer Review: Is Your Firm Ready?

COURSE CODE: 101 • 5/16/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Bruce Shepard

What does it take to have an effective quality control system that leads you to a clean, unmodified peer review report? Find out how to prepare for your next review and what can be done on a daily basis to create a strong quality control environment for your firm. Identify the most common significant deficiencies that peer reviews uncover and what you can do to prevent them from occurring in your firm. Consider the process for selecting the appropriate peer reviewer and determine the right review year-end for your firm. If you have specialized engagements, such as governmental units, nonprofit organizations, construction contractors or employee benefit plans, this course examines the additional issues that may come into play.

DESIGNED FOR: Practitioners subject to peer review who are involved in performing accounting and auditing services for small and medium-sized businesses

OBJECTIVES: • Recall how to create a firm environment that focuses on quality control. • Recognize the basic steps for monitoring and inspections. • Recall key considerations related to establishing a quality control system based on the Quality Control Standards. • Recognize significant recurring engagement deficiencies and how to prevent them. • Identify how to prepare for your next peer review – decisions to make and pulling together the right information.

HIGHLIGHTS: • What to do between reviews to maintain a quality control environment and continually prepare for the next review • Common engagement deficiencies and how to prevent them • Selection process—the peer reviewer and the review year-end • Quality control standards overview • What you need to assemble for your reviewer • Peer review wrap-up expectations • Solutions to common quality control issues

PREREQUISITE: Experience in performing accounting and auditing services

FIELDS OF STUDY:

Auditing

Annual Update and Practice Issues for Preparation, Compilation and Review Engagements

COURSE CODE: 102 • 5/17/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** Bruce Shepard

A go-to reference for training staff and managing your preparation, compilation and review engagements, this course will enable you to be in compliance with all of the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services (SSARs). A practice-oriented review of the latest developments, cases and lively discussion among the experienced participants make this class informative and practical.

DESIGNED FOR: CPA firm seniors (and above) managing engagements performed in accordance with SSARs

OBJECTIVES: • Identify the professional standards and risk factors relevant to the planning and performance of preparation, compilation and review engagements, including engagements on pro forma and prospective financial information. • Identify responses to preparation, compilation and review engagement practice issues that comply with all applicable professional standards.

HIGHLIGHTS: • Overview of preparation, compilation and review guidance • Accounting and reporting issues • Current practice issues • Common deficiencies in peer reviews • Current and future standard setting projects • Special Purpose Framework financial statement issues • Case studies • Latest developments

PREREQUISITE: Experience with engagements performed in accordance with SSARs

FIELDS OF STUDY:

Auditing

Auditing Employee Benefit Plans

COURSE CODE: 103 • 5/18/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Bruce Shepard

Master the fundamentals of auditing employee benefit plans in accordance with AICPA standards and ERISA rules and regulations 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.

DESIGNED FOR: Auditors providing employee benefit audit and accounting services, benefit plan administrators and employees of companies with responsibility for accounting and reporting for plan benefits

OBJECTIVES: • Determine how to audit employee benefit plans in accordance with AICPA standards and ERISA rules and regulations. • Identify specialized audit tests. • Compare the scope of an audit. • Compare the structure of the more popular employee benefit plans. • Identify accounting requirements unique to employee benefit plans.

HIGHLIGHTS: • Common plan types • GAAP versus ERISA reporting requirements • Recent developments • Filing and audit requirements • Planning the audit and assessment of risks • Prohibited transactions • Overview of tax compliance • Internal control and understanding unique to employee benefit plans • Understanding and auditing 401(k), defined contribution, defined benefit, health and welfare and employee stock ownership plans (ESOPs)

PREREQUISITE: Experience with the employee benefit plan audit process and a working knowledge of ERISA

FIELDS OF STUDY:

Accounting
Auditing

Payroll Tax, Contract Labor and Fringe Benefit Tax Update – Legally Cutting Taxes and Thwarting Catastrophes

COURSE CODE: 104 • 6/14/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Bradley Burnett Tax Seminars, Ltd **DISCUSSION LEADER:** Bradley Burnett

Payroll taxes account for approximately 38 percent of all federal tax revenue, yet little, if any, formal training is available as to how to intelligently and safely reduce employment tax liabilities and avert employment tax disasters. This course empowers the participant to accomplish both.

DESIGNED FOR: For CPAs and other interested persons who are looking for a meaningful update on payroll tax and fringe benefit new developments, opportunities and pitfalls and a look at the consequences of paying contract labor

OBJECTIVES: • Learn to competently reduce employment tax liabilities and avoid related disasters, including those associated with payments made to contract labor, and properly structure fringe benefits for employees.

HIGHLIGHTS: • Techniques to reduce payroll taxes, federal self employment taxes and workers' comp insurance costs • Fringe benefit plans, including health insurance plans and HSAs after devastating changes brought by ACA • Updates to IRS Forms W-2 and 1099 and employment-related information reporting rules • Employment tax interaction with fringe benefits and retirement savings plans • Payroll tax savings via choice of business entity • Accountable expense reimbursement plans • Automobile and airplane benefits • Contract labor risks and best practices

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

2018 Tax Update for CPAs in Industry

COURSE CODE: 105 • 6/15/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Bradley Burnett Tax Seminars, Ltd **DISCUSSION LEADER:** Bradley Burnett

This cutting-edge course delivers up-to-the minute latest changes in federal tax law for CPAs in industry and other interested parties. Delivered at a brisk pace, this course meets the needs of the tax planner and return preparer alike by identifying and responsibly exploring recent important tax developments.

DESIGNED FOR: CPAs in industry and other professionals looking for a hard-hitting, briskly paced and humorous one-day update to identify and responsibly review new federal tax developments

OBJECTIVES: • Identify and responsibly explore recent important tax developments affecting businesses, their employees and their owners.

HIGHLIGHTS: • Newly effective and newly enacted tax legislation • Recent important court cases, regulations, rulings and related developments affecting individuals (but to a significantly reduced extent), businesses, estates, trust and retirement vehicles • Special emphasis on tax planning affected by recent developments • Late breaking IRS trends and demands on taxpayers • Careful analysis of AMT implications of recent changes • Income, employment and estate and gift taxes • Potential amended return opportunities for prior years • Up-to-the-minute tables, graphs, charts, practice aids and insights

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Specialized Knowledge - Industry

SALT: An Overview of Oklahoma Business and Local Tax Incentives (Lunch + Learn)

COURSE CODE: 600 • 6/19/18 • 11:30 AM-1:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 1 **LEVEL:** Update

VENDOR: OSCP **DISCUSSION LEADER:** Myriah Downs

Join Myriah Downs, Esq., project manager and hearing officer at the Oklahoma Department of Commerce, for an overview of Oklahoma business state and local tax incentives as well as a discussion on the economic development implications of the Tax Cuts and Jobs Act of 2017.

DESIGNED FOR: OSCP members and other accounting staff, specifically those who work in business or industry.

OBJECTIVES: • Introduce audience to major Oklahoma SALT incentives (i.e. - quality jobs, Ad Valorem Tax Exemptions and the Manufacturers Sales Tax Exemption) and discuss administrative application procedures. • Discuss potential issues raised for economic development for recent revisions to the federal tax code.

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Specialized Knowledge - Industry

****This course will be simulcast****

Fiduciary Income Tax Returns – Form 1041 Workshop with Filled-In Forms

COURSE CODE: 106 • 6/21/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Robert Gilwee

This course is designed for participants to understand the core concepts of trust and estate income tax preparation. The course explains the common terminology and complicated income tax rules of estates and trusts, fiduciary accounting and an introduction to or refresher on preparing Form 1041. The course manual, which begins with simple cases, is an excellent reference source for your practice. Building upon that base throughout the manual, the course ends with two complicated preparation cases, one trust and one estate, each with filled-in forms.

DESIGNED FOR: CPAs whose practice includes the preparation of fiduciary income tax returns

OBJECTIVES: • Be aware of fiduciary accounting principles. • Calculate distributable net income and the income distribution deduction. • Prepare Form 1041 and Schedule K-1.

HIGHLIGHTS: • Classifying receipts between “income” and “corpus” under the Uniform Principal and Income Act • Calculation of DNI utilizing three different methods, a forms method (Schedule B), a code method, and a shortcut method, utilizing a worksheet of common income and expenses • Proper W-2 preparation and procedures in the year of death • Taxpayer passes before taking a required minimum distribution; what must be done? • Forgetful fiduciaries of simple trusts • Fluctuating trusts – Simple one year, complex the next • Dividing income in the year of death • Overview of Subchapter J • Form preparation issues – Filing requirements and line-by-line explanations of Form 1041 • Taxable income of estates and trusts and expense allocation issues • Specific deductions and miscellaneous itemized deductions • Income in respect of a decedent • The income distribution deduction calculation • Relation of principal and income law to DNI • Understanding how to handle capital gains and losses • Allocating tax items to beneficiaries: another K-1 • Comprehensive DNI case study, with principal (cost and FMV) and income reconciliation • Comprehensive trust and estate case studies, with filled-in forms

PREREQUISITE: Experience with the preparation of income tax returns

FIELDS OF STUDY:

Taxes

Surgent's Annual Tax-Planning Guide for S Corporations, Partnerships and LLCs

COURSE CODE: 107 • 6/22/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Robert Gilwee

As long as LLCs, partnerships, and S corporations form the backbone of many CPAs' practices, in-depth knowledge of all tax aspects of these entities will be essential. The purpose of this practical course is to focus on planning issues in creating, operating, and liquidating S corporations, partnerships and LLCs. This course is essential for CPAs in public accounting and industry who advise these entities or their investors.

DESIGNED FOR: CPAs in public accounting and industry who want to learn planning strategies relevant to S corporations, partnerships and LLCs

OBJECTIVES: • Identify current issues that practitioners are most often called on to address. • Be familiar with planning techniques employed in dealing with the life cycle of pass-through entities. • Distinguish the roles S corporations and partnerships/LLCs play in the changing tax environment. • Be familiar with the results of the case studies that reinforce key learning points.

HIGHLIGHTS: • Update on latest cases, rulings, and regulations • How to handle liabilities of LLCs • Planning opportunities and pitfalls in determining basis – recourse and nonrecourse debt issues for LLCs, and much more • Partnership planning – Structuring partnership distributions and transfers of interests • Optional basis adjustments – §§754 and 732(d) • Update on Small Business Health Reimbursement Arrangements • Basis and distribution issues in the S corporation • Redemptions and liquidations of S corporations • Compensation in S corporations • Sale of a partnership – the best planning concepts • What you need to know about family pass-throughs – Estate planning, family income splitting and compensation planning • Partnership and LLC allocations • Late-breaking tax legislation, with emphasis on its impact on pass-throughs and their owners

PREREQUISITE: A basic course in partnership theory and S corporation theory

FIELDS OF STUDY:

Taxes

Financial Statement Analysis: Basis for Management Advice

COURSE CODE: 108 • 6/25/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Arthur Pulis

More and more, businesses turn to you for advice on financial performance. Are you ready? This course presents the financial statements as a set of dynamic instruments that can be used for accurate, relevant and timely financial decisions. Focus on the economic and financial conditions that caused the statements to change and discover how businesses can manage liquidity, debt and profitability. Plus, explore effect ratios, causal ratios, pro forma analysis, sustainable growth and much more.

DESIGNED FOR: Accounting professionals responsible for financial statement analysis

OBJECTIVES: • Identify how an analyst places a value on a company. • Recognize the causes of and determine solutions to common financial problems such as reduced liquidity, increased leverage and low profitability. • Recall key points related to bankruptcy prediction models. • Indicate ways to correct liquidity problems.

HIGHLIGHTS: • Valuation techniques • Effect ratios • DuPont system for analyzing profitability • Causal analysis • How to conduct a financial statement analysis • Users of financial statements • Forecasting sustainable growth • Bankruptcy prediction models

PREREQUISITE: None

FIELDS OF STUDY:

Accounting

Auditing

Finance

Transforming Your Role as Controller to Business Partner

COURSE CODE: 109 • 6/26/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Arthur Pulis

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

DESIGNED FOR: CFOs, controllers and management accountants who want to improve the value add and impact of their skill set in order to drive the financial performance of an organization

OBJECTIVES: • Differentiate between the value of the traditional controller and the business-oriented controller. • Recall the definition of controllership in your company by integrating controllership into the larger financial and organization leadership function. • Distinguish your role within your organization. • Apply a wide variety of financial and management skills to integrate the position of controller into the organization's overall financial process. • Recognize how servant leadership increases the success of the controller.

HIGHLIGHTS: • Leadership versus management • Business and strategic planning processes • Corporate culture • Lean management techniques and processes • Promoting and maintaining an ethical culture • Recruiting, retaining and developing employees • Project and change management • Communications, listening and presentation skills • Managing up and how to master it • Business strategy and the controller • The need for increased efficiency and the application of lean techniques • Application of best practices in the accounting department

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Business Management & Organization

Accounting and Reporting for Nonprofit Organizations

COURSE CODE: 110 • 6/27/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Michele Kemp

Do you need to enhance your nonprofit accounting skills? Through a case- study-intensive, highly interactive, classroom environment, this course provides you with the tools necessary to go beyond the theory and create value-added services for your clients. This course allows you to examine, evaluate and perform case studies which will enhance your working knowledge of fundamental nonprofit accounting and reporting, presentation requirements, note disclosures unique to nonprofits and options allowed under GAAP. FASB's new financial statement standard updates are included in this course.

DESIGNED FOR: Auditors, practitioners and accounting and finance professionals of nonprofit organizations

OBJECTIVES: • Identify major components of accounting and reporting in nonprofit organizations. • Recognize appropriate accounting for recording and recognizing contributions. • Identify concepts related to valuation of contributed services and promises received near year end. • Determine the appropriate accounting for membership dues under various scenarios.

HIGHLIGHTS: • Financial statement presentation, including FASB's new financial reporting standard • Statement of activities • Statement of financial position and statement of cash flow • Note disclosures • Contribution concepts • Functional expense and allocation of costs • Endowments • Operating versus non-operating • Split interest agreements and beneficial trusts • Membership dues • Agency transactions • Programmatic investments • Common financial statement mistakes

PREREQUISITE: Experience in the nonprofit environment

FIELDS OF STUDY:

Accounting Governmental

Specialized Knowledge - Nonprofit

Governmental and Nonprofit Annual Update

COURSE CODE: 111 • 6/28/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** Michele Kemp

Change is inevitable and, at times, overwhelming if you are unprepared. Ensure you are current in governmental and nonprofit accounting and auditing. This update course is designed to prepare you for the latest accounting and auditing developments affecting governments and nonprofits.

DESIGNED FOR: Accounting and finance personnel responsible for accounting and financial reporting for governments and nonprofit entities and auditors for these entities

OBJECTIVES: • Apply the most recent requirements of the GASB and FASB directed toward governments and nonprofits. • Recall key points related to the latest developments in OMB and Yellow Book requirements. • Identify recent activities of the AICPA.

HIGHLIGHTS: • Federal government activities • Accounting standards updates • ASB Clarity Project • AICPA activities and emerging issues related to nonprofit entities • GASB activities

PREREQUISITE: Basic knowledge and experience in governmental and nonprofit accounting and auditing

FIELDS OF STUDY:

Accounting Governmental

Auditing Governmental

Specialized Knowledge - Nonprofit

Excel Tips, Tricks and Techniques for Accountants

COURSE CODE: 112 • 7/30/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

Excel is the accountant's tool of choice for analyzing and reporting financial data, yet many use time-consuming and error-prone processes to complete everyday tasks. Regardless of your level of experience, if you use Excel, you need this course to learn more efficient and effective ways to work with Excel. In this course, you will learn countless tips, tricks and techniques to improve your general level of productivity, reduce the amount of time you spend on mundane tasks, such as formatting, and customize Excel for greater accuracy and efficiency. You will also learn valuable formula-building skills, best practices for linking Excel data from other worksheets and workbooks and how to streamline report generation and printing processes. Throughout the program, your K2 instructor will reinforce key learning points with practical, real-world examples that will improve your understanding and comprehension of the topics presented. This highly acclaimed course draws on more than twenty-five years of experience in delivering spreadsheet training to accounting and financial professionals, which assures you of the relevance and usefulness of the information and guidance provided during the program.

DESIGNED FOR: Accounting and financial professionals who want to learn how to use Excel more efficiently and effectively

OBJECTIVES: • Identify situations in which various Excel features can increase productivity and apply each of these techniques in context, such as Freeze Panes, Split Windows, selecting cells with special characteristics, AutoCorrect, the Office Clipboard and Paste Special. • Implement tools and techniques for formatting data in Excel, including multiline column headings, the Accounting Format, custom date and number formats and Conditional Formatting. • Customize Excel's user environment, including the Ribbon and the Quick Access Toolbar, adjust Excel's Options to improve efficiency and create and use Templates to increase efficiency and productivity. • Utilize various formula building tools to create formulas more efficiently and create various types of formulas, including formulas to manipulate text and dates, formulas containing VLOOKUP and HLOOKUP functions, formulas that contain conditional calculations and formulas that contain circular references. • Link data across multiple Excel worksheets and workbooks, update and manage links and create sum-through formulas and rolling reports. • Implement procedures for producing Excel-based reports, including adjusting print settings, using the Camera feature to create report forms and working with Custom Views to automate print settings.

HIGHLIGHTS: • Productivity tips and tricks • Formatting essentials • Customizing Excel • Formula building essentials • Linking data and three-dimensional workbooks • Printing essentials

PREREQUISITE: Fundamental knowledge of Microsoft Office Excel 2007 or newer

FIELDS OF STUDY:

Computer Software & Applications

Accounting

Excel Financial Reporting and Analysis

COURSE CODE: 113 • 7/31/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

Microsoft Office Excel is a powerful tool for analyzing financial data and preparing financial reports and if you are ready to harness the power of Excel for financial reporting and analysis, then this program is for you. In this course, you will learn how to put Excel to use to deliver accounting and financial solutions in critical areas such as formatting reports and financial statements using advanced techniques, assembling and printing reports and schedules and using templates to automate reporting processes. You will also learn options for consolidating financial data from multiple sources, how to create Excel visualizations to improve the reader's comprehension of financial information, and advanced data analysis techniques such as PivotTables connected in real-time to your accounting database. Like most powerful tools, Excel contains features and functions useful for reporting and analysis that are not immediately obvious to many users. In this course, you will uncover many of these hidden features to help you prepare computationally accurate and aesthetically pleasing reports in far less time than you might imagine possible. You do not want to miss this opportunity to learn how to take advantage of Excel to overcome many of the reporting and analysis obstacles currently facing you.

DESIGNED FOR: Accounting and financial professionals desiring more knowledge in using Excel for financial statement preparation and analysis

OBJECTIVES: • Implement techniques such as Custom Formats, Conditional Formatting and the Accounting Format for formatting financial statements and other Excel-based reports more efficiently. • Identify opportunities to streamline report assembly and printing with tools such as Camera, Custom Views, linked and embedded objects and working with Excel-based reports saved as PDF documents. • Differentiate between Excel's default templates and templates for financial reporting and analysis; create templates and apply them to financial reporting and analysis situations. • Apply Excel features, such as Sorting, Data Tables, Subtotal, Filters and PivotTables, to aid in financial reporting and analysis. • List and apply four techniques for consolidating data in Excel. • Create visualizations in Excel to aid in communicating financial data information to consumers, including differentiating between different types of charts and identifying the circumstances under which certain types of charts are preferable.

HIGHLIGHTS: • Techniques for formatting financial statements and other reports • Financial report assembly and printing • Templates for financial reporting and analysis • Financial analysis with Excel • Techniques for consolidating financial data • Excel visualization techniques

PREREQUISITE: Fundamental knowledge of Microsoft Office Excel 2007 or newer

FIELDS OF STUDY:

Accounting

Operationalize Your Accounting Data: A Data Mining Tutorial (Lunch + Learn)

COURSE CODE: 601 • 8/21/18 • 11:30 AM-1:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 1 **LEVEL:** Update

VENDOR: OSCPA **DISCUSSION LEADER:** Joshua Long

Join Joshua Long, financial analyst at Chickasaw Nation Industries, in this hands-on data mining crash course. Attendees will have the ability to work through a data mining exercise. The presenter will also discuss topics relating to data formatting, data integrity, data sourcing and Microsoft Excel functionality.

DESIGNED FOR: OSCPA members and other accounting staff, specifically those who work in business or industry.

OBJECTIVES: • Develop data formatting best practices. • Understand and utilize Excel tools and functions to operationalize accounting data.

PREREQUISITE: None

FIELDS OF STUDY:

Computer Software & Applications
Specialized Knowledge - Industry

****This course will be simulcast****

Managing Your Resources – CFO Series Day 1

COURSE CODE: 114 • 8/27/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** John Daly

The first course in the CFO Series focuses on the following modules: Doing More with Less; Data Analysis and Management; Getting the Most from Your Information Systems; and Staff Retention.

The CFO Series provides a convenient, one-stop way for CFOs and those who aspire to be CFOs to choose an entire year's worth of CPE with a single decision. The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by different speakers spread over four months. Obtain all 40 credits you need by signing up for just one series. Each day features a different subject matter expert leading discussions about four different topics. The CFO Series features high-quality presentations and an interactive, executive level colleague-to-colleague approach. Each day can stand on its own, but you can save if you purchase more than one.

Buy Two or More and Save! Register for more than one course in the CFO Series and get 15% off of your order. Just add two or more of the CFO Series courses to your cart and enter the code CFO2018 when checking out online.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations.

OBJECTIVES: • Learn to do more with less. • Improve your organization's bottom line. • Learn how your information systems can make your job go smoothly. • Discuss how to attract and keep the best people.

HIGHLIGHTS: • Doing More with Less – Do you have too much to do and not enough time to do it? Running efficient accounting and finance functions requires that you get the simple things right. This session covers issues that you may not have thought about that can deeply affect your financial department's operations. • Data Analysis and Management – Studying financial results can tell us what business activities need improvement, but often leaves little insight into how to improve. To improve our organization's bottom line, we must learn ways to increase revenue or decrease cost. This comes from gaining new insights about customers, products and processes. Learn more about how to gather and interpret non-financial data. • Getting the Most from Your Information Systems – Are your information systems working for you, or are you working for your information systems? Your information systems can make your job go smoothly or make your life miserable. In which world would you rather work? This session provides insights into selecting, installing and using information systems. Even if new software is not in your future, this session will give you insights into improving your current systems, making them far easier to use. • Staff Retention: Attract and Keep the Best People – Does it seem like you spend far too much time recruiting? Do your people leave just as they become productive? If you think your turnover is because Millennials are different from earlier generations, you probably are not looking at the real source of your problem. Learn the changes you should make now!

PREREQUISITE: Management experience helpful

FIELDS OF STUDY:

Business Management & Organization

Information Technology

Computer Software & Applications

The Strategic CFO: Big Picture Skills

COURSE CODE: 115 • 8/28/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** John Daly

Your financial accounting credentials do not automatically qualify you for a CFO role. Today's CFOs have skills that go far beyond financial accounting. Come share ideas with veteran CFOs and learn new techniques that will make you more effective now and long into the future.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations

OBJECTIVES: • Discuss the CFO's role in strategy development. • Discuss the CFO's role in strategic cash management. • Discuss the CFO's role in strategic risk management. • Discuss the CFO's role in strategic financial communications.

HIGHLIGHTS: • Strategy development • Identify a source of competitive advantage • Map your strategy • Tie your strategy to performance metrics • Execute your strategy • Strategic cash management • Know where and how to get money • Set cash management policy • Prevent cash management surprises • Strategic risk management • Identify possible exposure • Evaluate consequences • Prepare for the unexpected • Strategic financial communications • Why your board's knowing nods may be a bad sign • Providing financial education to our stakeholders • Telling your organization's story • Group discussion of five cases

PREREQUISITE: None

FIELDS OF STUDY:

Business Management & Organization

Finance

Auditing

Accounting

Advanced Business Law for CPAs

COURSE CODE: 116 • 9/17/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** Curtis Quickel

Get a solid understanding of complex legal issues that come up every day and learn how to respond to them. Issue identification is often what separates top financial officers and managers from others. This course covers legal issues in employment, contracts, intellectual property, corporate law, securities, business taxes, environmental regulation and public company matters. Limit your clients' individual liability and insurance, head off tax issues and take advantage of alternate forms of dispute resolution.

DESIGNED FOR: CPAs in business and industry, and CPAs in public practice who want to increase their knowledge of legal issues encountered by businesses

OBJECTIVES: • Identify complex legal issues typically encountered by businesses. • Interpret measures that businesses can implement to reduce legal exposures for entities, officers and directors. • Evaluate business disputes and potential resolutions. • Analyze trends in business law among topics including employment, tax, liability, intellectual property and many more. • Assess trends in today's business environment.

HIGHLIGHTS: • Employment cases covering topics such as at-will employment, constructive discharge, retaliation, discrimination, harassment, whistleblower rights and more • Protecting intellectual property of the business, including how to prevent migration of the business's trade secrets • Tips and traps in reviewing and negotiating contracts • Significant cases filed against business, and how these cases might have been avoided or damages mitigated • Securities regulation and business insurance • Key cases and legislative developments in business tax, environmental and corporate law • Alternate forms of dispute resolution, including pros and cons of arbitration and mediation

PREREQUISITE: Experience in, and knowledge of, legal issues encountered by businesses

FIELDS OF STUDY:

Business Law

Financial Forecasting: Planning for Success

COURSE CODE: 117 • 9/18/18 • 8:30 AM-12:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Curtis Quickel

Proper planning is the key to the success of any company. With CPAs constantly being asked to plan a company's future, forecasting is one area to demonstrate your special value. This course provides the tools necessary to project the balance sheet and statements of income and cash flow. Determine the company's maximum sustainable growth and predict its external fund requirements.

DESIGNED FOR: Financial professionals responsible for preparing financial forecasts

OBJECTIVES: • Recall the basics of planning and forecasting financial statements. • Recognize key considerations related to a basic forecasting model. • Identify the evidence of growth mismanagement. • Recognize how to analyze projected or forecasted financial statements.

HIGHLIGHTS: • Overview of the forecasting process • The basic forecasting model • Techniques used to forecast sales • A case analysis on working capital planning • Forecasting the company's capital structure • Projecting the income statement and balance sheet

PREREQUISITE: None

FIELDS OF STUDY:

Finance

Employment Law Update: Reducing Employer Liability

COURSE CODE: 118 • 9/18/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** Curtis Quickel

Employment law issues affect virtually every business, governmental entity and nonprofit organization. This update examines trends in employment-related claims and settlements including: members of protected classes and the implications of that membership; analysis of state trends in employment litigation; e-employment and cyber issues such as employee and employer social media rights; device and internet use and monitoring; employer liability issues for employee internet use; telecommuting and off-the-clock work issues; wrongful termination; bullying and its implications; harassment; and retaliation. This course also introduces you to the Employment Claim Risk Assessment Tool, which provides you a framework to analyze your organization's or your client's exposures to employment-related claims.

DESIGNED FOR: CPAs in business and industry and nonprofits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and nonprofits

OBJECTIVES: • Interpret recent trends in employment claims and employer liability. • Assess employment and cyber employment risks to your organization or a client's organization. • Determine why retaliation claims and suits are increasing dramatically. • Analyze factors leading to all types of harassment claims, including sexual harassment. • Evaluate how wrongful termination claims fit in the framework of claims made in common employment suits.

HIGHLIGHTS: • Employment issues related to social media, e-device and bring your own device (BYOD), internet use and website contents • Wrongful termination, at-will employment, constructive discharge and retaliation • Dealing with whistleblowers in all types of organizations • Factors that lead to employers being sued for multimillion dollar verdicts in favor of former employees • Using a risk assessment tool to assess employment claim exposures

PREREQUISITE: Experience in, and knowledge of, employment law issues encountered by businesses and nonprofits

FIELDS OF STUDY:

Business Law

Performance, Practice and Prevention – CFO Series Day 2

COURSE CODE: 119 • 9/24/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** Don Minges

This second course in the CFO Series focuses on the following modules: Performance Analysis: Identifying Profit Improvement Opportunities; How Good Companies Become Great: Secrets to Success; Shorten Month-End: Closing Best Practices; and Fraud Alert! Loss Prevention and Control.

The CFO Series provides a convenient, one-stop way for CFOs and those who aspire to be CFOs to choose an entire year's worth of CPE with a single decision. The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by different speakers spread over four months. Obtain all 40 credits you need by signing up for just one series. Each day features a different subject matter expert leading discussions about four different topics. The CFO Series features high-quality presentations and an interactive, executive level colleague-to-colleague approach. Each day can stand on its own, but you can save if you purchase more than one.

Buy Two or More and Save! Register for more than one course in the CFO Series and get 15% off of your order. Just add two or more of the CFO Series courses to your cart and enter the code CFO2018 when checking out online.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations.

OBJECTIVES: • Discuss ways to make your company more profitable. • Analyze methods for having successful management teams. • Learn ways to provide faster and more accurate financial information. • Examine types of frauds and discuss ways to prevent, detect and investigate them.

HIGHLIGHTS: • Performance Analysis: Identifying Profit Improvement Opportunities – Discover ways to make your company more profitable! This fast-paced session will teach you how to use operational auditing and performance improvement techniques to identify and implement cost saving operating controls and processes. Based on the principles of COSO's Internal Control Framework and standards of the Institute of Internal Auditors, this session will make the experienced financial manager and the professional operational auditor more efficient and value-added in their respective fields. • How Good Companies Become Great: Secrets to Success – Some business writers are calling Jim Collins' books "Good to Great" and "Great by Choice" the best business books so far in the 21st century. Well-researched and widely read, Collins' findings dispel many long-held business myths. This session will review Collins' research, compare it to other research and discuss the implications for management teams that want to transition from being merely good to truly great. • Shorten Month-End: Closing Best Practices – Surveys show that the average North American company completes its monthly financial statement closing in five days. However, some companies are able to close their books in one day or less. Many financial managers who feel pressured to shorten financial statement preparation time struggle with the balance between accuracy and speed. This session will focus on how to provide financial information faster, better and more cheaply. • Fraud Alert! Loss Prevention and Control – This is one session you cannot afford to miss. Fraud will affect you in some manner; prepare for the inevitable. A study by the Association of Certified Fraud Examiners estimated fraud costs the world economy in excess of \$3.5 trillion per year (the equivalent of \$4,500 per employee). This same study estimated the course of normal audits discovers only about 11 percent of frauds versus approximately 19 percent discovered by accident. This session will examine various types of frauds and discuss ways to prevent, detect and investigate these activities.

PREREQUISITE: Management experience helpful

FIELDS OF STUDY:

Business Management & Organization

Accounting

Auditing

Honing Your Management Style – CFO Series Day 3

COURSE CODE: 120 • 9/25/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** Don Minges

This third course in the CFO Series focuses on the following modules: Introvert Power: Why Quiet Leaders are So Successful; Teamwork: Create a Cohesive Team; Devious Ethics: Dealing with Snakes in Suites; and Leaders Eat Last: Ethical Leaders Serve.

The CFO Series provides a convenient, one-stop way for CFOs and those who aspire to be CFOs to choose an entire year's worth of CPE with a single decision. The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by different speakers spread over four months. Obtain all 40 credits you need by signing up for just one series. Each day features a different subject matter expert leading discussions about four different topics. The CFO Series features high-quality presentations and an interactive, executive level colleague-to-colleague approach. Each day can stand on its own, but you can save if you purchase more than one.

Buy Two or More and Save! Register for more than one course in the CFO Series and get 15% off of your order. Just add two or more of the CFO Series courses to your cart and enter the code CFO2018 when checking out online.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations.

OBJECTIVES: • Learn to be a great leader. • Build a cohesive team. • Obtain an action plan to build your team.

HIGHLIGHTS: • Introvert Power: Why Quiet Leaders are So Successful – Leaders were once chosen for their character but today we live in an age where “loudmouthed extroverts” seem to take center stage in everything, including business, politics and entertainment. While the talkative, charismatic leader makes the front page of business magazines, recent research shows that successful business leaders tend to be more reserved, pensive and sometimes outright shy. Learn why your desire to spend significant time inside your own head may be your greatest asset. • Teamwork: Create a Cohesive Team – Why do some teams produce and win, while other teams fail? What do the leaders of great teams do that make the team a success? Whether you run the executive staff of a multinational company, a small department within a large organization or even if you are a team member in a team that needs improvement, we will share proven techniques to enhance teamwork. It is not complicated to build a team, but it is difficult. Teamwork is the ultimate competitive advantage both because it is so powerful and rare. “If you could get all the people in the organization pulling in the same direction, you could dominate any industry, in any market, against any competition, at any time” says Patrick Lencioni, author of the book, “The Five Dysfunctions of a Team”. • Devious Ethics: Dealing with Snakes in Suits – Good people believe everyone else is just like them. They cannot imagine someone could con them or their company without guilt. Lack of guilt and empathy are key traits of a psychopath. Experts estimate that one out of 25 corporate executives are psychopaths who may initially appear to be more normal than the rest of us. Psychopaths may present a convincing picture of virtue while helping themselves to money, status and sex, leaving a path of shattered expectations, empty wallets, and broken hearts in their wake. Learn how to recognize and deal with others who have no conscience. • Leaders Eat Last – Trust is essential, because without trust, there can be no teamwork. Trust is like oxygen, when it is gone - we suffocate. This session provides a 15-step action plan to gain commitment from your team members, build trust, hold each person accountable and create results for your organization.

PREREQUISITE: Management experience helpful

FIELDS OF STUDY:

Business Management & Organization
Behavioral Ethics

Forensic Accounting Investigative Practices

COURSE CODE: 121 • 9/27/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Thomas Newell

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

DESIGNED FOR: Individuals looking to expand their knowledge of forensic accounting

OBJECTIVES: • Identify the different types of engagements conducted by forensic accountants. • Determine how to search for and document evidence. • Apply investigative techniques for conducting interviews. • Analyze solutions for uncovering hidden assets using a hands-on team case study. • Evaluate how to document your findings in forensic accounting reports. • Identify how to prepare to be an expert witness at a deposition and trial. • Determine what to expect and how to avoid opposing counsels' attempts to exclude your testimony.

HIGHLIGHTS: • Evidence in the investigative process • Tools used in forensic investigations • Conducting interviews • Searching for hidden assets • Forensic accounting reports • Expert witness testimony

PREREQUISITE: Experience in accounting and financial reporting

FIELDS OF STUDY:

Accounting

Data Breaches and Other Cyber Frauds: A 21st Century Risk to Your Organization

COURSE CODE: 122 • 9/28/18 • 8:30 AM-12:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Thomas Newell

Is your data secure? Is your organization at risk of a data breach? What is cyber fraud and how can it affect your organization? How can you protect your company from cyber fraud? Data breaches and cyber fraud are an ever present risk for more companies. This course will help you understand and become more aware of the risks associated with data breaches and other cyber frauds. You will become more aware of the policies and procedures needed to protect your company data. We will review the requirements for internal controls over technology required by the 2013 COSO Framework on Internal Controls and review internal controls that can help prevent and detect cyber frauds, including data breaches. Become a resource for your company and your clients.

DESIGNED FOR: Auditors and CPAs working for businesses, governments and nonprofits that want to obtain a basic understanding of the issues associated with cyber frauds and cybersecurity

OBJECTIVES: • Recognize legal and ethical issues associated with cybersecurity and data breaches. • Recognize the requirement to select and develop general controls over technology as required by the 2013 COSO Framework. • Identify various types of cyber frauds and their associated risks. • Identify internal controls for preventing and detecting cyber frauds.

HIGHLIGHTS: • Types of cyber frauds • Ransomware • Data breaches • Social engineering • Policies that help to increase security • Internal controls to help prevent and detect cyber frauds

PREREQUISITE: None

FIELDS OF STUDY:

Specialized Knowledge

This course will be simulcast

Fraud and Cash Receipts: Common Frauds and Internal Controls

COURSE CODE: 123 • 9/28/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Thomas Newell

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. All too often, a one-size-fits-all system is put in place without considering the uniqueness of each entity. It is crucial that an internal control system is tailored so that the areas of greatest risk receive the most attention.

DESIGNED FOR: Business owners, managers, supervisors, accountants and auditors

OBJECTIVES: • Identify common frauds in the revenue and cash receipts processes. • Identify internal controls that mitigate various risks. • Recall an analysis process to improve efficient and effective risk management in your organization.

HIGHLIGHTS: • Traditional revenue system • Retail revenue cycle • Manufacturing revenue cycle • Service revenue cycle • Accounts receivable and billing • Cash receipts • Revenue frauds and fraudulent financial reporting

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

This course will be simulcast

Planning and Response to an Active Shooter Situation (Lunch + Learn)

COURSE CODE: 602 • 10/16/18 • 11:30 AM-1:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 1 **LEVEL:** Update

VENDOR: OSCPA **DISCUSSION LEADER:** Blake Webster

This presentation is offered as a guide for businesses to assist in evaluating current and/or active shooter/armed intruder/workplace violence prevention and response programs. Attendees will learn to identify workplace violence situations and then learn when to run, hide or fight. Please note that this information is not intended to comprise a complete program for preventing and responding to active shooter/armed intruder/workplace violence events, nor is it meant to serve as a substitute for expert advice provided by medical, psychiatric and legal personnel.

DESIGNED FOR: OSCPA members and other accounting staff, specifically those who work in business or industry.

OBJECTIVES: • Define active shooter/armed intruder. • Identify past cases of active shooter/armed intruder. • Develop a run/hide/fight plan.

PREREQUISITE: None

FIELDS OF STUDY:

Specialized Knowledge

Specialized Knowledge - Industry

This course will be simulcast

Budgets and Projections – CFO Series Day 4

COURSE CODE: 124 • 10/22/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** John Levy

This fourth course in the CFO Series focuses on the following modules: Making Predictions; Becoming a Great Predictor; Creating Great Projections and Budgets; and Why Black Swan Risks Matter.

The CFO Series provides a convenient, one-stop way for CFOs and those who aspire to be CFOs to choose an entire year's worth of CPE with a single decision. The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by different speakers spread over four months. Obtain all 40 credits you need by signing up for just one series. Each day features a different subject matter expert leading discussions about four different topics. The CFO Series features high-quality presentations and an interactive, executive level colleague-to-colleague approach. Each day can stand on its own, but you can save if you purchase more than one.

Buy Two or More and Save! Register for more than one course in the CFO Series and get **15%** off of your order. Just add two or more of the CFO Series courses to your cart and enter the code CFO2018 when checking out online.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations.

OBJECTIVES: • Become a great predictor. • Learn to create great projections and budgets. • Learn why black swan risks matter.

HIGHLIGHTS: • Making Predictions – We all make predictions in our personal and professional lives. We base our decisions to marry, buy a house, launch a new product or hire staff on expectations about the future. In the past few years, research into improving predictions has advanced. We will look at this research and current best practices in forecasting to help us prepare better budgets and projections. • Becoming a Great Predictor – Imagine being able to see into the future with confidence. The ability to be a great forecaster is not innate but learned. By examining great forecasters, we can learn to improve our ability to predict the future. We will examine best practices and current research to improve our ability to predict events that will affect our business. • Creating Great Projections and Budgets – Like going to the dentist or running on a treadmill, we know our organization's budgeting process is good for us even though most of us dread the process. However, if we truly understand why budgeting is so important, it becomes both easier and less terrifying. This session will examine budgeting pitfalls, ways to avoid budget traps look at ways to improve the budgeting process through better measurement and reporting. • Why Black Swan Risks Matter – We can never perfectly predict the future. This session examines the risks that cause actual results to vary from our predictions. Often the greatest risks to our businesses are from risks we cannot possibly know. This session will look at both knowable and those unknown risks and discuss methods to deal with both known and unknown risks.

PREREQUISITE: Management experience helpful

FIELDS OF STUDY:

Accounting

Acquisitions to Grow the Business: Strategy, Structure, Integration and Due Diligence

COURSE CODE: 125 • 10/23/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** John Levy

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

DESIGNED FOR: Finance and accounting professionals who seek to learn more about mergers, acquisitions and divestitures

OBJECTIVES: • Discuss the key issues of mergers and acquisitions.

HIGHLIGHTS: • Identify potential acquisition candidates • Make strategic acquisitions • Identify and understand company culture • Value businesses • Negotiate the right price • Understand the keys to effective and efficient due diligence • Prepare and review agreements • Plan and execute an effective integration • Key considerations when selling a business • Extensive case study and analysis • Many opportunities for group discussion • Note: course includes a capstone case study beginning with acquisition identification through due diligence, valuation and concluding with a successful negotiation.

PREREQUISITE: None

FIELDS OF STUDY:

Business Management & Organization

Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know

COURSE CODE: 126 • 10/24/18 • 8:30 AM-12:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Daryl Krause

The new accounting standard for revenue recognition was released in 2014, but its effective date is right around the corner. With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project. 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 an in-depth understanding of the framework for revenue recognition built around the core principle that is applied in a five step process. In addition, understanding the changes and new requirements is critical for successful implementation of this new standard. Supported by practical examples, this course will assist you in avoiding revenue recognition traps and provide you with latest FASB guidance.

DESIGNED FOR: Accountants in public practice and industry who need an update on the latest revenue recognition guidance

OBJECTIVES: • Recognize new revenue recognition principles. • Identify appropriate revenue recognition decisions. • Identify steps to take today to be prepared for future implementation.

HIGHLIGHTS: • Background, purpose and main provisions of new standard • Transition guidance • Five-step process for recognizing revenue • Disclosure requirements • Implementation guidance – contracts, tax matters, internal controls and IT

PREREQUISITE: Experience in the application of accounting standards

FIELDS OF STUDY:

Accounting

The Bottom Line on the New Lease Accounting Requirements

COURSE CODE: 127 • 10/24/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Daryl Krause

How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by focusing on the basic core principles of the new standard. Discussion includes basic identification, recognition, measurement, presentation and disclosure requirements. Case study exercises are included to illustrate application of the new standard. This course discusses the lessee accounting model, including lease classification, amortization of the right-of-use asset and interest on the lease liability. This course also discusses the lessor accounting model, including profit recognition and collectability.

DESIGNED FOR: Accountants in public practice and industry

OBJECTIVES: • Differentiate between requirements under the current and new leases standards. • Compare current lease recognition and measurement requirements to those of the new leases standard. • Identify presentation and disclosure requirements of the new leases standard.

HIGHLIGHTS: • Lease classification • Amortization of the lease asset • Derecognition of the underlying asset • Recognition of lease receivables

PREREQUISITE: Experience in application of accounting standards

FIELDS OF STUDY:

Accounting

Annual Update for Accountants and Auditors

COURSE CODE: 128 • 10/25/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** Daryl Krause

Keep abreast of the fast-paced changes in accounting and auditing. This comprehensive course covers relevant pronouncements, exposure drafts and other guidance recently issued in the accounting, auditing, review, compilation and preparation engagement arenas. You will sort through the complexities, identify and apply recently issued FASB, PCAOB, ARSC and ASB standards and guidance. With the rate of change in today's regulatory environment, you must stay current on the topics impacting the profession – don't get left behind!

DESIGNED FOR: CPAs in public practice and industry who want to remain up-to-date on accounting, auditing, preparation, compilation and review pronouncements

OBJECTIVES: • Identify key points related to recently issued FASB standards and guidance. • Recognize the effect of recently issued auditing standards, attestation standards and standards on accounting and review services. • Identify key concepts related to exposure drafts and other projects in accounting, auditing, compilation and review services.

HIGHLIGHTS: • Recently issued ASUs, including an update on leases, revenue recognition and financial instruments • Current FASB projects • Recent PCAOB guidance • Latest activity from ARSC

PREREQUISITE: Previous experience in accounting and auditing

FIELDS OF STUDY:

Accounting

Auditing

****This course will be simulcast****

Guide to SSARS No. 21 Preparation of Financial Statement and Compilation Engagements

COURSE CODE: 129 • 10/26/18 • 8:30 AM-12:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Daryl Krause

Be the go-to person on compilation and financial statement preparation engagements. Specifically designed for preparation and compilation practitioners and their staff, this course will provide you with a hands-on application for performing preparation and compilation engagements. You will learn the ins and outs of relevant sections of SSARS No. 21, Clarification and Recodification, the most significant change to the SSARS since their inception more than 30 years ago. This course will bring you up to date on SSARS requirements and guidance as it relates to preparation and compilation engagements. More importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform those engagements. Plus, the course will cover new guidance relevant to compilation and preparation engagements which was introduced by SSARS No. 22, Compilation of Pro Forma Financial Information, and SSARS No. 23, Omnibus Statement on Standards for Accounting and Review Services – 2016.

DESIGNED FOR: Accounting practitioners and their staff performing and managing preparation and compilation engagement services

OBJECTIVES: • Understand and apply relevant sections of SSARS No. 21, Clarification and Recodification. • Be familiar with guidance impacting compilation and preparation engagements which is contained in SSARS Nos. 22 and 23. • Be familiar with preparation and compilation work program examples. • Be aware of the most recent reports and other required communications. • Keep abreast of relevant ARSC agenda items and projects. • Utilize hands-on examples and illustrations to increase your overall understanding and application of the material.

HIGHLIGHTS: • Relevant sections of SSARS No. 21, Clarification and Recodification • Updates to SSARS No. 21 guidance due to issuance of SSARS Nos. 22 and 23 • Comprehensive sample engagement work programs for preparation and compilation engagements • Prescribed form, specified line item, pro forma and other engagement variations • Complete illustrations of relevant engagement letters, reporting and other required communications for preparation and compilation engagements • SSARS No. 21 implementation issues and peer review feedback

PREREQUISITE: Experience in performing and managing preparation and compilation engagements

FIELDS OF STUDY:

Auditing

Compilation

****This course will be simulcast****

Guide to SSARS No. 21 Preparation of Financial Statement and Compilation Engagements

COURSE CODE: 130 • 10/26/18 • 1:00 PM-4:30 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Daryl Krause

Be the go-to person on compilation and financial statement preparation engagements. Specifically designed for preparation and compilation practitioners and their staff, this course will provide you with a hands-on application for performing preparation and compilation engagements. You will learn the ins and outs of relevant sections of SSARS No. 21, Clarification and Recodification, the most significant change to the SSARS since their inception more than 30 years ago. This course will bring you up to date on SSARSs requirements and guidance as it relates to preparation and compilation engagements. More importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform those engagements. Plus, the course will cover new guidance relevant to compilation and preparation engagements which was introduced by SSARS No. 22, Compilation of Pro Forma Financial Information, and SSARS No. 23, Omnibus Statement on Standards for Accounting and Review Services – 2016.

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PREREQUISITE: Experience in performing and managing preparation and compilation engagements

FIELDS OF STUDY:

Auditing

Compilation

****This course will be simulcast****

From Hiring to Firing and Everything In Between: Legal, Tax and Health Care Issues

COURSE CODE: 131 • 10/31/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** William Taylor

The employer-employee relationship strains both sides in uncertain times, and businesses need CPAs, controllers and other advisors to provide understanding of the complex legal, tax and health care issues associated with all aspects of employment. This course provides in-depth coverage of this critical area. Updated and supplemented throughout the year for breaking developments.

DESIGNED FOR: CPAs who need an in-depth understanding of employment issues

OBJECTIVES: • Identify the legal issues in hiring, evaluating and firing employees. • Discuss federal laws that curtail an employer in taking actions involving employees and applicants. • Understand the requirements that fringe benefits and compensation programs place on employers.

HIGHLIGHTS: • Hiring and firing issues – What questions cannot be asked in an interview; how to document employee performance; establishing an annual review system; when an employer may and may not fire an employee, and much more • Employment contracts – An analysis of the legal and planning issues in structuring employment contracts; when noncompetition agreements will and will not work • Employment issues in the economy – Telecommuters and other special situations • Legal liability issues – Recognition of age discrimination, sex discrimination, FLSA issues, minimum wage, overtime, sexual harassment and more • Fringe benefit issues – COBRA, Family and Medical Leave Act, and what is new in health care • Medical plans: Who is a full-time employee?

PREREQUISITE: None

FIELDS OF STUDY:

Business Law

Taxes

Specialized Knowledge - Health Care

****This course will be simulcast****

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

COURSE CODE: 132 • 11/1/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** William Taylor

Social Security seems poised for changes in benefits and eligibility age. The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

DESIGNED FOR: Practitioners who have baby boomer clients with significant wages or earned income

OBJECTIVES: • Identify who is entitled to retirement benefits and in what amounts. • Identify factors to consider in determining when to take benefits. • Discuss taxation of Social Security benefits and how this impacts other income tax planning. • Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the who and when of the receipt of Social Security benefit payments. • Explain Medicare and the prescription drug provision; describe the basic supplementary insurance plans that are available to fill in the gaps in basic Medicare coverage.

HIGHLIGHTS: • Legislative developments • A full chapter devoted to determining the best planning options for maximizing joint Social Security benefits • Retirement benefits: Amount of benefits in various circumstances; how the amounts are distributed within the family unit • Qualification: Has the client retired? How business entities may be used for Social Security advantage • Income taxation of Social Security: avoidance tactics • Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client? • Hiring the spouse: When is it effective? • Disability benefits • When to start Social Security benefits: Advantages and disadvantages at ages 62, 66 and 70 • Coordinating benefits: Should you take Social Security first and higher-balance IRA distributions later, or take IRA balances first and enhanced Social Security benefits later? • Pensions: Distribution strategies; how to use the minimum distribution rules in concert with Social Security benefits • IRAs: Is it time to convert to a Roth? • Medicare, Part D prescription drugs: What retirees need to know

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

Determining How Much Money You Need to Retire: Practical Planning Strategies

COURSE CODE: 133 • 11/2/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** William Taylor

This course gives CPAs the knowledge to help their clients implement tax-effective investment and portfolio strategies for successful wealth accumulation and real after-tax retirement income maintenance.

DESIGNED FOR: 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

OBJECTIVES: • Identify the success factors in building a retirement nest egg. • Explain the relationship between risk and return and the investment horizon. • Describe the tax effect of inflation, its interaction with the income tax and the effects of taxation on investment performance. • Explain survival possibilities and how first-to-die and last-to-die survival probabilities are used in retirement planning for married couples. • Discuss the pros and cons of annuities as accumulation and payout vehicles for retirement. • Describe the complex tax, legal and financial elements of life insurance and summarize the wide range of uses for life insurance in retirement planning. • Explain the various ways clients can convert the equity in a home to retirement income. • Summarize key points of recent research on the sustainability of retirement income and maintenance of desired retirement lifestyles.

HIGHLIGHTS: • Asset allocation, portfolio management, portfolio rebalancing and investment selection concepts, before and after retirement, tax-saving investment transactions and the optimal asset mix between retirement plans and taxable savings • Historical guidelines for nominal and real after-tax returns • NEW expanded section on understanding expenditure patterns in retirement and the level and risk associated with out-of-pocket medical expenses in retirement • Worksheets/formulas for determining how much money one needs to assure a financially secure retirement • Distribution/asset liquidation planning including the pros and cons of various annuity options, guidelines/strategies using the minimum required distribution rules for qualified plans and IRAs, beneficiary elections and the use of trusts • Sustainable portfolio withdrawal rates during retirement for differing stock/bond/cash asset allocations, inflation rates and tax rates both from tax deferred accounts and taxable accounts • Analysis of the regular IRA to Roth IRA conversion election • Variable annuities versus mutual funds; Roth IRAs versus regular IRAs; and the use of life insurance in a pension maximization strategy • Analyzing the impact of recent tax law, regulations and rulings • Analyses of the most current/important research on retirement planning and sustaining retirement income levels and lifestyles

PREREQUISITE: Basic knowledge in retirement planning

FIELDS OF STUDY:

Specialized Knowledge

Taxes

****This course will be simulcast****

Form 1041: Income Taxation of Estates and Trusts

COURSE CODE: 134 • 11/7/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Steven Wagner

Protect your clients' assets and shield their estates from increased taxation brought about by the changing tax code. Understand the tax obligations of trusts and estates and how these obligations affect beneficiaries. This course provides exercises and examples that reflect the calculation and allocation of taxable income and its presentation on the appropriate forms. You will also learn how to prepare Federal Form 1041 and the accompanying schedules.

DESIGNED FOR: CPAs and financial planners with basic knowledge of federal income tax concepts

OBJECTIVES: • Apply the concepts of federal income taxation of estates and trusts. • Calculate the gross income of trusts and estates. • Identify what deductions and credits are allowed for estates and trusts. • Recognize distributable net income and understand its significance.

HIGHLIGHTS: • How are trusts and estates taxed under the internal revenue code? • What is a trust? What is a simple trust? What is a complex trust? • How is the income of a trust or estate defined for tax purposes? • What are the ordinary deductions and credits allowed? • How is the deduction for distributions to beneficiaries determined? • How are trust and estate beneficiaries taxed? • What is a grantor trust and how is it taxed? • Form 1041 preparation

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

****This course will be simulcast****

Individual Income Taxation: Critical Tax Compliance and Planning Strategies

COURSE CODE: 135 • 11/8/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Steven Wagner

This course provides participants up-to-date information on critical tax issues, giving them an outstanding foundation in the federal tax arena for individuals. Let us help you sort through the maze of tax compliance and tax planning strategies to make sure you are taking advantage of present opportunities and preparing for the future. It is critical that you ensure your clients receive the most current tax planning and tax-saving strategies for their tax plans. Join us for this face-paced, real-world session and make yourself look like a hero in your client's eyes.

DESIGNED FOR: CPAs working with clients or employers requiring up-to-date expertise in individual income taxation for the current tax season

OBJECTIVES: • Determine the filing status and interpret the filing requirements for individual taxpayers. • Determine gross income inclusions and exclusions around dividends and interest. • Differentiate the taxability of deferred income, Social Security benefits and other taxable income. • Apply the specific rules for the deductibility of travel and entertainment expenses as they relate to business or rental transactions in preparing income tax returns. • Recognize education-related expenses and the rules for Health Savings Accounts • Distinguish between standard and itemized deductions including medical expenses, interest, taxes, charitable contributions, theft losses and miscellaneous deductions. • Gather the necessary information required to include tax credits on an individual tax return. • Recognize when the Medicare Payroll Tax will impact an individual. • Identify the applicability of the Medicare tax on Net Investment Income.

HIGHLIGHTS: • Filing requirements and personal exemptions • Gross income inclusions, exclusions and adjustments • Travel and entertainment • Standard and itemized deductions • Tax and tax credits • 0.9 percent Medicare payroll tax • 3.8 percent Net Investment Income Tax • Income exclusions • Hot tax planning strategies for individuals and small businesses • Roth IRA, IRA and retirement plan options • And much more

PREREQUISITE: Knowledge of individual income taxation and Form 1040 preparation

FIELDS OF STUDY:

Taxes

Reviewing Individual Tax Returns: What Are You Missing?

COURSE CODE: 136 • 11/9/18 • 8:30 AM-12:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Steven Wagner

Join us as we discuss the common errors practitioners make on individual tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including pass-through K-1s, home office issues, hobby losses, rental property, hiring spouses, depreciation, §179 issues, amortization and more. This course follows a highly illustrative case study format to increase participant comprehension and retention.

DESIGNED FOR: CPAs working with clients requiring up-to-date expertise in individual income taxation for the current tax season

OBJECTIVES: • Identify common mistakes made on individual tax returns. • Determine strategies to avoid making mistakes on individual tax returns.

HIGHLIGHTS: Common errors made involving the following tax forms: • Form 1040 • Schedule A • Schedule B • Schedule C • Schedule D • Schedule E • Form 4562 • Form 4797

PREREQUISITE: Basic knowledge of individual income taxation

FIELDS OF STUDY:

Taxes

Smart Tax Planning Strategies for Individuals

COURSE CODE: 137 • 11/9/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Steven Wagner

Make sure your clients are protecting themselves from 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 ensure your place as trusted advisor.

DESIGNED FOR: CPAs looking for innovative tax planning techniques to help clients fight higher taxes

OBJECTIVES: • Recall how to increase client wealth by focusing on tax saving opportunities. • Apply tax planning moves in light of new and recent tax developments. • Recognize ways to protect your client from tax pitfalls. • Recall anticipated possible tax legislation and determine how to position your clients for financial success.

HIGHLIGHTS: • Tax-smart strategies for capital-gain assets and fixed-income investments • 0.9 percent and 3.8 percent Medicare taxes • Mutual fund tax strategies • Tax saving ideas for self-employed clients - including ways to reduce self-employment and FICA taxes, strategies for husband-wife businesses, depreciation deductions and lots more • Tax angles for vacation homes, timeshares and co-ownership arrangements • Divorcing clients - tax angles are critically important • Understanding the tax implications of personal residence short sales and foreclosures • Employer stock options: tax planning moves

PREREQUISITE: Basic knowledge of individual income taxation

FIELDS OF STUDY:

Taxes

Leases: Mastering the New FASB Requirements

COURSE CODE: 138 • 11/12/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Mark Dauberman

How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by examining the core principles of the new standard, including identification, recognition, measurement, presentation and disclosure requirements. Examples are included to illustrate application of the new standard. This course explains the lessee accounting model, including lease classification, amortization of the right-of-use asset and interest on the lease liability. This course also explains the lessor accounting model, including transfer of risk, profit recognition and collectability. Additional topics include short-term leases, purchase options, variable lease payments and sale and leaseback transactions.

DESIGNED FOR: Accountants in public practice and industry

OBJECTIVES: • Identify a lease under the new leases standard. • Identify recognition and measurement requirements of the new leases standard. • Identify presentation and disclosure requirements of the new leases standard.

HIGHLIGHTS: • Lease classification • Amortization of the lease asset • Derecognition of the underlying asset • Recognition of lease receivables • Lease modifications • Sale and leaseback transaction • Presentation, disclosure and transition requirements • Comparison of the requirements of U.S. GAAP and IFRS • Private company consideration

PREREQUISITE: Experience in the application of accounting standards

FIELDS OF STUDY:

Accounting

****This course will be simulcast****

The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them

COURSE CODE: 139 • 11/13/18 • 8:30 AM-12:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Mark Dauberman

Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material fraud schemes continue to succeed? Is this due to failures of properly designed internal controls? Could the internal controls be adequate but not complied with? This course provides descriptions of how the most common types of financial statement and misappropriation of asset fraud schemes are detected. Cost-effective internal controls that can be implemented to prevent these schemes are provided. Classic and contemporary real-world fraud cases are reviewed in detail to reinforce how these schemes are perpetrated, both due to internal control failures and other factors. Red flags that might possibly be indicative of these fraud schemes are addressed.

DESIGNED FOR: Business owners, managers, supervisors, employees, accountants and auditors

OBJECTIVES: • Identify the schemes used to misstate revenue, inventory, asset overstatements, estimates and other accounts. • Distinguish suspicious journal entries. • Determine the red flags associated with fraud schemes concerning revenue, inventory, asset overstatements, estimates and other accounts. • Apply analytical procedures to detect various types of fraud. • Compare particular fraud schemes to landmark cases.

HIGHLIGHTS: • Major financial statement frauds including, among others, sales and other types of revenue, estimates, journal entries and other accounts • Major misappropriation of asset fraud schemes including skimming, larceny and additional schemes that occur in inventory, payables and other accounts • Review of landmark cases where the fraud scheme(s) occurred: WorldCom, Phar-Mor, McKesson and Robbins, Waste Management, MiniScribe, Stew Leonard and others

PREREQUISITE: Experience in accounting and reporting

FIELDS OF STUDY:

Auditing

Forensic Investigations: Key Tools to Success

COURSE CODE: 140 • 11/13/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Mark Dauberman

If you are looking to gain more skills in the growing and lucrative field of forensic accounting, you'll want to complete this course. Effective forensic accountants are a part of a new breed of practitioners who possess a broad spectrum of traits and knowledge. This course dives into the unique investigative and communications skills required of the best forensic accountants by teaching you how to conduct interviews and how to provide expert witness testimony in mediations, arbitrations and governmental hearings. You'll also learn how to use investigative methods to obtain evidence during a forensic accounting engagement. This course demonstrates the keys to success in obtaining evidence, conducting interviews and providing expert witness testimony during forensic accounting engagements.

DESIGNED FOR: Individuals looking to expand their knowledge of forensic accounting

OBJECTIVES: • Determine how to obtain evidence in a forensic accounting engagement. • Apply investigatory techniques for conducting interviews. • Identify how to prepare to be an expert witness at a deposition and trial. • Identify key tools used in forensic investigations.

HIGHLIGHTS: • Evidence in the investigative process • Tools used in forensic investigations • Conducting interviews • Expert witness testimony

PREREQUISITE: Experience in accounting and financial reporting

FIELDS OF STUDY:

Accounting

Advanced Controller and CFO Skills

COURSE CODE: 141 • 11/14/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** John Cox

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

DESIGNED FOR: Controllers and CFOs with at least four years of leadership experience and the desire to expand in their role

OBJECTIVES: • Identify the critical skills today's CFO needs to add value to your company and boost your career. • Compare your personal goals with the organization's mission and improve your skills in the key areas needed for success. • Determine how to become a powerful agent for positive change and an advocate and coach for your team. • Identify the leadership skills that your firm needs you to have.

HIGHLIGHTS: • Isolate the critical skills and attitudes to be effective in the future • Become an effective coach • Development of measurable missions and strategies • Aligning a firm's strategies with its internal reporting system • Selling ideas and generating buy-in from others • Recognition of and response to the need for constant change and adaptation • Developing a tailored action plan suitable to specific needs

PREREQUISITE: Previous financial management experience

FIELDS OF STUDY:

Finance

Annual Update for Controllers

COURSE CODE: 142 • 11/15/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** John Cox

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

DESIGNED FOR: CFOs, controllers, treasurers and other financial managers

OBJECTIVES: • Identify current issues that impact the financial stability of your organization. • Determine major trends in accounting, corporate finance, treasury management and business systems. • Identify the importance of a sales strategy. • Identify best practices to manage working capital. • Use new tools for business planning, forecasting, budgeting and reporting.

HIGHLIGHTS: • Leading-edge financial management tools and techniques • Excel tips and techniques • Human resource trends, ethics, generational differences, emotional intelligence, robotics and automation • New issues in treasury management and controllership • Current trends in information systems and technology • Current trends in leading and developing staff to increase productivity and profitability • Accounting as a complement to the sales function

PREREQUISITE: Management experience in accounting, finance or operations

FIELDS OF STUDY:

Finance

This course will be simulcast

Advanced Tax Strategies for S Corporations

COURSE CODE: 143 • 11/19/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** Brian Gosline

The tax practitioner needs to understand the intricacies of the ever-popular S corporation form of doing business. One must consider the tax affect various types of S corporation distributions will have on its shareholders. Successful winning strategies related to complex S corporation transactions are examined. Protect your shareholders/clients with careful compensation planning and advanced planning for liquidations and redemptions of shareholder stock. Explore the advantages of using qualified subchapter S subsidiaries to help you minimize your client's tax bill.

DESIGNED FOR: Managers and partners in public accounting who assist clients with tax planning for S corporations

OBJECTIVES: • Apply the rules related to acquisitions and liquidations of S corporations. • Recall the uses of trusts as S corporation shareholders. • Recognize and apply the complex rules of basis and distributions. • Recall key points related to the use of redemptions in S corporations.

HIGHLIGHTS: • S Corporation current developments: tax planning impact • Compensation planning • Basis in S corporation stock • Distributions • Use of qualified subchapter S subsidiaries • Liquidations, reorganizations and redemptions • Estate planning and use of trusts

PREREQUISITE: Completion of AICPA's course S Corporations: Key Issues, Compliance and Tax Strategies or equivalent knowledge and experience

FIELDS OF STUDY:

Taxes

Advanced Tax Strategies for LLCs and Partnerships

COURSE CODE: 144 • 11/20/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** Brian Gosline

What works best for your client? Learn the pros and cons of the LLC, general partnership, limited partnership and limited liability partnership by focusing on planning and potential tax traps. A review of distinct advantages of these entities is coupled with an examination of the risk members and partners face if they do not have a solid tax plan to minimize their exposure. In addition, we will explore some of the more intricate rules and regulations of these entities so you can move your working knowledge of partnership and LLC taxation beyond the basics.

DESIGNED FOR: Managers and partners in public accounting who assist clients with tax planning for closely held LLCs and partnerships

OBJECTIVES: • Allocate income, gain, loss and deduction among partner/members to reflect their agreed-upon interests properly in partnership or LLC economic activities. • Assess the risks taken by investors with respect to their investment in a partnership or LLC and allocate the entity's liabilities accordingly. • Determine the consequences of selling a partnership or LLC interest. • Calculate the basis of partnership or LLC following distributions of multiple properties. • Plan for the effects of a distribution of multiple properties. • Make elections to protect partners and LLC members from unwelcome future consequences arising from current distributions, sales and/or transfers of interests in the partnership.

HIGHLIGHTS: • Allocation of partnership and LLC income under Section 704(b) • Allocations with respect to contributed property • Allocation of partnership recourse liabilities under Section 752 • Allocation of partnership nonrecourse liabilities and related deductions under Sections 752 and 704(b) • Advanced distribution rules • Adjustments to the basis of partnership/LLC assets • Sale of an interest in a partnership or LLC

PREREQUISITE: Basic knowledge of business taxation

FIELDS OF STUDY:

Taxes

Technical Competence – CFO Series Day 5

COURSE CODE: 145 • 11/26/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** Jay Giannantonio

The fifth and last course in the CFO Series focuses on the following modules: COSO Update: Changing Risk Management Standards; Revenue Recognition and Lease Accounting; Implementing the Balanced Scorecard: Get Success on Track; and Raising Financing.

The CFO Series provides a convenient, one-stop way for CFOs and those who aspire to be CFOs to choose an entire year's worth of CPE with a single decision. The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by different speakers spread over four months. Obtain all 40 credits you need by signing up for just one series. Each day features a different subject matter expert leading discussions about four different topics. The CFO Series features high-quality presentations and an interactive, executive level colleague-to-colleague approach. Each day can stand on its own, but you can save if you purchase more than one.

Buy Two or More and Save! Register for more than one course in the CFO Series and get **15%** off of your order. Just add two or more of the CFO Series courses to your cart and enter the code CFO2018 when checking out online.

DESIGNED FOR: CPAs and business professionals who are, or desire to be, chief financial officers. The course will focus discussions on medium-sized organizations.

OBJECTIVES: • Use COSO guidelines to assess and mitigate risk. • Find out how revenue recognition and lease accounting standards can affect your company. • Build and implement a balanced scorecard by developing meaningful performance measures and targets. • Discuss options available to raise financing.

HIGHLIGHTS: • COSO Update: Changing Risk Management Standards – The latest standards help organizations design and implement internal controls, addressing both operational and compliance objectives. Following the guidelines does not guarantee you will never have risks, but it does increase the probability you will anticipate and mitigate risks before they occur. COSO recommends organizations quickly transition their control evaluations, tools and documentation to the latest frameworks. This session shows you how. • Revenue Recognition and Lease Accounting – FASB has issued new standards for revenue and lease accounting that will go into effect soon. Some companies will have major revenue recognition changes. Two types of leases remain, each with their own unique accounting treatment, but the old operating lease concept has disappeared. This session will help you become prepared for the reporting changes that await you in the near future. • Implementing the Balanced Scorecard: Get Success on Track – An introduction and overview of the Balanced Scorecard aimed at executives and financial managers who want or need to understand the principles of the balanced scorecard and how it works in practical terms. • Raising Financing – This session reviews proven methods to raise capital and discusses new methods to raise financing such as crowdfunding. What are the pros, cons, and sources for each type of financing? What do banks require when you borrow? What do equity investors look for when analyzing making an equity investment? What are the fundraising techniques that small enterprises commonly use that established businesses can now use? How do you present the request for capital to increase your chances for success? If you are involved with raising capital, this material is essential.

PREREQUISITE: Management experience helpful

FIELDS OF STUDY:

Accounting
Auditing
Finance

Process Improvement for Financial Managers: Enhance Your Bottom Line

COURSE CODE: 146 • 11/27/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Executive Education, Inc. **DISCUSSION LEADER:** Jay Giannantonio

Discover ways to make your company more profitable through process improvement. This fast-paced, interactive course will teach you how to use Big 4 consulting tools and process improvement analysis techniques to identify and implement cost saving opportunities through process reviews. This course will make the experienced financial manager and the professional accountant more efficient and value-added in their respective fields.

DESIGNED FOR: Controllers, cost accountants, internal auditors and other corporate financial managers

OBJECTIVES: • Become more a value-added contributor to your organization. • Apply techniques of internal auditing to operational analysis. • Gain an overview of risk and control self-assessment procedures. • Discuss the impact of the Sarbanes-Oxley Act on operational analysis. • Explore the interaction between operational analysis and enterprise risk management.

HIGHLIGHTS: • Conducting process improvement analysis and reviews • Using Big 4 process analysis tools • Integrating a process improvement program into your routine finance function • Practicing business process mapping techniques • Using the Value Chain Analysis to evaluate business processes • Learning the performance analysis seven-step method • Considering the SOX 404/financial statement assertions impact in process analysis • Cases and group discussion • Note: this course includes five case studies including a process improvement analysis case

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

The Year's Best Income Tax, Estate Tax and Financial Planning Ideas

COURSE CODE: 147 • 12/3/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Edgar Gee

With the biggest change to the tax code in over 30 years now upon us, tax and financial planning take on even greater importance this year. The purpose of this course is to explore practical tax planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money.

DESIGNED FOR: All practitioners, especially those who want to provide the best up-to-the-minute tax advice

OBJECTIVES: • Understand life insurance for both income and estate planning. • Identify strategies that are effective following estate and gift tax reform. • Understand options available to baby boomers as they reach retirement in light of Social Security.

HIGHLIGHTS: • The best new income tax and estate planning ideas • Major tax ideas for the current year • The changing Social Security landscape: What it means for planning • Creative charitable giving strategies • Financial planning strategies • Maximizing retirement plan benefits • Using intentionally defective grantor trusts • Miscellaneous tax planning techniques that can add up to significant tax savings • How to use the whole family for tax savings • Life insurance • Up-to-the-minute ideas reflecting new tax law changes in cases, regulations and rulings

PREREQUISITE: Basic course in individual income tax, Social Security and estate planning

FIELDS OF STUDY:

Taxes

Financial Planning

K-1 Boot Camp for S Corporations and LLCs

COURSE CODE: 148 • 12/4/18 • 8:30 AM-4:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Edgar Gee

Schedule K-1 has evolved into the universal correspondent of tax information to business owners. This course utilizes practical case studies and detailed cases to take a deeper look into the vastness of Schedule K-1. The course will be advantageous to those who prepare complicated federal individual income tax returns, and for those who prepare the underlying schedules for pass-through entities. As business owners utilize trusts more and more in their estate planning, the course includes an overview of issues associated with Form 1041 Schedule K-1.

DESIGNED FOR: Experienced CPAs seeking an in-depth study of these ubiquitous tax schedules

OBJECTIVES: • Understand complicated issues of S corporation and LLC Schedule K-1 reporting issues. • Complete a comprehensive problem related to at-risk recapture. • Be familiar with common and not-so-common Schedule K-1 issues.

HIGHLIGHTS: • Review of common and not-so-common line items on Forms 1065 and 1120S Schedules K-1 • Discuss a proposal for a yet-to-be developed new tax form, which calculates basis, designed to be attached to individual returns • Numerous examples of special allocation issues of §704, including economic effect, the dumb-but-lucky rule, and substantiality • Determining substantiality, with examples of "some help, no hurt" allocations • Advanced case for tracking a multitude of Schedule K-1 line items through Form 6251 • Case study finding at-risk hidden gains within Schedule K-1 • Determining self-employment taxable income • Partners' capital accounts and method of maintaining them • When sales of depreciable property are not reported on Form 4797 • Practical case and examples of the proper allocation of recourse and non-recourse liabilities • Finding hidden gains within partnership/LLC Schedule K-1 • Finding hidden gains within S corporation Schedule K-1 • Practical look at what options taxpayers have if they receive a Schedule K-1 that includes an error • Reporting a partnership book loss with a tax gain • Allocating certain 1041 deductions other than pro-rata - the rules and the benefits • Special Form 1041 Schedule K-1 tax issues when a trust or estate terminates

PREREQUISITE: Basic knowledge of federal taxation

FIELDS OF STUDY:

Taxes

****This course will be simulcast****

Yellow Book: Government Auditing Standards

COURSE CODE: 149 • 12/5/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** William Wagner

Do you perform engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS or GAS or the Yellow Book)? This course provides an excellent baseline of information for accountants as it relates to understanding Government Auditing Standards, including the foundation of government auditing and the related concepts and standards. It is essential that all auditors planning and conducting engagements in accordance with Government Auditing Standards understand and be able to discern these concepts and standards in executing their responsibilities.

DESIGNED FOR: Government auditors and public accountants planning or conducting engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS or the Yellow Book)

OBJECTIVES: • Identify the guidance found in the Yellow Book. • Recognize the relationship between Government Auditing Standards and other professional standards. • Recognize the Yellow Book guidance regarding independence. • Identify the Yellow Book requirements for financial statement audits, attestation engagements and performance audits.

HIGHLIGHTS: • Foundation of government auditing, including ethical principles • Standards for use and application of Generally Accepted Government Auditing Standards • General standards, including independence • Standards for financial audits • Standards for attestation engagements • Fieldwork and reporting standards for performance audits • Compliance audits under the Uniform Guidance • Latest developments

PREREQUISITE: None

FIELDS OF STUDY:

Auditing Governmental

Governmental Accounting and Auditing Update

COURSE CODE: 150 • 12/6/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** William Wagner

Don't let recent developments slip by you. Understand the latest on governmental accounting and auditing with this fast-paced interactive course that analyzes the recent GASB requirements toward governments and provides an understanding of OMB and Yellow Book requirements.

DESIGNED FOR: Accounting and finance personnel responsible for accounting and financial reporting for governments and auditors of governments

OBJECTIVES: • Apply the most recent requirements of the GASB directed toward governments. • Recall key points related to the latest developments in OMB and Yellow Book requirements. • Identify recent activities of the AICPA.

HIGHLIGHTS: • Federal government activities • Accounting standards updates • ASB Clarity Project • Key changes in audit requirements resulting from the ASB Clarity Project • GASB activities

PREREQUISITE: Knowledge of government accounting and auditing

FIELDS OF STUDY:

Accounting Governmental

Auditing Governmental

This course will be simulcast

Applying the Uniform Guidance in Your Single Audits

COURSE CODE: 151 • 12/7/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** William Wagner

Does a Single Audit have you running in circles? This course provides you with the knowledge to be more efficient and effective at planning and performing audits in accordance with the requirements of the Uniform Guidance and the Single Audit Act. Make sure your skills are up-to-date with the latest information in this challenging audit area.

DESIGNED FOR: Auditors performing Single Audit engagements, internal financial staff of governments and nonprofit entities interacting with auditors

OBJECTIVES: • Analyze the relationship of the Single Audit Act and the OMB Uniform Guidance. • Identify the types of guidance and requirements found in the Uniform Guidance. • Identify fundamental auditee and auditor responsibilities related to a compliance audit of federal awards. • Determine major federal programs. • Determine the requirements of the Single Audit as it relates to understanding internal control, assessing the level of control risk and testing the effectiveness of internal control relative to federal awards. • Identify the Single Audit requirements for testing the direct and material compliance requirements for major programs. • Determine reporting requirements. • Identify the audit and reporting requirements for program-specific audits.

HIGHLIGHTS: • Introduction to Single Audits • Preparation of the schedule of expenditures of federal awards and determining major programs • Understanding, assessing and testing internal control • Testing compliance with federal statutes and regulations and applicable compliance requirements • Auditor reporting in a Uniform Guidance compliance audit • Program-specific audits • Latest developments

PREREQUISITE: Background of nonprofit or governmental accounting and auditing

FIELDS OF STUDY:

Auditing Governmental

****This course will be simulcast****

Oklahoma Accountancy Board Professional Update (Lunch + Learn)

COURSE CODE: 603 • 12/11/18 • 11:30 AM-1:00 PM

LOCATION: OSCPAs Learning Center • Oklahoma City

RECOMMENDED CPE: 1 **LEVEL:** Update

VENDOR: OSCPAs **DISCUSSION LEADER:** Randy Ross

This hour will cover a broad range of events and issues affecting the accounting profession. Come learn the latest in court cases, peer review and Oklahoma actions impacting CPAs.

DESIGNED FOR: OSCPAs members and other accounting staff, specifically those who work in business or industry.

OBJECTIVES: • Learn what decisions and new proposals at the national level have been recently. • Learn what the impact to the profession is at both the state and national levels.

PREREQUISITE: None

FIELDS OF STUDY:

Specialized Knowledge

Specialized Knowledge - Industry

****This course will be simulcast****

QuickBooks Online and Other Top Accounting Software for Small Businesses

COURSE CODE: 152 • 12/12/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

For businesses with up to \$15 million in annual revenue, the number of accounting applications available today can be staggering. Cloud-based solutions such as QuickBooks Online, Xero, Accounting Power and Wave are growing in breadth and depth while traditional desktop and client-server applications continue to add more features, including hosted options. On top of all of this, financial reporting and other add-on solutions can further complicate your decision as to which tools you/your clients should use. Join us to learn which small business accounting application might be the best fit for your/your client's specific needs so you can maximize the return on investment for the solution you choose. You will learn about each solution's key features, target markets, approximate pricing, integration options and other relevant factors to assist in make the right decision. This is the a must-attend course.

DESIGNED FOR: Business professionals working in a small business or providing services to a small business

OBJECTIVES: • Identify relative strengths of competing small business accounting applications and optimal target markets. • Estimate the cost of acquiring and implementing various small business accounting solutions. • Identify and utilize various features to improve the accounting function in small businesses. • Differentiate among various add-on solutions for functions such as financial and operational reporting, sales tax and workflow.

HIGHLIGHTS: • Compare and contrast leading accounting solutions for small businesses • Select the ideal accounting solution for a small business • Calculate the total cost of wwnership and the return on investment of your accounting solution • Identify useful add-on solutions for reporting, workflow, sales tax and other functions

PREREQUISITE: Basic understanding of computer operations and accounting software

FIELDS OF STUDY:

Computer Software & Applications

****This course will be simulcast****

Individual Income Tax Update (1A)

COURSE CODE: 2572-1A • 12/13/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

The president and Congress delivered a revolutionary tax reform plan in late 2017. With the most sweeping changes to the tax code in 30 years now here, this highly informative course responds to all of the latest tax law developments with a full update on changed requirements and a thorough discussion of the planning opportunities that you need to understand to help your clients respond effectively. You will come away from the course with the up-to-date knowledge you need to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs.

DESIGNED FOR: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their individual clients

OBJECTIVES: • Understand strategies and tactics to use in light of tax reform. • Understand the most current guidance on retirement planning. • Understand how to nail down valuable deductions and other reductions to the tax base.

HIGHLIGHTS: • Full coverage of tax reform changes affecting individuals • Complete coverage of all the latest IRS rulings and procedures affecting individuals in general, along with an up-to-date summary of the most important tax court decisions in this area • Tax strategies regarding retirement plans • A focus on tax planning opportunities, including year-end strategies • Practice aids, including inflation-adjusted amounts and some 2018 numbers, including mileage rates and more • Other late-breaking changes

PREREQUISITE: Experience in individual tax planning

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization (1B)

COURSE CODE: 2572-1B • 12/13/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Join us for this practical course, which will present a fresh approach to planning and strategy formulation for your organization. Often thought of as a painful process, planning and strategy formulation is probably one of the most important processes any organization undertakes in order to achieve financial success. We'll explore this fresh approach to many different planning stages, including the marketing plan, the technology plan, the capital plan, the five-year operating plan and much more. Today's dynamic economic environment requires much more careful planning and strategy execution. Come find out how to make that happen for your organization.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Develop strategies for the organization that make an impact. • Avoid the political pitfalls that often come with the planning process. • Maximize the usefulness of the different plans developed for the organization. • Identify the differences between strategic and incremental planning. • Implement strategic planning at the department level. • Make the planning process enjoyable and painless for the entire organization. • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Differences between planning and budgeting • The business model • Strategic plan • Marketing plan • Financial forecasting • Financial risk analysis • Five-year operating plan

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Note: This course is part of the CPE Blowout Cluster

K2's Technology Update (1C)

COURSE CODE: 2572-1C • 12/13/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

Are you ready to learn about the latest trends in technology? Do you sometimes feel lost in the technology jungle? Would you like clear guidance regarding Windows, Office, the Cloud, security, and other technology-related issues? Then join us for this fast-paced and highly informative course that is sure to ramp up your return on technology investment. The technology tools available to businesses have never been better, but many are not taking full advantage of these tools. This course helps professionals, at all levels, understand the major trends in hardware, software and services as well as how to utilize these tools to meet organizational objectives both efficiently and effectively. More than just a course on the latest computers, you will learn about the full spectrum of practical technology available to you and your team and how to implement these tools for maximum impact.

DESIGNED FOR: Business professionals who are interested in how technology affects them and seek an update of relevant technology trends, tools and techniques

OBJECTIVES: • List and describe key features of Windows 10 and identify situations where upgrading might be advantageous. • Analyze developments in mobile technologies and develop an optimal mobile strategy. • Identify security issues facing business professionals and list options for mitigating risk. • List and describe key features of Office 2016 and determine an optimal time to upgrade. • Identify major trends in hardware, including desktops, laptops, servers, tablets, storage and printing. • Develop strategies for successful Cloud implementations, including accounting and tax, document management, workflow and data storage and synchronization applications. • Define virtualization and identify how it potentially changes the technology infrastructure in your office.

HIGHLIGHTS: • Developments in hardware and emerging trends • Microsoft Windows 10 and Office 2016 • Security update – a new day, with new risks • Mobility update – best practices for taking it with you • Virtualization and what it can mean to your organization • The Cloud and where it belongs in your organization

PREREQUISITE: Fundamental understanding of basic technology concepts

FIELDS OF STUDY:

Information Technology

Note: *This course is part of the CPE Blowout Cluster*

S Corporation, Partnership and LLC Tax Update (2A)

COURSE CODE: 2572-2A • 12/13/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

Designed for practitioners who want the latest information on tax changes affecting your business clients or employers, this course provide invaluable knowledge, strategies, techniques, innovative tax planning concepts, income-generating ideas and other planning opportunities available to S corporations, partnerships, LLCs and LLPs.

DESIGNED FOR: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their business clients or employers

OBJECTIVES: • Understand the major current planning issues for businesses. • Understand how tax reform affects planning for pass-throughs. • Understand what pass-throughs can do in light of tax law changes.

HIGHLIGHTS: • Coverage of applicable tax reform changes • Basis issues • S corporation employees • Coverage of the business tax changes • A review of the key cases, rulings and tax law changes affecting S corporations, partnerships, limited liability companies and limited liability partnerships

PREREQUISITE: Experience with pass-through entity clients

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques (2B)

COURSE CODE: 2572-2B • 12/13/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Forecasting and budgeting are two words that often draw an adverse reaction from many financial professionals. In this course, let us show you an innovative approach to planning and budgeting. Move beyond the traditional techniques and learn easier ways to complete the process while cutting out the political pitfalls that end up causing a lack of accountability and can be demotivating to the staff. During the course we will cover such topics as the sales/income plan, capital equipment planning, the one-year operating plan (formerly referred to as a budget), the monthly operating plan, cash planning, risk planning and much more. Join us for this course as we help you streamline your forecasting and budgeting processes, which turns into a win-win for the employees and the organization.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Develop a one-year operating plan (formerly referred to as a budget). • Avoid the political pitfalls that often come with the forecasting and budgeting processes. • Maximize the usefulness of the forecasts developed for the organization. • Perform a financial risk analysis. • Perform an EVA analysis (PV, ROI and Modified ROI). • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Sales/income plan • Intermediate planning • Technology plan • Capital equipment planning • One-year operating plan • Monthly planning • Cash plan • Risk plan

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Note: *This course is part of the CPE Blowout Cluster*

K2's Advanced Excel Reporting – Best Practices, Tools and Techniques (2C)

COURSE CODE: 2572-2C • 12/13/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

If you need to build advanced Excel reports, including reports where the source data resides in your accounting software or another database, then do not miss this course. You will learn how to use Open Database Connectivity (ODBC) and Online Analytic Processing (OLAP) to connect Excel to external data sources, such as your accounting software database, to extract data for reporting and analysis. You will also learn how to incorporate PivotTables into your reporting routines, including how to add calculations to your PivotTables, how to group PivotTable data into fiscal reporting periods and how to filter your PivotTables using Slicers. You will also learn best practices for presenting compelling and captivating Excel-based reports and charts, and how to use two Excel add-ins – BizNet’s Excel Business Information Suite and Microsoft’s Power Pivot – to streamline and automate many of the manual processes associated with building Excel-based reports. Many accounting and financial professionals spend far too much time in Excel accessing and converting financial data into useful reports. If there is the chance you may not be taking full advantage of all that Excel has to offer as a reporting tool, then you should plan to attend this course.

DESIGNED FOR: Accounting and financial professionals who use Excel for reporting and want to reduce the risk of errors, simplify reporting processes and improve the quality of reports

OBJECTIVES: • Link and import data from external databases – including multi-table databases – into Excel. • Use Tables and PivotTables to create accurate financial reports and analyses. • List and apply Excel shortcuts for formatting financial reports. • Implement Excel templates to improve reporting productivity. • Identify opportunities to work with third-party tools to streamline reporting in Excel.

HIGHLIGHTS: • Accessing and linking data from external data sources • Creating dynamic reports • Visual reporting and analysis • Reporting with Excel add-ins

PREREQUISITE: Strong working knowledge of Excel 2007 or newer

FIELDS OF STUDY:

Accounting

Note: *This course is part of the CPE Blowout Cluster*

Maximizing Your Social Security Benefits (3A)

COURSE CODE: 2572-3A • 12/14/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

DESIGNED FOR: Practitioners who have baby boomer clients with significant wages or earned income

OBJECTIVES: • Identify who is entitled to retirement benefits and in what amounts. • Summarize the factors one must consider in determining when to take benefits. • Discuss the taxation of Social Security benefits and how this impacts other income tax planning. • Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the who and when of the receipt of Social Security benefit payments.

HIGHLIGHTS: • Retirement benefits: What the amount of benefits is in various circumstances • Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client? • Claiming on Social Security: Advantages and disadvantages at ages 62, 66 and 70 • Planning: What clients approaching retirement age should consider now with respect to benefits for them, their spouses and their children • Coordinating benefits: Should you take Social Security first and higher-balance IRA distributions later, or take IRA balances first and enhanced Social Security benefits later?

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Annual FASB Update and Review (3B)

COURSE CODE: 2572-3B • 12/14/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides an overview of recent FASB accounting and reporting developments. The course begins by reviewing recent Private Company Council (PCC) activities and recently issued Accounting Standards Updates (ASUs), analyzing guidance that has a major effect on all industries, including those covering revenue recognition and leases. Special attention is given to standard setters' activities that affect small and medium-sized entities. Examples and illustrations provide hands-on application to help you assess and implement the new standards and guidance applicable to your practice and clients.

DESIGNED FOR: Practicing CPAs and their staff, both in public accounting and business and industry, controllers, accountants and other financial accounting personnel involved in financial statement preparation and review

OBJECTIVES: • Be aware of recent private company standard setting activities. • Review the latest FASB Accounting Standards Updates (ASUs). • Understand and apply the FASB's comprehensive new Revenue Recognition guidance – Topic 606, Revenue from Contracts with Customers, and its related updates. • Understand the new lease accounting guidance found in Topic 842, Leases • Recall key provisions of recently issued FASB Updates.

HIGHLIGHTS: • Private company standard setting activities • Recent FASB Accounting Standards Updates (ASUs) • Revenue Recognition – Topic 606, Revenue from Contracts with Customers, and its related updates • Topic 842, Leases • Other recently issued FASB Updates

PREREQUISITE: Experience in financial accounting and reporting

FIELDS OF STUDY:

Accounting

Note: *This course is part of the CPE Blowout Cluster*

Compilation Engagements Under SSARS (3C)

COURSE CODE: 2572-3C • 12/14/18 • 8:30 AM-12:00 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: OSCP A **DISCUSSION LEADER:** Kurt Oestrieher

Gain a comprehensive overview of all of the requirements necessary to properly conduct a compilation engagement under SSARS. The impact of SSARS 21 and the changes to practice will be a focal point. Note: This course is recommended to fulfill four hours of the Oklahoma Accountancy Board's compilation only requirement.

DESIGNED FOR: CPAs in public accounting who perform or manage engagements in accordance with SSARS

OBJECTIVES: • Provide a comprehensive overview of Compilation and Preparation Standards in AR-C 80 and AR-C 70. • Understand changes to the compilation engagement as a result of SSARS 21. • Introduce documents and templates that will improve quality and profitability of your write-up practice.

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Compilation

Note: *This course is part of the CPE Blowout Cluster*

Select Estate and Life Planning Issues for the Middle-Income Client (4A)

COURSE CODE: 2572-4A • 12/14/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

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

DESIGNED FOR: CPAs who advise clients on estate planning

OBJECTIVES: • Understand various documents used in estate planning. • Identify use of trusts and other financial arrangements. • Know what issues clients confront, and potential solutions.

HIGHLIGHTS: • More than 20 documents clients should have that are neither a will nor a trust • Provisions you need in a will • Trusts and other arrangements for children • Durable powers of attorney for health care and for financial matters • Asset protection strategies

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

Note: *This course is part of the CPE Blowout Cluster*

Proven Controls to Steer You Clear of Fraud (4B)

COURSE CODE: 2572-4B • 12/14/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Organizations that fall victim to fraud (and that is every organization in the world) have many controls in place to combat fraud. In this course we will discuss means and methods to stop fraud and the controls that affected organizations employ to seek improvements for the organizations.

DESIGNED FOR: CPAs in public practice and industry who wish to educate clients or colleagues on how to better prevent fraud from occurring at the source – would-be fraudsters – as well as to seek means to improve anti-fraud controls

OBJECTIVES: • Understand the prevalence and incredible cost of fraud. • Learn what drives seemingly honest people to steal. • Understand that there are many layers in fraud defense. • Understand that checklists can help both management and us to focus in areas we may have overlooked.

HIGHLIGHTS: • Fraud's cost – ACFE's Report to the Nations; ancillary costs • Why good folks go bad – What studies indicate; five interesting findings; red flags • Combating fraud with controls • Fraud checklists

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Note: *This course is part of the CPE Blowout Cluster*

AICPA Professional Ethics (4C)

COURSE CODE: 2572-4C • 12/14/18 • 1:00 PM-4:30 PM

LOCATION: Sheraton Reed Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: OSCPA **DISCUSSION LEADER:** Kurt Oestrieher

Stay current on various aspects related to the AICPA Professional Ethics and the online Code of Professional Conduct. Both public and industry ethics issues will be covered. Note: This course is recommended to fulfill four hours of the Oklahoma Accountancy Board's ethics requirement.

DESIGNED FOR: For CPAs in public practice and industry

OBJECTIVES: • Learn about the online Code of Professional Conduct. • Gain a comprehensive overview of the ethics rules that apply to members in both public practice and industry, including case studies. • Discuss any proposed changes to the Code of Professional Conduct.

PREREQUISITE: None

FIELDS OF STUDY:
Behavioral Ethics

Note: *This course is part of the CPE Blowout Cluster*

Form 990: Exploring the Form's Complex Schedules

COURSE CODE: 153 • 12/17/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: AICPA **DISCUSSION LEADER:** Jeanette Bax-Kurtz

Mastery of the current Form 990 beyond its core form pages requires understanding of the form's transparency demands relating to multiple complex issues: transactions with certain insiders; expanded disclosure of highly-comp'd individuals' calendar year compensation; identifying and reporting in the presence of related organizations, nuances of the two public support tests; undertaking of foreign operations; and more. This course covers the most advanced tax and nonprofit issues that are the subject of the Form 990's schedules. Participants will not only gain an understanding of the tax and practical points necessary to complete Schedules A, C, F, J, K, L, N and R of the current Form 990, but also be advised as to how to communicate with exempt clients on each of these Schedules' unique demands.

DESIGNED FOR: CPAs, attorneys and nonprofit managers

OBJECTIVES: • Distinguish between the in-flows of each of the public support tests, apply each test's calculations and identify both what makes a supporting organization and note such entities' types and attendant reporting obligations. • Distinguish the reporting obligations of 501(c)(3) organizations with respect to lobbying versus that of the proxy tax in place for 501(c)(4), (5) and (6) organizations; and note required electioneering reporting of all 501(c) entities. • Recognize the triggers by which Schedule F is mandated. • Recall the definitions of "interested persons" applied within each Part of Schedule L. • Recognize the expanded compensation reporting and management practices inquired of in Schedule J. • Appreciate both the need for bond counsel involvement in completing Schedule K and the diverse scenarios that trigger Schedule N. • Identify the common reporting disclosures required in the presence of related organizations and the unique reporting demands applied based on type of entity.

HIGHLIGHTS: • Key issues that affect how public charities are classified and related Schedule A reporting • The various public policy realms inquired of in Schedule C • Complexity and problems within Schedule F's instructions • Identification of, and reporting in Schedule R, of related organizations • The various types of transactions with interested persons required to be disclosed in Schedule L • Critical issues to avoid in Schedules K and N • Items to watch when completing Schedule J's Parts I and II

PREREQUISITE: Basic Knowledge of the "Core Form" 990 Parts I-XII

FIELDS OF STUDY:

Taxes

Nonprofit Financial Reporting: Mastering the Unique Requirements

COURSE CODE: 154 • 12/18/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Jeanette Bax-Kurtz

Are you aware of how nonprofit financial statements will change because of FASB's Financial Statement Standard? Do you know what makes nonprofit accounting and financial reporting different? Avoid the potholes of confusion and provide a financial picture that end users can truly understand. Through a combination of practical guidance and case studies, this course provides insight into what makes nonprofits different. As well, you will receive guidance on FASB's new financial statement standard which will have a major impact on the financial reporting for nonprofits, allowing you to clear the hurdles in an efficient and effective manner.

DESIGNED FOR: Professionals working with or in the nonprofit environment

OBJECTIVES: • Identify the impact of the FASB's nonprofit Financial Statement Standard. • Identify the unique aspects of the nonprofit environment. • Apply the unique nonprofit accounting and reporting requirements. • Recall ways to perform more effective audits of nonprofit organizations with better knowledge of nonprofit accounting and reporting requirements.

HIGHLIGHTS: • Core elements of financial reporting • Exchange transactions and contributions • Reporting and measuring results • Impact of FASB's nonprofit Financial Statement Project

PREREQUISITE: Experience in the nonprofit environment

FIELDS OF STUDY:

Accounting Governmental

Specialized Knowledge - Nonprofit

****This course will be simulcast****

Multistate Income Tax

COURSE CODE: 155 • 12/19/18 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** William Murphy

You can conquer the theoretical conundrums and compliance issues caused by the question of whether or not a business has nexus in a particular jurisdiction. Be the one to guide your client skillfully through the maze of multistate corporate tax codes. Rapidly develop a working knowledge of both multistate tax compliance and related planning opportunities. With the rate of change, you can't afford to be out-of-date with your knowledge of this critical tax area.

DESIGNED FOR: Experienced tax professionals and accountants; private industry accounting and finance managers

OBJECTIVES: • Describe the key principles of multistate taxation. • Identify the implications of establishing nexus in various taxing jurisdictions. • Analyze client operations and devise strategies that will minimize your client's overall sales and/or income tax liability. • Recognize the impact of recent judicial rulings in various states on client operations. • Determine to what extent the state taxation of internet-based transactions may impact current and future client activities.

HIGHLIGHTS: • Constitutional limits and P.L. 86-272 • Nexus, UDITPA and MTC • Calculation of state taxable income • Filing methods for multistate taxpayers • Apportionment and allocation • Multistate income tax planning • Audit defense strategies

PREREQUISITE: Experience in corporate taxation

FIELDS OF STUDY:

Taxes

Reviewing Partnership Tax Returns: What Are You Missing?

COURSE CODE: 156 • 12/20/18 • 8:30 AM-12:00 PM

LOCATION: OSCP Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** William Murphy

Join us as we discuss the common errors practitioners make on partnership tax returns that are often missed by review staff. The intent of this course is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting and more. This course follows a highly illustrative case study format to increase participant comprehension and retention.

DESIGNED FOR: CPAs working with clients requiring up-to-date expertise in partnership taxation for the current tax season

OBJECTIVES: • Identify common mistakes made on partnership tax returns. • Determine strategies to avoid making mistakes on partnership tax returns.

HIGHLIGHTS: • Form 1065 • Schedules K and K-1 • Schedules M-1 and M-2 • Form 4562 • Form 4797 • And more

PREREQUISITE: Basic knowledge of partnership income taxation

FIELDS OF STUDY:

Taxes

Reviewing S Corporation Tax Returns: What Are You Missing?

COURSE CODE: 157 • 12/20/18 • 1:00 PM-4:30 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** William Murphy

Join us as we discuss the common errors practitioners make on S corporation tax returns that are often missed by review staff. The intent of this course is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting and more. This course follows a highly illustrative case study format to increase participant comprehension and retention.

DESIGNED FOR: CPAs working with clients requiring up-to-date expertise in S corporation taxation for the current tax season

OBJECTIVES: • Identify common mistakes made on S corporation tax returns. • Determine strategies to avoid making mistakes on S corporation tax returns.

HIGHLIGHTS: • Form 1120S • Schedule K-1 • Schedule L • Schedules M-1 and M-2 • Form 4562 • Form 4797 • And more

PREREQUISITE: Basic knowledge of S corporation income taxation

FIELDS OF STUDY:

Taxes

Business Tax Returns: Staff Essentials

COURSE CODE: 158 • 1/7/19 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Federal Tax Workshops, Inc. **DISCUSSION LEADER:** Doug Van Der Aa

This course is designed for practitioners with minimal or no tax experience to prepare complete business tax returns by illustrating the process with filled in tax forms.

DESIGNED FOR: Tax return preparers with little or no experience and practitioners seeking an update on basic tax preparation for business returns

OBJECTIVES: • Gain a working knowledge of the federal taxation and the business tax return preparation process. • Enable neophyte practitioners to see the big picture for corporate return preparation. • Apply key tax return concepts using filled in forms and numerous practice aids.

HIGHLIGHTS: • Preparation of business tax returns • Form 1120S and Schedule M-1, M-2 and M-3 • Form 1065 and Schedule K-1 and M-3 • Depreciation, Form 4562 • Business property transactions, Form 4797 • New Affordable Care Forms 8941, 1095-B, 1095-C, 1094-B and 1094-C • Tax structure and tax determination • Business income and deductions: Schedule C and F • Sales and exchanges of property (including securities) • Profit (or loss) from business and SE Tax • S corporation and partnership returns • Special tax computation (including credits) • Alternative Minimum Tax

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Individual Tax Returns: Staff Essentials

COURSE CODE: 159 • 1/8/19 • 8:30 AM-4:00 PM

LOCATION: OSCPA Learning Center • Oklahoma City

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Federal Tax Workshops, Inc. **DISCUSSION LEADER:** Doug Van Der Aa

This course is designed for practitioners with minimal or no tax experience to prepare complete tax returns by illustrating the process with filled in tax forms.

DESIGNED FOR: Tax return preparers with little or no experience and practitioners seeking an update on basic tax return preparation

OBJECTIVES: • Gain a working knowledge of the federal taxation and the individual tax return preparation process. • Enable neophyte practitioners to see the big picture for individual return preparation. • Apply key tax return concepts using filled in forms and numerous practice aids.

HIGHLIGHTS: • Preparation of individual returns • Wage earners • Capital gain and loss gross income • Schedule A deductions • Schedule E income • Schedule D gains • New Affordable Care Forms 8962 and 8965 • Tax structure and tax determination • Gross income • Itemized deductions: personal use activity • Itemized deductions: employment and investment related expenses • Deductions for AGI and Schedule E • Special tax computation • Credits

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

TULSA

Tackling the Tough Issues in Adopting the New Revenue Recognition Standard

COURSE CODE: 200 • 6/25/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Michael Morgan

Whether you are ready or not, the effective date of the new revenue recognition standard is right around the corner. The time to execute your implementation plan is now. Are you ready? In this course, in addition to reviewing the five-step revenue recognition model and the recent updates that impact the standard, we will explore some industry specific topics that have been challenging for entities adopting the new standard. Topics covered include identifying performance obligations, licenses, customer loyalty programs, other material right options, plus other transition issues such as the impact on income taxes and financial systems.

DESIGNED FOR: Practicing CPAs and their staff, both in public accounting and business and industry – controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review

OBJECTIVES: • Apply the FASB's new revenue recognition guidance found in ASC Topic 606. • Describe the FASB's new five-step revenue recognition model. • Discuss the presentation and disclosure requirements in the new standard. • Utilize hands-on examples and illustrations to increase your overall understanding and application of the material. • Comprehend industry and issue specific guidance related to revenue recognition. • Identify operational implementation issues related to adopting the new standard.

HIGHLIGHTS: • ASC Topic 606, Revenue from Contracts with Customers • The FASB's new five-step revenue recognition model, including hands-on examples and illustrations of the new guidance • Presentation and disclosure requirements • Recent ASUs that provide implementation guidance for the standard • Industry-specific implementation issues and guidance • Identifying performance obligations • Accounting for licenses • Identifying a material right in an option • Other operational issues related to implementation

PREREQUISITE: Experience in financial accounting and reporting

FIELDS OF STUDY:

Accounting

Guide to SSARS No. 21 Preparation of Financial Statement and Compilation Engagements

COURSE CODE: 201 • 6/26/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Michael Morgan

Be the go-to person on compilation and financial statement preparation engagements. Specifically designed for preparation and compilation practitioners and their staff, this course will provide you with a hands-on application for performing preparation and compilation engagements. You will learn the ins and outs of relevant sections of SSARS No. 21, Clarification and Recodification, the most significant change to the SSARS since their inception more than 30 years ago. This course will bring you up to date on SSARSs requirements and guidance as it relates to preparation and compilation engagements. More importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform those engagements. Plus, the course will cover new guidance relevant to compilation and preparation engagements which was introduced by SSARS No. 22, Compilation of Pro Forma Financial Information, and SSARS No. 23, Omnibus Statement on Standards for Accounting and Review Services – 2016.

DESIGNED FOR: Accounting practitioners and their staff performing and managing preparation and compilation engagement services

OBJECTIVES: • Understand and apply relevant sections of SSARS No. 21, Clarification and Recodification. • Be familiar with guidance impacting compilation and preparation engagements which is contained in SSARS Nos. 22 and 23. • Be familiar with preparation and compilation work program examples. • Be aware of the most recent reports and other required communications. • Keep abreast of relevant ARSC agenda items and projects. • Utilize hands-on examples and illustrations to increase your overall understanding and application of the material.

HIGHLIGHTS: • Relevant sections of SSARS No. 21, Clarification and Recodification • Updates to SSARS No. 21 guidance due to issuance of SSARS Nos. 22 and 23 • Comprehensive sample engagement work programs for preparation and compilation engagements • Prescribed form, specified line item, pro forma and other engagement variations • Complete illustrations of relevant engagement letters, reporting and other required communications for preparation and compilation engagements • SSARS No. 21 implementation issues and peer review feedback

PREREQUISITE: Experience in performing and managing preparation and compilation engagements

FIELDS OF STUDY:

Auditing

Compilation

Current Issues in Accounting and Auditing: An Annual Update

COURSE CODE: 202 • 6/26/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Michael Morgan

Designed for accounting and attestation practitioners at all levels in both public accounting and business and industry, this course provides an overview of recent accounting, compilation, preparation, review and attestation matters including: Recently issued Accounting Standards Updates (ASUs); the FASB's comprehensive new Revenue Recognition standard – Topic 606; Lease Accounting – Topic 842; Financial Instruments; SSARS No. 21, Clarification and Recodification and other new standards issued by the ARSC; recent AICPA and PCAOB releases; and other important A&A practice matters you should be aware of.

DESIGNED FOR: Accounting and attestation practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters' activities

OBJECTIVES: • Review recently issued FASB Accounting Standards Updates. • Understand the FASB's comprehensive new revenue recognition standard, Topic 606. • Review the FASB's new lease accounting standard, Topic 842. • Become up-to-date with matters on the FASB's technical agenda. • Understand SSARS No. 21, Clarification and Recodification and other recently issued SSARS. • Be familiar with new and proposed AICPA and PCAOB releases. • Utilize hands-on examples and illustrations to increase your overall understanding and application of the material.

HIGHLIGHTS: • Recently issued FASB Accounting Standards Updates • Revenue recognition • Leases • Financial instruments • SSARS No. 21, Clarification and Recodification, and other recently issued SSARS • Recently issued AICPA and PCAOB standards • Other important A&A practice matters

PREREQUISITE: Experience in accounting and attestation

FIELDS OF STUDY:

Accounting
Auditing

Audits of 401(k) Plans

COURSE CODE: 203 • 6/27/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Robert Bedwell

Since 401(k) plans make a popular option for employee benefit plans, auditors of employee benefit plans must have the proper skills to audit these plans effectively. You will work through how to audit a 401(k) plan and prepare financial statements that satisfy ERISA and SEC requirements. Tap into ways to plan and conduct 401(k) audits more efficiently and effectively, and understand the differences between 401(k) audits and other employee benefit plan audits.

DESIGNED FOR: Auditors of employee benefit plans, accountants in business and industry and those responsible for company benefits

OBJECTIVES: • Recognize the requirements for 401(k) audits to distinguish between audits of other types of employee benefit plans and 401(k) audits. • Identify efficient and effective ways to plan and conduct 401(k) audits. • Recognize new developments affecting 401(k) audits.

HIGHLIGHTS: • Background of 401(k) audits • Audit planning and pre-engagement activities • Internal control considerations • Auditing the statement of net assets available for benefits • Auditing the statement of changes in net assets available for benefits • Other auditing considerations • The auditor's report • Financial statement disclosures • Supplemental schedules

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Accounting and Auditing Update for Small Businesses

COURSE CODE: 204 • 6/28/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** Robert Bedwell

Geared toward practitioners who provide accounting and auditing services to small businesses, this course updates you on the new accounting, auditing, compilation and review standards and other professional guidance that impact small businesses and their auditors. Materials include practical applications of the topics covered to help you understand and apply the standards to real-life scenarios. With the rate of change in today's regulatory environment, you must stay current on all of the topics impacting the profession.

DESIGNED FOR: CPAs who require a review of recent accounting and auditing pronouncements

OBJECTIVES: • Identify recently issued FASB, ASB and ARSC guidance and standards that impact small businesses. • Identify key concepts related to exposure drafts and other projects in accounting and auditing.

HIGHLIGHTS: • Accounting standards updates, including an update on leases, financial instruments and revenue recognition • Latest activity from ARSC • Current FASB projects • An update on audit and attest standards • Private company financial reporting

PREREQUISITE: Previous auditing and accounting experience

FIELDS OF STUDY:

Accounting

Auditing

Accounting Six Pack

COURSE CODE: 205 • 7/30/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Business Learning Institute **DISCUSSION LEADER:** Ray Thompson

This course will provide an introduction to current and forthcoming accounting issues for accountants in industry and the CPAs who serve them. You may select approximately six modules, each of which will have 1.5 CPE hours devoted to them. The focus will be on issues most relevant to CPAs who work with or for small to medium-sized clients. Extensive examples and real-life illustrations will be used. Materials are continually updated in the light of new standards and developments.

DESIGNED FOR: CPAs in industry who prepare and analyze financial reports and CPAs in public practice who need an overview of current accounting standards

OBJECTIVES:

- Obtain a broad-based understanding of a wide range of accounting issues today and in the coming 12 months.
- Understand how SEC, AcSEC, EITF, ASB and IASB are adapting to demands for different, more timely and accurate financial information.

HIGHLIGHTS:

- FASB overview – Where are they headed?
- Revenue recognition – Implementation issues in construction and nonprofits
- Financial instrument accounting
- Private company reporting update
- Cash flow reporting
- Related Parties and Fraud – An update

PREREQUISITE: Familiarity with financial reports and/or accounting standards

FIELDS OF STUDY:

Accounting

Auditing

Specialized Knowledge - Industry

Outsourcing and Cybersecurity: What CPAs Need to Know

COURSE CODE: 206 • 7/31/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Business Learning Institute **DISCUSSION LEADER:** Ray Thompson

Many small to medium-sized companies now outsource business processes in areas such as payroll collection or financial reporting. This involves sharing data across a variety of electronic platforms thereby making themselves vulnerable to cyber-attack. This course uses extensive examples to highlight the effects of cybersecurity breaches and strategies to mitigate these risks.

DESIGNED FOR: Accountants who are involved in decisions to outsource business processes; External accountants who audit or review financial statements where outsourcing of business processes takes place; Accountants who need to advise their clients or companies on making sound outsourcing decisions

OBJECTIVES: • Identify the risks that outsourcing business processes brings to your company or clients. • Become familiar with the assurance services that reduce these risks. • Study cases involving data breaches and their effects on the company's controls and information systems. • Recognize the accounting and audit standards which address data controls and breaches. • Become aware of practical strategies to mitigate vulnerability. • Gain insights into the responsibilities of service providers, external and internal accountants and audit committees in addressing cybersecurity risk.

HIGHLIGHTS: • Data security and breaches – lessons of experience • What is cyber risk and how could it hit our company • A risk based approach to outsourcing business processes • Accounting standards for reporting and disclosing breaches • Audit and assurance issues, SOC reports • What is a cybersecurity audit? • Cybersecurity insurance – who needs it? • Audit Committee responsibilities

PREREQUISITE: Prior learning or experience in revenue accounting

FIELDS OF STUDY:

Accounting

Implementing FASB's New Lease Standard: ASU 2016-02 Accounting for Leases – Examples and Practical Approaches

COURSE CODE: 207 • 7/31/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Business Learning Institute **DISCUSSION LEADER:** Ray Thompson

The recently issued lease standard represents a radical departure from previous lease guidance. Many financial statements will recognize potentially significant assets and liabilities for the first time. The impact will be uneven depending on the business and the reaction of their creditors. This course aims to guide participants in understanding how the new standard will affect their company or clients and the practical implementation strategies which might ease the burden of transition.

DESIGNED FOR: Preparers and accountants in public practice and industry who need to understand how the new leasing rules will affect their key accounting numbers; Accountants who deal with financial institutions will gain a preview of the challenges they are likely to face

OBJECTIVES: • Identify how the transition from operating leases to capitalization will affect companies of all sizes. • Explain the fundamental principles of the right to use model for capitalizing leases. • Distinguish which lease contracts are scoped into and out of the standard. • Recognize how the balance sheet treatment of leases will alter financial statement numbers, ratios, and loan covenants. • Identify the right of use, present value model for capitalizing leases. • Review the transition and disclosure implications of the new standard.

HIGHLIGHTS: • What was wrong with lease accounting? • The asset-liability approach to leases and its effect on the balance sheet • The effect of lease changes on covenants and likely lender reaction • Implementing the right of use, approach model for lessees and lessors • Renewal, termination and other lease specific issues • Implementation and transition considerations

PREREQUISITE: Prior learning or experience in lease accounting

FIELDS OF STUDY:

Accounting

Auditing

Surgent's Individual and Financial Planning Tax Camp

COURSE CODE: 208 • 8/27/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Each year brings its own set of tax planning challenges, and this year of sweeping tax reform presents more challenges than most. This course aims to arm tax planners with planning strategies and ideas that wealthy clients, middle-income clients and closely held business owners need to consider right now to take advantage of present opportunities and plan for future tax advantages. Learn strategies that can really have an impact on client lives, while also bringing value to you and your firm.

DESIGNED FOR: Those involved in tax planning for individuals who need to go beyond basic tax and financial planning techniques

OBJECTIVES: • Mine a tax return for tax planning with a client. • Understand the planning implications of the current environment. • Determine the best tax strategies for retirement. • Understand tax planning for the middle-income client.

HIGHLIGHTS: • Understanding the environment: What's new, what's expired or expiring, and what's likely to change • Review of new tax reform • Reading a tax return for developing client-specific tax strategies • Will there be more changes in the individual tax laws? • New alimony rules • Family income-splitting strategies that need to be considered • Income tax issues: impact on timing of other income, selection of investments • Using Roth IRAs and Roth contribution programs to best advantage • Taking distributions: Matching timing to client requirements • Qualified plan contributions to reduce current income and Social Security tax: Implications for business owners and self-employed • Prioritizing allocations among investment, retirement and college funding vehicles • What to do about itemized deductions in light of the higher standard deduction • Trans-generational planning: income and gain-splitting • Identifying tax opportunities: reviewing the prior-year return to develop a plan for the future • Planning for middle-income taxpayers: Financial planning for the young, the working and those approaching or in retirement

PREREQUISITE: Experience in individual income tax planning and income tax return preparation

FIELDS OF STUDY:

Taxes

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

COURSE CODE: 209 • 8/28/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Social Security seems poised for changes in benefits and eligibility age. The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security and the myriad of all the other related retirement planning issues.

DESIGNED FOR: Practitioners who have baby boomer clients with significant wages or earned income

OBJECTIVES: • Identify who is entitled to retirement benefits and in what amounts. • Identify factors to consider in determining when to take benefits. • Discuss taxation of Social Security benefits and how this impacts other income tax planning. • Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the who and when of the receipt of Social Security benefit payments. • Explain Medicare and the prescription drug provision; describe the basic supplementary insurance plans that are available to fill in the gaps in basic Medicare coverage.

HIGHLIGHTS: • Legislative developments • A full chapter devoted to determining the best planning options for maximizing joint Social Security benefits • Retirement benefits: Amount of benefits in various circumstances; how the amounts are distributed within the family unit • Qualification: Has the client retired? How business entities may be used for Social Security advantage • Income taxation of Social Security: Avoidance tactics • Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client? • Hiring the spouse: When is it effective? • Disability benefits • When to start Social Security benefits: Advantages and disadvantages at ages 62, 66 and 70 • Coordinating benefits: Should you take Social Security first and higher-balance IRA distributions later, or take IRA balances first and enhanced Social Security benefits later? • Pensions: Distribution strategies; how to use the minimum distribution rules in concert with Social Security benefits • IRAs: Is it time to convert to a Roth? • Medicare, Part D prescription drugs: What retirees need to know

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

Limited Liability Companies: Losses, Liquidations, Terminations, Continuations and Sales

COURSE CODE: 210 • 8/29/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

DESIGNED FOR: CPAs with clients using the LLC or LLP structure who need to understand advanced issues, problems and planning strategies

OBJECTIVES: • Identify the limitations on an investor's ability to deduct LLC losses. • Discuss the tax consequences of a liquidation of a partner's interest. • Describe the options when a partnership terminates or continues following an acquisition or merger. • Explain the tax consequences of a sale of an interest and distinguish such consequences from the tax consequences when a partnership or LLC is acquired or merges into another LLC or partnership.

HIGHLIGHTS: • Partnership losses: When are they deductible? • Death or retirement of a member or partner – Understanding the alternatives • Continuation and termination in the context of a merger or acquisition • Sales of an LLC interest – holding period and hot asset issues

PREREQUISITE: A beginning course in LLCs/partnerships; experience with LLC/partnership clients

FIELDS OF STUDY:

Taxes

S Corporations: Compensation and Redemptions

COURSE CODE: 211 • 8/29/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

This course goes beyond the basics and addresses important practical issues that an experienced practitioner must know. Even if you have attended other S corporation courses, you will learn something new in this course.

DESIGNED FOR: All practitioners and controllers who have attended a basic S corporation course and want to understand more complex issues and their practical implications

OBJECTIVES: • Appreciate how corporation planning can be used in an S corporation to change the effects of the one-class-of-stock rule. • Describe the tax consequences of a redemption of stock in an S corporation. • Discuss the major tax considerations in estate planning for S corporation shareholders.

HIGHLIGHTS: • Compensation planning in S corporations, including limitations in a family-controlled business • Use of redemptions • Estate planning for S corporation shareholders, including buy-sell agreements, QSubs, ESBTs and uses of life insurance

PREREQUISITE: A basic course in S corporations; some experience in advising S corporations and their shareholders

FIELDS OF STUDY:

Taxes

Form 990: Mastering Its Unique Characteristics

COURSE CODE: 212 • 8/30/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Jeff Lieman

Explore the tax information and inherent nonprofit organization issues to be mastered in properly preparing the current Form 990. This course covers the numerous reporting demands the 990 imposes, including how to respond to the Form's demands for narrative answers. Participants will gain an understanding of the tax and practical points essential to appropriate completion of the Form 990 and be guided on advising exempt clients on the Form's complexities and diverse demands.

DESIGNED FOR: CPAs, attorneys and nonprofit managers

OBJECTIVES: • Recognize and apply the following definitions unique to Form 990: Who is a manager required to be disclosed upon Part VII-A of the Core Form; required elements of manager's compensation to be disclosed; and when third party entities are related organizations (necessary both for Part VII-A compensation reporting and for Schedule R). • Recognize the detail sought by the IRS in reporting on both program service accomplishments and changes in operations in Part III of the Core Form. • Appreciate the unique terminology employed in the Core Form's key Governance Part (VI). • Appreciate 990 definitions and tax conventions employed in reporting on all aspects of financial statements (Parts VIII, IX and X). • Recognize the importance of making accurate and expansive disclosures via Schedule O relating to six priority governance inquiries made in Part VI. • Prepare for the most common Schedules that typically apply to 990 filers: Identification of public charity status (Schedule A); reporting on donors (Schedule B); financial statement line items and asset-sensitivities (Schedule D); reporting on fundraising events, gambling and use of professional fundraisers (Schedule G); grant-making (Schedule I); and capture of property (non-cash) contributions (Schedule M). • Note the premises by which Schedule L is triggered.

HIGHLIGHTS: • Primacy of the Form 990 as a one-size-fits-all reporting mechanism • Form 990 preparation, sequencing and data gathering; and keys to getting Form 990 preparation right the first time • Addressing presence of related organizations • Identification of managers and measurements of their compensation • 990 versus books-and-records financial statement detail • Disclosures of governance inputs and boards' employ of policies

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Nonprofit Accounting and Auditing Update

COURSE CODE: 213 • 8/31/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** Jeff Lieman

The best avenue to success is to be indispensable to your clients. The best way to become indispensable is to have a solid understanding of your client's business. This course details the latest developments affecting nonprofits such as FASB requirements directed toward the organizations and information on the latest OMB and Yellow Book developments.

DESIGNED FOR: Accounting and finance personnel responsible for accounting and financial reporting for nonprofits and auditors

OBJECTIVES: • Apply the most recent requirements of the FASB directed toward nonprofits. • Recall key points related to the latest developments in OMB and Yellow Book requirements. • Identify recent activities of the AICPA.

HIGHLIGHTS: • Federal government activities • Accounting standards updates • ASB Clarity Project • AICPA activities and emerging issues related to nonprofit entities • Private company financial reporting

PREREQUISITE: Knowledge of nonprofit accounting and auditing

FIELDS OF STUDY:

Accounting Governmental

Auditing Governmental

Specialized Knowledge - Industry

What CPAs Need to Know to Avoid IRS Audits and Conflict When Audited

COURSE CODE: 214 • 9/20/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Michael Gregory Consulting, LLC **DISCUSSION LEADER:** Michael Gregory

This course initially looks at the IRS, how it is organized and offers practitioners ideas to avoid an audit and what to do if audited. This includes considering the use of experts such as appraisers and business valuers. After lunch, we will participate in an interactive session addressing communication types to provide you with insight on addressing issues with those that have a different perspective than the participant. A further elaboration on communication considering neuroscience will help participants to move toward peaceful resolutions and address conflict. At the end of the day the material is tied together to provide the participant with ideas on working with the IRS on both relationship and technical issues.

DESIGNED FOR: Accounting professionals with a basic understanding of the audit process, especially those who have previously worked with the IRS on audits.

OBJECTIVES: • Understand how the IRS is organized into 13 business units with 11 oriented toward external customers. • Understand how the various units of large business and international, small business self-employed, tax exempt and governmental entities, and wage and investment operate differently since the IRS reorganization of 2000 to today. • Understand IRS classification. • Learn how the IRS selects cases. • Understand how to develop a positive relationship with an IRS representative and what to do if this does not work. • Learn how issue resolution works differently in different IRS divisions and what you can do. • Learn how to apply specific actions to develop both a healthy relationship and technical development to work toward issue resolution with the IRS.

HIGHLIGHTS: • Effective strategies for avoiding and/or resolving IRS audits (2 hours) • Federal tax litigation and expert witnesses (2 hours) • Communication, diversity and perspective for resolving conflict (1 hour) • Applying neuroscience to conflict for peaceful resolutions (2 hours) • How to work with the IRS – Tying everything together (1 hour)

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Specialized Knowledge

Communications & Marketing

What Business Valuers Need to Know for IRS Valuations

COURSE CODE: 215 • 9/21/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Michael Gregory Consulting, LLC **DISCUSSION LEADER:** Michael Gregory

This course offers information for those already familiar with business valuation who are looking for the most current information. The morning session is devoted to the two newest IRS Job Aids (April 2015) on valuing noncontrolling interests in S corps and reasonable compensation with insights by the original issue champion of these issues at the IRS. The job aids are presented and then insights are provided to help participants with real life issues on each topic. After lunch business valuers are provided with insights on what the IRS uses when evaluating Discounts for Lack of Marketability (DLOM) with an update on the IRS Job Aid on DLOMs. Having explored these three Job aids, commentary is provided to help the business valuer when preparing a business valuation report for the IRS looking at the requirements, standards and the most common errors by participants that the IRS is looking for in business valuation reports.

DESIGNED FOR: Financial professionals who are interested in advanced topics in business valuation

OBJECTIVES: • Understand the background and gain insights into the IRS Job Aid on valuing noncontrolling interests in S corps. • Understand how the IRS determines reasonable compensation and sources you can use and steps you can take to determine reasonable compensation. • Understand how the IRS evaluates discount for lack of marketability (DOLM) and provide insights on what you want to consider in your practice. • Learn what standards the IRS uses to evaluate reports and what you can do to minimize the probability of an audit. • Learn how to prepare a report for any federal tax issue. • Learn what mistakes to avoid that the IRS is looking for when the IRS reviews a report.

HIGHLIGHTS: • How the IRS values noncontrolling interests in S Corps and what you should do (2 hours) • How the IRS determines reasonable compensation and what you should do (2 hours) • Discount for lack of marketability and what you should do for IRS purposes (2 hours) • What the IRS looks for when evaluating a business valuation report (2 hours)

PREREQUISITE: Participants should have a basic understanding of business valuation

FIELDS OF STUDY:

Finance

Real-World Fraud Found in Governments and Nonprofits

COURSE CODE: 216 • 9/24/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** William Wagner

What do you think of when you hear the word fraud? Are you concerned for your clients or your organization? Through a comprehensive learning approach using examples, explanations of audit standards and informative case studies, you will learn about real-world government and nonprofit fraud, including cyber fraud, and your responsibilities when dealing with fraud. Since recognizing fraudulent or deceptive practice is not always easy, this course will highlight frauds headlining today's news and sharpen your forensic skills with techniques to help you identify behavior tendencies which may lead to fraudulent activity.

DESIGNED FOR: Auditors and accounting and financial professionals of governmental and nonprofit entities

OBJECTIVES: • Determine how interim fraudulent reporting may impact planned reliance on internal controls and any related audit procedures. • Identify the auditor's responsibility with respect to fraud in a financial statement audit. • Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse. • Apply potential ways to follow up on noted indications of fraud, abuse and weaknesses in internal control. • Determine how management override of internal controls can lead to possible fraud. • Identify how donated assets and capital assets might be misappropriated.

HIGHLIGHTS: • Misappropriation of assets and benefits • Cyber fraud • Personnel fraud • Grant expense allocations • GAAS and GAGAS standards related to auditor's responsibility • Management override • Fictitious employees and vendors

PREREQUISITE: Knowledge of government and nonprofit sectors

FIELDS OF STUDY:

Auditing Governmental

Specialized Knowledge - Nonprofit

AICPA's Annual Update: Top 12 Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs

COURSE CODE: 217 • 9/25/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: AICPA **DISCUSSION LEADER:** William Wagner

Preparers of governmental and nonprofit financial statements and their auditors often seek advice from the AICPA's Technical Hotline as well as from the GASB Technical Inquiry System. The advice they receive from these sources is high-quality and non-authoritative, but offers viable solutions or reasonable alternatives for accounting and auditing issues related to governmental and nonprofit organizations. The objective of this course is to enhance participants' knowledge and application of professional judgment by providing a review of the top accounting and auditing issues faced by preparers of governmental and nonprofit financial statements and their auditors based on calls and inquiries received by both the AICPA and GASB over the past year.

DESIGNED FOR: External and internal auditors of governmental organizations and governmental accounting professionals

OBJECTIVES: • Identify current accounting issues facing governmental and nonprofit organizations. • Recognize audit challenges related to newly effective GASB standards. • Apply recent GASB pronouncements to accounting transactions. • Recall audit issues related to new and existing GASB standards.

HIGHLIGHTS: • Current GASB developments • Audit issues related to GASB developments • Recent GASB pronouncements and their impact on accounting and reporting • Top advice from the AICPA's Technical Hotline and the GASB Technical Inquiry System

PREREQUISITE: Experience in governmental accounting and auditing

FIELDS OF STUDY:

Accounting Governmental

Auditing Governmental

Annual Accounting Update and Review for Accountants in Industry

COURSE CODE: 218 • 9/26/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: RealisticApproach **DISCUSSION LEADER:** Gary Hotchkiss

Every participant who attends this fast-paced fact filled executive overview session will receive a comprehensive hear-it-today, apply-it-tomorrow overview of new accounting standards issued by the Financial Accounting Standards Board and, when and if applicable, the AICPA. This course will include coverage of the recently issued standard-setting pronouncements and pending exposure drafts: Output of the Financial Accounting Standards Board will be addressed, as well as certain AICPA Accounting-related Statements of Position. In addition, attendees will be presented with insights into the effective and efficient presentation of information in the form of financial statements and disclosures thereto.

DESIGNED FOR: Professional accountants, especially those working in industry or finance, who want a comprehensive analysis of newly issued accounting standards.

OBJECTIVES: • Gain a practical, results-oriented review of the new matters addressed by accounting standard setters. • Evaluate the applicability of the new standards to various circumstances. • Apply the standards appropriately.

HIGHLIGHTS: • Additions to, and amendments of, the Accounting Standards Codification issued by the Financial Accounting Standards Board • Matters related to the presentation and disclosure of financial statements • Statements of Position of the AICPA Accounting Standards Executive Committee

PREREQUISITE: None

FIELDS OF STUDY:

Accounting

Specialized Knowledge - Industry

Financial Statement Presentation and Disclosure – A Realistic Approach

COURSE CODE: 219 • 9/27/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: RealisticApproach **DISCUSSION LEADER:** Gary Hotchkiss

This course is a must-attend-event for any accountant tasked with development and presentation of financial statements destined for either an employer or firm client. This is a back-to-basics workshop that thoroughly reviews the appropriate formats for financial statements in numerous industries and provides a comprehensive review of what constitutes adequate disclosure in financial statements under various user scenarios. Topics related to financial statement presentation and disclosures when an other-comprehensive-basis-of-accounting is used are thoroughly explored during this course as well. Numerous examples of formats and disclosure are provided to each participant. This is the comprehensive review of basic financial statement skills that virtually every peer review committee has been seeking.

DESIGNED FOR: Professional accountants who are responsible for the preparation and production of financial statements in today's complex world of professional standards, rules and various user expectations

OBJECTIVES: • Learn cost-effective methods to prepare financial statements and related disclosures that are in full compliance with professional standards by making maximum use of presentation and disclosure resources, resulting in a professional product that reflects a value-added approach to service.

HIGHLIGHTS: • GAAP or Special Purpose Framework (OCBOA) presentations • Comparative or single-period presentations • Disclosures: How much is enough? • Formatics: Balance sheet, income statement, statement of cash flow, retained earnings statement, comprehensive income and schedules • Footnote disclosure: Summary of significant account policies • Specialized industries presentation and disclosure: contractors, nonprofit and personal financial statements

PREREQUISITE: None

FIELDS OF STUDY:

Accounting

Annual Yellow Book Update and Review – A Realistic Approach

COURSE CODE: 220 • 9/28/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: RealisticApproach **DISCUSSION LEADER:** Gary Hotchkiss

This course focuses on how to apply the requirements of little GAS to your audits of the financial statements of covered governmental and nonprofit clients. The course provides a fresh look to this annual update addressing the content of the 2011 revision of the Yellow Book. This year's update will emphasize and demonstrate the risk-based approach to auditing addressed in the current 2011 version of the Yellow Book. The hands-on workshop style takes the Yellow Book concepts and provides each participant with the tools and practical experience to effectively apply those concepts in real-world situations. Special emphasis will be placed on each of the topics included in the 2011 revision, to include: Independence, conflict-of-interest, planning, risk-based approach to audits and internal control (environment), auditor responsibilities for performance (planning and fieldwork) and reporting requirements in a Yellow Book audit.

DESIGNED FOR: Professional accountants that have, or anticipate having, a significant role in the audit of clients who are subject to the provisions of generally accepted governmental auditing standards

OBJECTIVES: • Gain a comprehensive review of professional standards as they relate to the conduct of a financial statement audit performed in accordance with GAGAS. • Learn the practical application of risk-based requirements unique to the Yellow Book realm, including areas such as the testing and reporting on design and effectiveness of internal controls identified in the course of the risk-based financial statement audit.

HIGHLIGHTS: • Audit principles, objectives, requirements and application guidance from a principles-based approach • Financial statement audits – emphasis on changes to previous standards • Attestation engagements – emphasis on changes to previous standards • Internal control system auditor involvement – emphasis on changes to previous standards • Overview coverage of performance audits as an alternative to non-audit services • Materiality in the Yellow Book audit • Sampling considerations in the Yellow Book audit

PREREQUISITE: None

FIELDS OF STUDY:

Auditing Governmental

Construction Contractors: Accounting, Auditing and Tax

COURSE CODE: 221 • 10/17/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Tom Sheets

The construction industry is one of the most unique when it comes to being in compliance with the various accounting and auditing standards. This course examines the core knowledge necessary to succeed and the key issues impacting construction accounting, auditing and taxation. Find out what new developments may mean for you, your company or your clients. In addition, this course explores the relationship between the contractor and the surety. With construction comprising such a large portion of the economy and always growing, it is more important than ever for you to be on top of the very latest in accounting, auditing and tax changes for the construction industry.

DESIGNED FOR: Practitioners and financial professionals in the construction industry

OBJECTIVES: • Recall ways to provide efficient, high-quality audit services to construction clients. • Identify key concepts related up-to-date GAAP accounting methods applicable to construction contractors. • Identify new and key tax issues and how to apply them.

HIGHLIGHTS: • Contract accounting • Contractor financial statements • Working with a surety • Audit planning and procedures • Long-term contracts • Tax accounting for construction contractors • Taxation for small to large contractors

PREREQUISITE: None

FIELDS OF STUDY:

Auditing
Accounting
Taxes

CFO and Controller's Roadmap to Organization Success with Integrated Planning, Forecasting and Budgeting

COURSE CODE: 222 • 10/18/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Arthur Pulis

Many organizations spend huge amounts of money and effort at planning, forecasting and budgeting and all too often the three disciplines are separated and not connected throughout the company. It appears that people who are doing the strategic planning aren't talking with the people who are doing the budgeting or forecasting. Also, there is a lack of uniform accountability throughout the organization. This course is designed to completely integrate the planning process and show how it can move from long-range thinking, through medium-term planning, through the annual budget and to the monthly cash-flow forecast. The course will teach the participant how to avoid many political pitfalls that end up causing a lack of accountability and often cause the planning process to be demotivating to the staff. This isn't just a strategic planning or budgeting course. It is a course that looks at the entire planning process from beginning to end and shows how much smoother it can be when it is an integrated process. While it is a technical course discussing many of the technical tricks and tips for producing a good plan, it is also a management course in that it will discuss the political aspects of planning.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Implement an integrated approach to planning, budgeting and forecasting for a more uniform process throughout the organization. • Avoid the political pitfalls that often come with the planning process. • Maximize the usefulness of the different plans developed for the organization. • Identify the differences between strategic and incremental planning. • Perform a financial risk analysis. • Perform an EVA analysis (PV, ROI and Modified ROI). • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Differences between planning and budgeting • The business model • Strategic plan, marketing plan and technology plan • Financial forecasting and financial risk analysis • Five-year operating plan and the sales/income plan • Intermediate planning and capital equipment planning • One-year operating plan and monthly planning • Cash plan and risk plan

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Current Developments and Best Practices for Today's CFOs and Controllers

COURSE CODE: 223 • 10/19/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Arthur Pulis

In today's rapidly changing world, finance professionals are required to wear many hats and are often the keys to the organization's success. On one hand, they need to be abreast of the latest proven financial skills for making the best decisions, and on the other hand they need the best skills to motivate, manage and lead people. Being pigeon-holed into one area or another is neither good for career building nor for the good of the organization. This course has been designed to give the CFO and controller the skills needed to lead their organizations into the rapidly changing decade. We know change is occurring at an exponential rate, so certain topics dealing with current domestic and global economic conditions are included along with current technical issues on the cloud and social media. The course is updated as necessary throughout the year to include the most recent developments.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Understand the current issues and latest trends impacting CFOs, controllers and finance professionals. • Understand how domestic and global economic conditions could impact the organization. • Lead the organization into the rapidly changing decade. • Apply the latest tools and techniques for a positive impact on the organization. • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Economic update • Pricing and costing strategies • Expense control that works • Better credit decisions • Financial risk analysis • Enterprise risk management • Metrics and benchmarking • Use and misuse of derivatives • Improving bank relationships and cash management • Social media and the cloud • Negotiation skills for finance professionals

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Cybersecurity Risk Management Program Essentials

COURSE CODE: 224 • 10/22/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Ronald Kral

Cyber threats come in all shapes, sizes and complexity and are ever-evolving. Attacks are causing great financial loss and serious damage to companies. There is not a simple one-size-fits all way to respond. Each organization must work to effectively mitigate the risk of data breaches. It is essential for each organization to establish a baseline for identifying critical components that must be incorporated into any cybersecurity risk management approach. Professionals working in firms or entities will learn how to keep abreast of the latest cybersecurity trends, manage risks and ensure the right level of governance to safeguard their organization.

DESIGNED FOR: Professionals working in firms or entities that want to obtain a basic understanding of a cybersecurity risk management program

OBJECTIVES: • Recall the elements of an effective cybersecurity risk management program and identify the need for such a program in today's environment. • Distinguish between the various cybersecurity controls frameworks available. • Recognize inherent risks related to cybersecurity operations. • Identify cybersecurity risk governance structure. • Identify cybersecurity controls (prevention, detection, recovery) and other risk management activities. • Recognize processes for ongoing monitoring of cybersecurity threats • Recall foundational practice management elements.

HIGHLIGHTS: • Introduction of cybersecurity risks to businesses and firms • Overview of different cybersecurity controls frameworks (i.e., NIST, ISO, COBIT, etc.) • Cybersecurity risk governance structure • Elements of a cybersecurity risk management program • Cybersecurity training and education • Foundational practice management elements

PREREQUISITE: None

FIELDS OF STUDY:
Information Technology

Cybersecurity Advisory Engagements Essentials

COURSE CODE: 225 • 10/23/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Ronald Kral

Cyber threats come in all shapes, sizes and complexity and are ever-evolving. Attacks are causing great financial loss and serious damage to companies. It is essential for organizations to establish a baseline for identifying critical components that must be incorporated into any cybersecurity risk management approach. Cybersecurity yields potential business opportunities for a firm to better serve its clients. Once a baseline has been established in the *Cybersecurity Risk Management Program Essentials* course, firms can take these competencies and conduct readiness assessments for their clients through consulting or advisory services. Participants will learn how to keep abreast of the latest cybersecurity trends, manage risks, and ensure that clients have a sound risk management program to safeguard their organization.

DESIGNED FOR: Firm practitioners performing consulting or advisory services

OBJECTIVES: • Apply knowledge of an effective cybersecurity risk management program to analyze a client's program and conduct a readiness assessment. • Differentiate the various frameworks available (e.g., NIST, ISO, TSC and/or hybrid) and apply which is better as well as when/how to use it. • Apply tests to client's cybersecurity controls and other risk management activities based on existing frameworks. • Identify client recommendations for improvements based on readiness/assessment procedures. • Understand the client service opportunities and risks in providing advisory services in the cybersecurity space.

HIGHLIGHTS: • Cybersecurity risks to businesses and firms • Different cybersecurity controls frameworks (i.e., NIST, ISO, TSC, etc.) • Elements of a cybersecurity risk management • Internal controls and other risk management activities • Client recommendations in a readiness assessment • Client service opportunities

PREREQUISITE: Some knowledge of a cybersecurity risk management program

FIELDS OF STUDY:

Information Technology

Federal Tax Update – C and S Corporations, Partnerships and LLCs

COURSE CODE: 226 • 10/25/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Phoenix Beach, LLC **DISCUSSION LEADER:** Pat Garverick

With the increasing complexity and ever-changing nature of tax laws and issues, today's accountant needs a one-day update course focusing on business income tax issues. This comprehensive course will not only review the current federal business income tax laws but will also update tax return preparers of new tax forms, changes to existing tax forms, as well as tax planning opportunities and pitfalls. Special emphasis will be given to newly enacted tax legislation, court cases and IRS guidance. Each participant will receive a comprehensive business income tax reference manual that includes numerous practice aids, real world examples, new federal income tax forms and schedules, as well as a Phoenix Beach Quick Reference Chart. This is a must-attend course for all tax practitioners who want to be up to speed quickly and have a successful federal business income tax filing season.

DESIGNED FOR: Tax practitioners in public or private practice in need of a one-day federal business entity update course

OBJECTIVES: • Discuss the major federal income tax laws impacting C and S corporations, partnerships, LLCs, LLPs and their owners. • Recognize any new legislation signed into law by President Trump and IRS guidance affecting business income tax returns. • Identify the Affordable Care Act (ACA) income tax provisions that were repealed and retained.

HIGHLIGHTS: • Detailed coverage of any new business income tax legislation signed by President Trump and ACA taxes, penalties and credits repealed and retained • Overview of the new partnership regulations on allocating recourse/non-recourse debt, disguised sales and new centralized partnership audit regime • Look at any changes to the Forms 1120, 1120S and 1065 and other related schedules and forms • Recent changes to depreciation and §179 expense Issues related to compensation, distributions, liquidations, self-employment taxes and retirement plans • Forms 1120, 1120S and 1065

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Federal Tax Update – Individuals

COURSE CODE: 227 • 10/26/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Phoenix Beach, LLC **DISCUSSION LEADER:** Pat Garverick

With the increasing complexity and ever-changing nature of tax laws and issues, today's accountant needs a one-day update course focusing on individual income tax issues. This comprehensive course will not only review the current federal individual income tax laws but will also update tax return preparers of new tax forms, changes to existing tax forms, as well as tax planning opportunities and pitfalls. Special emphasis will be given to newly enacted tax legislation, court cases and IRS guidance. Each participant will receive a comprehensive individual income tax reference manual that includes numerous practice aids, real world examples, new federal income tax forms and schedules and a Phoenix Beach Quick Reference Chart. This is a must-attend course for all tax practitioners who want to be up to speed quickly and have a successful federal individual income tax filing season.

DESIGNED FOR: Tax practitioners in public or private practice in need of a one-day federal individual income tax update course

OBJECTIVES: • Discuss the major Federal income tax laws impacting individuals. • Recognize any new legislation signed into law by President Trump and IRS guidance affecting individual income tax returns. • Identify the Affordable Care Act (ACA) income tax provisions that were repealed and retained.

HIGHLIGHTS: • Detailed coverage of any new individual income tax legislation signed by President Trump and ACA taxes, penalties and credits repealed and retained • Look at any changes to the Form 1040 and other related schedules and forms • Cover issues related to the various taxes (i.e. income, capital gain, self-employment and alternative minimum tax (AMT)) • Review changes to depreciation, itemized deductions, adjustments to income, passive activities and tax credits • Form 1040

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

IRS Tax Examinations and Hot Issues

COURSE CODE: 228 • 10/29/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Sherrick

Due to IRS issue focused examinations, CPAs need to understand what types of returns are selected for examination and ways to help clients survive an IRS audit with little or no change. As a result of issue focused examinations, CPAs must understand what are the high audit risk area issues and what the IRS is focusing on when a return is examined. It is critical for CPAs to understand the procedures necessary to resolve tax-related identity theft for their clients, a common issue for many taxpayers.

DESIGNED FOR: CPAs in public practice who prepare tax returns and represent their clients on IRS examinations

OBJECTIVES: • Understand the IRS process for selecting returns for examination. • Identify the types of returns the IRS is examining. • Understand what are the hot examination issues the IRS is focusing on to help clients reduce their exposure to additional tax assessments. • Determine if your client is a victim of tax-related identity theft and the procedures to use to resolve strategies for dealing with IRS examiners and presenting your clients' tax positions in the best light possible.

HIGHLIGHTS: • Criteria that the IRS uses to select returns for examination • Worker classification determinations on who is an employee and who is an independent contractor • S corporation officer's reasonable compensation issues • Responsibilities to pay the employment taxes when the business defaults • Tax-related identity theft procedures

PREREQUISITE: Experience in preparing individual and business tax returns

FIELDS OF STUDY:

Taxes

Navigating Your Client Through the IRS Appeals Process

COURSE CODE: 229 • 10/29/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Sherrick

Determining the course of action to take after the IRS completes an examination can be extremely confusing. This course walks the practitioner through the post examination process to request an appeals conference. It includes how to prepare for the conference, what to expect in the conference and includes strategies for a successful resolution.

DESIGNED FOR: Practitioners working in public accounting and those in private industry

OBJECTIVES: • Navigate the post examination process. • Understand the appeals process to determine if it is appropriate for a client. • Request an appeals conference and maneuver through the procedures.

HIGHLIGHTS: • Identifying the role of appeals and the program they offer • Determining when it is appropriate to request an appeals conference • How to request an appeals conference • How to prepare for an appeals conference • What to expect in the appeals conference • What happens after the appeals process

PREREQUISITE: Experience in preparing individual and business tax returns

FIELDS OF STUDY:

Taxes

This Year's Top Tax and Financial Planning Ideas

COURSE CODE: 230 • 10/30/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Sherrick

With the biggest change to the tax code in more than 30 years now upon us, tax and financial planning take on even greater importance this year. The focus of this course is to explore practical tax planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money.

DESIGNED FOR: All practitioners, especially those who want to provide the best up-to-the-minute tax advice

OBJECTIVES: • Understand changes to tax law affecting individual taxpayers. • Identify effective strategies related to estate and gift tax.

HIGHLIGHTS: • An update on income tax and estate-planning ideas, including recent changes • Tax ideas for the current year • Financial planning strategies including planning with Roth and Traditional IRAs as well as Qualified Plans • Maximizing retirement plan benefits • Miscellaneous tax-planning techniques that can add up to significant tax savings • How to use the whole family for tax savings • Up-to-the-minute ideas reflecting new tax law changes in cases, regulations and rulings

PREREQUISITE: Basic course in individual income tax and estate planning

FIELDS OF STUDY:

Taxes

Essentials of LLC Operating Agreements

COURSE CODE: 231 • 10/30/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Sherrick

In this course we will cover key tax considerations necessary in understanding and structuring partnership and operating agreements. You will come away with understanding the most essential issues to consider and the tax consequences of various drafting and structuring choices.

DESIGNED FOR: CPAs who advise LLCs and partnerships on issues related to entity selection, formation and tax strategy

OBJECTIVES: • Understand the most critical tax considerations involved in structuring an LLC or a partnership. • Analyze structuring options and identify tax consequences.

HIGHLIGHTS: • Capital contribution • Capital accounts • Profits and loss allocation • Distributions • Liquidation

PREREQUISITE: Some experience with, and a working knowledge of, Subchapter K taxation

FIELDS OF STUDY:

Taxes

Advisor's Workshop: Helping Small-Business Clients Navigate Health Insurance and Fringe Benefits

COURSE CODE: 232 • 10/31/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** John Sherrick

We live in interesting times when it comes to health care obligations for employers. The Affordable Care Act (ACA) fundamentally changed the way in which individuals and businesses approach health care. While attempts to repeal the ACA have proven unsuccessful so far, an end to the individual mandate is coming in 2019 as a result of The Tax Cuts and Jobs Act. In the meantime, ACA compliance obligations remain both complex and mandatory. Otherwise uninsured individuals and employers with 50 or more full-time or full-time equivalent employees must be on top of the complicated ACA rules as they apply in the current year. This course will focus on the key issues and planning strategies that tax practitioners need to know in order to effectively advise their clients during this uncertain time. The course will also address other options employers have for assisting employees with healthcare costs as well as tax and planning considerations for non-health care related, employer-provided fringe benefits.

DESIGNED FOR: Tax practitioners who need to understand current year health care compliance requirements and challenges for employers

OBJECTIVES: • Understand the new rules for health reimbursement accounts. • Understand the current status of health care reform and how it affects current year compliance obligations. • Understand how the Affordable Care Act affects businesses, employees and individuals not covered by an employer's health plan. • Recognize when and how penalties apply to individuals and businesses under the ACA. • Understand the principles surrounding tax treatment of employer-provided fringe benefits.

HIGHLIGHTS: • New rules for Health Reimbursement Accounts (HRAs) • Current and breaking developments in health care reform • Current year ACA compliance requirements and challenges • Options for individuals who do not have health insurance coverage through an employer • When employers can claim the small business health insurance credit • Key considerations and any new developments regarding tax aspects of employer-provided fringe benefits

PREREQUISITE: A working knowledge of tax law as it relates to health insurance

FIELDS OF STUDY:

Taxes

Specialized Knowledge - Health Care

The Tax Cuts and Jobs Act: A Guide to the Most Sweeping Tax Reform in Over 30 Years

COURSE CODE: 233 • 11/1/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Robert Thelen

With the Tax Cuts and Jobs Act signed by President Trump on Dec. 22, 2017, the long road to tax reform has brought us the largest overhaul to the tax code since 1986. The widespread changes affect many aspects of individual and business taxes beginning in 2018, and your clients will be coming to you with a myriad of concerns and planning questions. Don't get caught off guard. This course will get you up-to-speed on all of the critical aspects of the new law and prepare you to effectively advise both your individual and business clients.

DESIGNED FOR: Tax practitioners seeking to understand the new tax legislation and how it impacts their clients

OBJECTIVES: • Understand and apply the categorical changes in the tax law brought about by the Tax Cuts and Jobs Act.

HIGHLIGHTS: • Reduction in individual and corporate tax rates • Taxation of pass-through entities • Deduction of home mortgage interest • State and local tax deductions • New alimony rules • Repeal of the Obamacare individual mandate • Standard deduction and itemized deductions • Child tax credit • Use of §529 accounts • Survival of personal AMT and repeal of corporate AMT • Estate and gift tax • New limitations on business losses • New depreciation rules and §179 expensing • Business interest • Modification of NOL rules • New credit for employer-paid family and medical leave • Repatriation of foreign funds

PREREQUISITE: Experience with individual and business clients

FIELDS OF STUDY:

Taxes

Understanding Section 199A: The 20 Percent Deduction for Pass-Through Entity Owners and Investors in Real Estate

COURSE CODE: 234 • 11/1/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Robert Thelen

Now that the new tax bill – the Tax Cuts and Jobs Act – has gone public, most tax practitioners have one question about it: How does the 20 percent deduction for pass-through entity owners work? In response to all those questions, this four-hour course on the deduction itself, complete with numerous examples illustrating how this deduction works, was created. We invite you to attend this insightful and practical program.

DESIGNED FOR: Any tax practitioner wishing to understand and apply the §199A deduction

OBJECTIVES: • Understand how the 20 percent deduction for pass-through entity owners works. • Learn how to calculate the §199A deduction. • Know how to apply and claim the §199A deduction.

HIGHLIGHTS: • The fundamental requirements to claim the §199A deduction • What constitutes qualified business income (QBI) • W-2 limits and depreciable property limits on the amount of the §199A deduction • Calculating the §199A deduction • Types of businesses and services eligible for the §199A deduction • The income limitations imposed on specified service trades or businesses • How S corporation shareholders and partners/members claim the §199A deduction

PREREQUISITE: A basic understanding of the federal tax rules relating to individuals and businesses

FIELDS OF STUDY:

Taxes

Estate and Life Planning Issues for the Middle-Income Client

COURSE CODE: 235 • 11/2/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Robert Thelen

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

DESIGNED FOR: CPAs who advise clients on tax planning

OBJECTIVES: • Understand estate-planning issues unrelated to federal tax planning. • Inventory the documents relevant to estate preservation. • Understand methods of providing for children and the spouse.

HIGHLIGHTS: • More than 20 documents that should be reviewed that are neither a will nor trust • Applicable rates and tactics that may be used to minimize them • Reducing the impact of ancillary administration • Provisions you need in a will • When a trust is needed for children • Durable powers of attorney, for financial matters and for health care • Asset protection strategies: Upsides and downsides • Management of insurance: Umbrella liability, disability, and life • Dealing with marriage and divorce • Titling assets effectively • Avoiding the loss of capital and passive losses at death • Elder care planning • The latest information on the portability of the deceased spouse's unused exemption amount

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

Office 365 – Unleash the Power in Your Organization

COURSE CODE: 236 • 11/6/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: CPA Crossings, LLC **DISCUSSION LEADER:** Bryan Smith

One of the biggest trends in business information technology is the deployment of Microsoft's Office 365 suite of desktop and cloud-based applications. Any organization that uses Microsoft Office needs to understand the compelling value proposition of the Office 365 ecosystem, which extends far beyond the traditional MS Office suite of applications. Office 365 will do for communication, collaboration and information sharing what spreadsheet software did for columnar workpapers. This full-day course will provide you with a practical guide for deploying Office 365 in your organization to maximize your return on investment and increase your productivity with everyday business documents and communications. Attending this course will pay big dividends by helping you develop the optimal Office 365 deployment strategy for your organization and avoid common mistakes that can result in unintended consequences.

DESIGNED FOR: Practitioners who want to learn about the power of Office 365 and how to deploy it effectively

OBJECTIVES: • Understand what is important to know about Office 365 before you subscribe. • Be familiar with all the applications included within Office 365. • Know which Office 365 applications are best for your organizations. • Determine the optimal deployment strategy for Office 365 in your organization.

HIGHLIGHTS: • Comprehensive review of all that Office 365 offers • What you need to know before you subscribe • Application lightning round, reviewing all the Office 365 apps and what they are used for with examples • Tips for developing your Office 365 deployment strategy including transition planning, specifically: Purchasing Office 365 subscriptions, email (setup and transition), OneDrive (setup and transition), using OneDrive within apps, SharePoint and Skype

PREREQUISITE: None

FIELDS OF STUDY:

Computer Software & Applications

Data Analytics and Business Intelligence – What You Should Know

COURSE CODE: 237 • 11/7/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: CPA Crossings, LLC **DISCUSSION LEADER:** Bryan Smith

One of the hottest trends in business today is the application of the new generation of data analysis and business intelligence (BI) tools to make better business decisions. The demand for CPA professionals to be able to apply these tools is increasing every day. Don't be left behind! This course will bring you up to speed on the concepts, nomenclature, applications and tools associated with data analytics and business intelligence.

DESIGNED FOR: CPAs who want to keep up with current data analysis trends that directly affect the accounting profession

OBJECTIVES: • Understand the value of data analytics and BI in today's fast paced marketplace. • Have a solid understanding of the concepts and nomenclature to prepare you for the discussion. • Learn about the powerful application of these tools for auditors, CFOs and business decision makers. • Know about the more popular tools that are being used today for data analytics and business intelligence.

HIGHLIGHTS: • Understanding key concepts and nomenclature related to data analytics and BI • Review of practical applications for auditors, CFOs and controllers • Powerful and popular data analytic and BI tools • Dashboards - the new reporting model • A real-life case study from start to finish

PREREQUISITE: None

FIELDS OF STUDY:

Computer Software & Applications

Integrating Audit Data Analytics into the Audit Process

COURSE CODE: 238 • 11/8/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Jay Giannantonio

This course introduces the concept of audit data analytics, provides a brief overview of what audit data analytics are, and illustrates how these tools can be integrated into the current audit process (i.e. show a few examples of how these tools can be used in the risk assessment, planning, control testing, substantive testing, etc.). Participants will receive examples of simple analytic tools that could help automate a traditional audit procedure that is currently being performed manually. This course is helpful for beginners or those who are looking for additional training on how to apply content from the new AICPA Audit Data Analytics guide.

DESIGNED FOR: Practitioners that want to learn the potential applications of audit data analytics, including those illustrated in the related Audit Data Analytics Guide

OBJECTIVES: • Understand what audit data analytics are. • Understand how audit data analytics fit within the current audit process. • Perform basic audit procedures using audit data analytics.

HIGHLIGHTS: • Audit data analytics • Application of audit data analytics to an audit • Audit data analytics versus analytical procedures

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Internal Control Best Practices for Small and Medium-Sized Entities

COURSE CODE: 239 • 11/9/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: AICPA **DISCUSSION LEADER:** Jay Giannantonio

This course provides practical guidance for those involved with internal control responsibilities (auditing, monitoring, implementing, etc.) in adapting the 2013 COSO Internal Control – Integrated Framework (the COSO framework) to small and medium-sized entities. Internal control concepts are applicable to every entity, regardless of size. However, there is no one size fits all set of rules that can be applied to all entities. Often times the internal control best practices that have evolved over time are based upon large entity environments and these best practices are not necessarily relevant to small and medium-sized entities. This course will show you some best practices for designing, implementing, monitoring, evaluating and auditing cost-effective internal controls for small and medium- sized entities.

DESIGNED FOR: Accountants, auditors, managers and others who are responsible for implementing, monitoring, evaluating, auditing and designing cost-effective internal controls for small and medium-sized entities

OBJECTIVES: • Identify a variety of specific internal controls that can be implemented in a cost-effective manner for each component of the updated COSO framework in both small and medium-sized entities and larger entities with decentralized operations. • Recall why a one size fits all best practices approach might not be appropriate for many entities. • Recognize the risks associated with the failure to implement internal controls and recall inexpensive compensating controls that could decrease these risks. • Identify different IT and manual controls that should be present in a variety of small and medium-sized entities. • Recall mitigating controls when primary controls are not available.

HIGHLIGHTS: • The components of the COSO framework and related principles • Adapting the COSO framework principles for small and medium-sized entities • Cost-effective controls that can be implemented in very small entities • Cost-effective transaction processing systems controls • IT and manual controls that can be implemented in a variety of processing environments

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Advanced Technical Tax Forms Training – LLCs, S Corporations and Partnerships

COURSE CODE: 240 • 11/12/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: Surgent **DISCUSSION LEADER:** Nicholas Preusch

It is critical that staff be trained on the increasingly complex forms-related issues that challenge them each busy season. This course will help experienced staff avoid costly mistakes by addressing advanced preparation issues when dealing with flow-through entities such as S corporations, LLCs and partnerships.

DESIGNED FOR: CPAs who are involved in planning, preparing or reviewing complex returns

OBJECTIVES: • Properly complete several tax forms related to certain advanced technical issues which arise in preparing Forms 1065 and 1120S. • Understand advanced technical practice issues facing practitioners today.

HIGHLIGHTS: • Advanced technical practice and reporting issues for all entities • Taking initiative in difficult assignments, can you deliver the QBI message? • Full coverage of §199A qualified business income, its calculation, limitations and examples as applied to partnerships, LLCs and S corporations • IRS battles against blind basis • What is terminating S corporations today? • Discuss a proposal for a yet to be developed new tax form, which calculates S corp basis, designed to be attached to individual returns • Can I amend prior returns to correct an impermissible accounting method? • Depreciation schedules are becoming shorter due to tax friendly safe-harbors • Can §179 and the de-minimis rule cohabit? • How §179 limitations affect basis in partnership, LLC and S corporations • When to use 704(b) basis for capital accounts versus tax basis • Detailed rules of §704 for preventing the shifting of tax consequences among partners or members • Unreasonable uses of the traditional and curative allocation methods • Capital account adjustments with admission of new member/partner • Special allocation issues of §704, including economic effect, the dumb-but-lucky rule and substantiality • Social Security Issues – CBO's proposals geared for commencement in the next decade • Special allocations (allocating a taxable gain that has a book loss) • Review of final regulations on S corporation open debt • Basis neither increased by phantom income, nor reduced by non-deducted pass-through losses • What is next with the Department of Labor? • Taxable distribution in excess of basis and reporting issues to shareholders • Battling employee versus independent contractor questions and the Voluntary Classification Settlement Program (VCSP) • Pernicious precedents in payroll penalties; enforcement activities are hot • Final regulations for allocating depreciation recapture to partners and members of LLCs

PREREQUISITE: Basic to intermediate-level experience in preparing Forms 1120S and 1065

FIELDS OF STUDY:

Taxes

Advanced Technical Tax Forms Training – Form 1040 Issues

COURSE CODE: 241 • 11/13/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Advanced

VENDOR: Surgent **DISCUSSION LEADER:** Nicholas Preusch

Experienced staff can get bogged down in busy season with advanced practice and reporting issues. This course discusses the topics that experienced staff, managers and partners should understand in depth while also assisting experienced staff in avoiding costly mistakes when facing complicated 1040 issues. The manual includes several advanced cases with filled-in forms provided with the complete answers.

DESIGNED FOR: CPAs in public accounting who prepare or review complex 1040 returns

OBJECTIVES: • Recognize and understand how to handle advanced technical issues which arise in a professional practice and in preparing individual tax returns. • Complete the tax forms for selected issues.

HIGHLIGHTS: • What's new for this year – aimed at higher level staff issues and planning • Taking initiative in difficult assignments, can you deliver the QBI message? • Full coverage of §199A qualified business income, its calculation, limitations and examples • Advanced practice, basis, reporting and gift issues intertwined with advanced planning and discussion ideas • Just what is salmagundi? • The IRS Future State Initiative – how will clients (and practitioners) interact with IRS in the future? • Discuss a proposal for a yet to be developed new tax form, which calculates S corp basis, designed to be attached to individual returns • Malodorous Form 8867, changes again this year • Form 6198 – at-risk basis: Detailed case study and discussion of how this form is to be used and when it needs to be filed; learn how basis and at-risk basis are different and why this is significant • Form 6252 – installment sale income: A common tax area; however, a case study and discussion of this topic includes advanced issues such as gain on reacquisition of installment sale property, including worksheets on calculating gain and tax basis of reacquired property • Form 5329 – additional taxes on qualified plans: Advanced study of how to avoid penalties • Form 6251 – detailed case study and discussion on the adjustments and preferences associated with alternative minimum tax, including discussion of proper treatment of incentive stock options

PREREQUISITE: Basic to intermediate-level experience in preparing Form 1040

FIELDS OF STUDY:

Taxes

Detecting and Preventing Accounts Payable Fraud

COURSE CODE: 242 • 11/14/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: The Pros and The Cons **DISCUSSION LEADER:** Peter Goldmann

Since all funds that flow out of a company must pass through Accounts Payable (AP), it is the function most vulnerable to fraud. Dishonest insiders and vendors continue to create new and craftier methods of stealing by exploiting the trust placed in them and the control weaknesses in AP.

DESIGNED FOR: CPAs, senior financial executives, internal auditors, purchasing managers, controllers, CFOs, compliance officers and security and risk managers

OBJECTIVES: • Conduct a quick and cost-effective fraud risk assessment of AP. • Implement effective AP fraud detection techniques and build audit practices to detect red flags of AP fraud. • Implement best-practice anti-fraud control strategies for AP. • Advise management on fraud risk mitigation.

HIGHLIGHTS: • Who commits fraud and why they do it? • Inside secrets from actual fraudsters • Vendor/billing schemes • Check fraud and tampering • ACH fraud • Fraudulent AP financial reporting • Kickbacks/bribery • Conflicts of interest

PREREQUISITE: None

FIELDS OF STUDY:

Accounting

Payments Fraud: Detect and Prevent Check, ACH and P-Card Schemes

COURSE CODE: 243 • 11/14/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: The Pros and The Cons **DISCUSSION LEADER:** Peter Goldmann

Until recently, paying vendors was a simple matter of processing an invoice and issuing a check. No longer. Ongoing advances in technology, credit card, debit card and ACH require advanced payment techniques. With that trend, unfortunately, are coming new opportunities for fraudsters to steal from your organization. This course will allow you to become familiar with various fraud schemes.

DESIGNED FOR: CPAs, bankers, senior financial executives, internal auditors, AP managers, operations managers, controllers, CFOs, treasurers, compliance officers, security and risk managers

OBJECTIVES: • Conduct a cost-effective fraud risk assessment of your most commonly used payment methods. • Identify the critical red flags of all forms of check, ACH and P-card fraud. • Detect payment fraud before material financial damage occurs. • Obtain optimal payment fraud prevention tools from your financial institution. • Recommend a better payment fraud control structure, including the segregation of duties, employee background checks and employee awareness training.

HIGHLIGHTS: • Who commits each major type of payment fraud, focusing on check, ACH and P-Card schemes? • Inside secrets from actual fraudsters • Vendor billing schemes that exploit payment process control weaknesses • Latest electronic payment schemes (ACH hijacking, spear-phishing, social engineering and more) • Check counterfeiting, forgery and tampering schemes • How to detect common external payments schemes versus internal attacks

PREREQUISITE: None

FIELDS OF STUDY:

Accounting

Budgeting and Forecasting Tools and Techniques

COURSE CODE: 244 • 11/19/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Brian Tankersley

Are your budgeting and forecasting processes working as well for you as they should? Probably not, as many organizations report that budgeting and forecasting activities consume tremendous amounts of time and yield only marginal benefits. In this course, you will learn how to achieve a greater return on your budgeting and forecasting activities by taking advantage of various tools and techniques available in today's market. In addition to learning about how to utilize Excel more effectively for budgeting and forecasting activities, you will also learn about other tools, such as Budget Maestro, PROPHIX and Host Analytics, and how reducing your dependency on Excel can lead to better results. Additionally, you will learn how to account for risk and uncertainty in your budgeting and forecasting models and why doing so is a best practice for more meaningful budgets and forecasts. If you are involved in budgeting and forecasting activities, you will not want to miss this opportunity to learn how to reduce the amount of time you spend on these tasks, while simultaneously increasing their value.

DESIGNED FOR: Business professionals involved in budgeting and forecasting activities

OBJECTIVES:

- Utilize processes for obtaining budget data and collaborating with others when using Excel including Shared and Merged Workbooks, Excel's Audit Trail, controlling and validating data input and collaborating with others.
- Apply various Excel techniques for interacting with the accounting system, such as Office Data Connections, Open Database Connectivity, importing text files and linking Internet-based data into budgeting and forecasting models.
- Identify situations in which various Excel techniques are appropriately implemented, such as using Data Tables for sensitivity analysis, working with Excel's Goal Seek feature, using Solver to maximize scarce resources, working with Scenario Manager, forecasting with Regression Analysis and analyzing risk with Monte Carlo simulations.
- Implement various Excel functions – including NPV, IRR, XNPV and XIRR – in capital budgeting situations, and identify the various methods by which Excel computes depreciation.
- Compare and contrast Excel with other applications used for budgeting and forecasting activities and describe situations in which other solutions should be used to reduce the dependency on Excel as a budgeting and forecasting solution.

HIGHLIGHTS:

- Using Excel more effectively as a budgeting and forecasting tool
- Identifying shortcomings of Excel-based budgeting and forecasting activities
- Implementing and working with dedicated budgeting and forecasting software applications to achieve better results in less time
- Managing risk and uncertainty in budgets and forecasts

PREREQUISITE: Fundamental knowledge of Microsoft Office Excel 2007 or newer

FIELDS OF STUDY:

Computer Software & Applications
Accounting

Implementing Internal Controls in QuickBooks Environments

COURSE CODE: 245 • 11/20/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Brian Tankersley

New course for 2018! The QuickBooks ecosystem of accounting tools remains the most widely-used set of accounting applications in use by small businesses, yet many of these organizations struggle because of inadequate internal controls. In this course, you will learn options for how you can improve internal controls in small businesses running QuickBooks Pro, Premier, Enterprise or Online. Learn the importance of maintaining a strong system of internal controls in a small business environment, including businesses using QuickBooks accounting solutions. You will also learn about the four common types of internal controls and how to assess the relative condition of the internal control structure of a small business. With this background in place, the focus then shifts to discovering the opportunities to enhance internal controls in QuickBooks-based environments by using features found in the application. In addition, you will learn about supplemental internal control procedures for situations where effective controls cannot be established through QuickBooks. In sum, while many believe that QuickBooks-based organizations are destined for weak internal control structures, by participating in this program you will learn how QuickBooks-based businesses can benefit from a strong system of internal controls.

DESIGNED FOR: Accountants and other business professionals who want to improve internal controls in QuickBooks and QuickBooks Online environments

OBJECTIVES: • Identify the importance of internal controls in QuickBooks environments. • List four common types of internal controls and provide examples of each. • Assess the relative strength or weakness of a QuickBooks-based organization's internal control structure. • Create and implement effective internal controls using tools and features found in various editions of QuickBooks.

HIGHLIGHTS: • Defining the need for a balanced system of internal controls in QuickBooks-based organizations • Creating effective internal controls through features and options found in QuickBooks • Differentiating between internal control features found in various versions of QuickBooks • Identifying common weaknesses in small business internal control structures, including the associated risks and costs associated with these weaknesses

PREREQUISITE: Fundamental knowledge of internal controls and QuickBooks solutions

FIELDS OF STUDY:

Auditing

Advanced QuickBooks Tips and Techniques

COURSE CODE: 246 • 11/20/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Brian Tankersley

QuickBooks remains one of the leading accounting solutions for small and growing businesses and Intuit has added numerous advanced features to the application over the past few releases. In this course, you will learn how to take advantage of many of QuickBooks' new and advanced features to solve important issues. For example, you will learn advanced inventory management techniques, including the ability to change the default costing methodology in QuickBooks and implementing lot and serial number tracking. You will also learn how to build complete sets of financial statements in Excel that link in real-time to underlying QuickBooks data files and how to create multi-company financial statements. Additionally, you will learn how to put the Client Data Review feature to work to streamline the process of identifying and correcting errors and closing accounting periods in QuickBooks. Knowing how to take advantage of the advanced tools and features available can determine your level of success when working with QuickBooks. Take advantage of this opportunity to learn about QuickBooks' deep features so that you maximize your effectiveness with the application.

DESIGNED FOR: Accounting and financial professionals who want to learn about advanced features and techniques associated with QuickBooks

OBJECTIVES: • Identify techniques for handling advanced reporting issues, including the QuickBooks Statement Writer, linking QuickBooks data into other applications via Open Database Connectivity and multi-company reporting. • Manage inventory more effectively in QuickBooks, including using Items, changing inventory costing methodologies, creating Assembly items, adjusting inventory quantities and valuations, and list the advantages associated with QuickBooks' Advanced Inventory add-in. • Differentiate between key techniques for exchanging QuickBooks data with others, including QuickBooks Accountants' Copy feature, Portable Company Files and backup files. • Utilize QuickBooks Client Data Review feature to streamline the process of cleaning up QuickBooks data files and closing accounting periods.

HIGHLIGHTS: • Exchanging QuickBooks data with others • Advanced financial and operational reporting issues • Managing inventory with QuickBooks, including costing and manufacturing • Integrating QuickBooks with other applications

PREREQUISITE: Fundamental knowledge of QuickBooks

FIELDS OF STUDY:

Computer Software & Applications

Nexus Update: Latest Developments in State Income, Franchise and Sales Taxes

COURSE CODE: 247 • 11/26/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Jonathan Ingber

The barriers to doing business across state lines have significantly decreased in recent years. However, this creates additional issues for taxpayers and their preparers in determining where and when they have nexus in a state which would require them to file either state income tax or sales tax returns. This course will not only help you in learning the various ways that states define and enforce nexus but also in determining when your company or client has nexus in a state, thus requiring the filing of tax returns.

DESIGNED FOR: CPAs in public practice who want to expand the scope of services they provide to clients; CPAs in industry who want to understand their exposure to nexus issues

OBJECTIVES: • Recall what questions to ask clients to help them determine if they have nexus for income or sales tax and how to assess the answer. • Recognize the current tax law issues. • Identify consulting and planning alternatives for clients.

HIGHLIGHTS: • Understand the history of nexus issues, including court cases and the new expanded views that states are taking • Learn to examine the operational activities of your clients through the use of checklists and questionnaires to help them determine if they have nexus for income, franchise and sales taxes and how to assess their nexus • Participate in case studies designed to give you the skills you need to determine if a client has nexus for income, franchise and sales tax • Discuss up-to-the-minute developments in Internet sales and aggressive law changes in certain states to collect sales tax from this group • Explore planning opportunities to avoid nexus • Examine whether client affiliates and agents can draw your client into battle with various states • Discuss the alternatives available once a client has determined that they have nexus in a state

PREREQUISITE: Basic knowledge of multistate tax issues

FIELDS OF STUDY:

Taxes

Slashing Taxes for Your Small Business Clients: Corporations, Partnerships and LLCs

COURSE CODE: 248 • 11/27/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: AICPA **DISCUSSION LEADER:** Jonathan Ingber

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

DESIGNED FOR: CPAs looking for innovative tax planning and savings techniques to solve client problems

OBJECTIVES: • Identify important tax considerations for the small business at each stage of its life. • Differentiate entity type options available for small businesses. • Select an appropriate strategy for compliance with the Affordable Care Act employer provisions. • Differentiate the various ways in which LLC owners may be subject to self-employment taxes. • Choose the correct tax treatment for fringe benefits granted to partners and S corporation shareholders. • Choose the most effective strategy for depreciation of business tangible property. • Identify opportunities for timing of section 1231 losses. • Compare tax impacts of various methods of leaving a partnership. • Recognize tax issues involved in the exit of a shareholder from a corporation. • Select among ways to dispose of or liquidate a business in a tax-efficient manner.

HIGHLIGHTS: • Starting a business – the tax life of a business • Selecting a business entity type • Retirement Plan options • Complying with the Affordable Care Act • Compensation of owners – hiring family members • Reasonable compensation • Tangible property regulations • Managing section 1231 losses • Transactions with owners • Buy-sell and noncompete agreements • Exiting the business – special exit techniques

PREREQUISITE: Basic knowledge of business taxation

FIELDS OF STUDY:

Taxes

The Essential Course for Preparing Nonprofit Financial Statements Under ASU No. 2016-14

COURSE CODE: 249 • 11/29/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Curtis Quickel

ASU No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities, will usher in the most significant changes to nonprofit financial reporting in more than 20 years when it becomes effective for December 31, 2018, year ends. To properly implement the new financial reporting model professionals will need to have a strong, working knowledge of the new requirements. Now is the time to obtain that knowledge. This course will explain the new requirements, illustrate how the requirements will manifest themselves in the financial statements and explain key options that nonprofits have in implementing the requirements. The course will also update on you on today's core nonprofit accounting requirements while also examining other key issues on the horizon related to revenue recognition and leases. The course materials utilize a highly illustrative and innovative format, including over 25 focused exercises to provide an enhanced working knowledge of nonprofit accounting and reporting.

DESIGNED FOR: Nonprofit industry professionals and auditors

OBJECTIVES: • Obtain a working knowledge of the new nonprofit financial reporting requirements contained in ASU No. 2016-14. • Skillfully prepare a nonprofit's financial statements through superior knowledge of accounting and reporting requirements. • Effectively apply today's core nonprofit accounting requirements while also preparing for tomorrow's changes coming in the areas of revenue recognition and leases.

HIGHLIGHTS: • Changes in the reporting of net assets and how they will play out in the statement of financial position and the statement of activities • How the reporting of functional and natural expense information is changing • The new requirements related to providing liquidity information • Changes to the statement of cash flows • Core nonprofit accounting requirements related to contributions, promises to give, contributed services, net assets, special events, the classification of expenses and more • Developing issues related to revenue recognition and leases

PREREQUISITE: Some introductory background in nonprofit accounting and reporting

FIELDS OF STUDY:

Accounting Governmental

Specialized Knowledge - Nonprofit

Latest Developments in Government and Nonprofit Accounting and Auditing

COURSE CODE: 250 • 11/30/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Curtis Quickel

This year is indeed another year of significant change in the world of government and nonprofit accounting and auditing. Time is valuable, and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit accounting and auditing.

DESIGNED FOR: Auditors and industry professionals working in the government and nonprofit environment

OBJECTIVES: • Keep up with the latest developments at the GAO, OMB, AICPA, GASB and FASB. • Ensure that your accounting and auditing skills stay up-to-date with current requirements. • Be prepared for major changes on the horizon.

HIGHLIGHTS: • The key changes and challenges contained in the revised Yellow Book • Developing issues related to performing single audits under the OMB's Uniform Guidance for Federal Awards • Key AICPA developments affecting audits of governments and nonprofits and a special look at the role AU-C section 230, Audit Documentation, plays in governmental and nonprofit audits • Recent GASB activities directed towards state and local governments with an emphasis on the implementation of GASB No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions • Preparing for the implementation of the new FASB ASU on nonprofit financial reporting (i.e., ASU No. 2016-14) while also developing a deeper understanding of the effects that the FASB ASUs on leases (i.e., ASU No. 2016-02) and revenue recognition (i.e., ASU No. 2014-09) will have on nonprofits in the years to come

PREREQUISITE: Knowledge of government and nonprofit accounting and auditing

FIELDS OF STUDY:

Accounting Governmental

Auditing Governmental

Specialized Knowledge - Nonprofit

Compilations, Reviews and New Preparations: Engagement Performance and Annual Update

COURSE CODE: 251 • 12/3/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Thomas Newell

This course will provide you with a comprehensive review and hands-on application for performing financial statement preparation, compilation and review engagements. You will learn the ins and outs of SSARS No. 21, Clarification and Recodification. The course will also cover the changes that have occurred with the issuance of SSARS Nos. 22 and 23 with regard to compilation of pro forma financial information engagements, engagements on prospective financial information, as well as in other areas relevant to SSARS No. 21 engagements, including lessons learned from early peer reviews of SSARS No. 21 engagements. Not only will this course bring you up to date on SSARSs requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform these types of engagements. This powerful and comprehensive resource provides hard copies of all the sample engagement letters, procedure checklists, illustrative reports and more contained in The Essential SSARS No. 21-23 Implementation Toolkit to assist you with implementing new SSARS requirements. This course is intended to be your go-to reference for training your staff and managing your SSARS Nos. 21-23 services in compliance with professional, ethical and technical requirements.

DESIGNED FOR: Accounting practitioners and their staff performing and managing compilation, preparation and review engagement services

OBJECTIVES: • Understand, apply SSARS No. 21, Clarification and Recodification. • Be familiar with changes due to the issuance of SSARS Nos. 22 and 23. • Be familiar with compilation and review program examples and disclosure illustrations. • Identify and apply compilation, preparation and review procedures. • Be aware of the most recent compilation and review reports and other communications. • Utilize hands-on examples and illustrations to increase your overall understanding and application of the material.

HIGHLIGHTS: • SSARS No. 21, Clarification and Recodification, and updates to SSARS No. 21 due to the issuance of SSARS No. 23, Omnibus Statement on Standards for Accounting and Review Services • SSARS No. 22, Compilation of Pro Forma Financial Information • Sample comprehensive engagement work programs for preparation, compilation and review engagements • Designing and performing procedures to specifically meet each engagement objective • Reporting and disclosure illustrations for each level of service, including attesting on personal financial statements, prescribed form, special purpose framework and other engagement variations • Other communication requirements, such as sample engagement letters and management representation letters • Quality issues related to SSARS No. 21 engagements • Current ARSC agenda items and projects

PREREQUISITE: Experience in performing and managing compilation, preparation and review engagements

FIELDS OF STUDY:

Auditing

FASB's Big 3 – Revenue Recognition, Leases and Financial Instruments

COURSE CODE: 252 • 12/4/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Thomas Newell

Sometimes we can avoid addressing the elephant in the room for a while. However, when there are three elephants in the room, it's time to address the issues. This course provides a comprehensive review and update of the FASB's big 3 accounting and reporting areas – revenue recognition, leases and financial instruments. We will focus on recently issued accounting standards updates, covering these critical areas of your practice or organization. We will analyze the big 3, which have a major effect on all industries, using examples and illustrations to provide a hands-on approach that will help you better assess and implement the new standards and guidance applicable to your clients or organization.

DESIGNED FOR: CPAs and their staffs, both in public accounting and business and industry – controllers, accountants and other financial accounting personnel involved in financial statement preparation and review

OBJECTIVES: • Understand and apply the FASB's new revenue recognition standard found in ASC Topic 606. • Review the FASB's new lease accounting guidance. • Be familiar with the FASB's financial instruments project covering the new ASUs dealing with recognition and measurement, impairment and hedging.

HIGHLIGHTS: • The FASB's comprehensive new revenue recognition standard, Topic 606, Revenue from Contracts with Customers and recent updates to the standard • The new five-step principles-based revenue recognition model • Revenue presentation, disclosures and implementation guidance and illustrations • Key differences between current U.S. GAAP and the new revenue recognition guidance • The FASB's new ASU, Leases (Topic 842) • Overall lease accounting guidance • Lessee versus lessor accounting • Sale and leaseback transactions • The FASB's issued ASUs relating to financial instruments on recognition and measurement, impairment and hedging

PREREQUISITE: Experience in financial accounting and reporting

FIELDS OF STUDY:

Accounting

Practical Planning Boot Camp: S Corporations and LLCs

COURSE CODE: 253 • 12/6/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Business clients seek practical solutions to their tax issues, and this course provides advisors with effective tax planning strategies for the closely held business. Include in your advisory attaché case ammunition which will assist businesses in dealing with employee-related issues, depreciation, related parties, buy-sell agreements, fringe benefits and so on. Providing sound advice will be a money maker both for clients and your firm.

DESIGNED FOR: Tax practitioners working in public accounting as well as those in private industry who are responsible for tax planning for their clients and/or companies

OBJECTIVES: • Understand what strategies and techniques are most appropriate for businesses in dealing with employee-related issues. • Detailed discussion of some of the finer points regarding a multitude of topics which business and tax planners utilize to assist and advise clients.

HIGHLIGHTS: • Current year standards, baselines and general business issues, including planning strategies related to 2017 tax reform • Are your clients taking full advantage? The broad inventory of fringe benefit possibilities • Strong passwords and advanced mathematics • Medical benefits: Long-term care, HSAs, cafeteria plans, COBRA compliance, disability • Planning an auto purchase? Comparing vehicle depreciation over the first four years • Maximizing retirement benefits • Pension plans: Are they now more valuable, and what are the best options? Are 401(k) plans not as good, and could defined benefit plans make a comeback? • Follow the right path in basis calculations • Hiring family members: Several benefits in addition to income splitting and shifting • C corporations: Are they qualified personal service corporations? • Is cash basis accounting for service corporations in jeopardy? • Basis triad review • Utilizing buy-sell agreements • Employing life insurance in business • Related-party transactions: Making them work • Expounding travel and entertainment • Methods of accounting: When do you use accrual instead of cash? When can you use cash? • Shortening of depreciation schedules due to tax friendly safe-harbors

PREREQUISITE: Experience with business clients

FIELDS OF STUDY:

Taxes

Complete Guide to Payroll Taxes and 1099 Issues

COURSE CODE: 254 • 12/7/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

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

DESIGNED FOR: CPAs in public accounting and industry with responsibility for payroll tax compliance

OBJECTIVES: • Distinguish an employee from an independent contractor and understand the relief available to employees who misclassify. • Understand how to complete Forms W-2, 1099-MISC, 1099-R and SS-8. • Comply with the quarterly and annual reporting for employment tax deposits.

HIGHLIGHTS: • Payroll tax requirements for wages, including wages subject to the 0.9 percent tax, employee benefits and reimbursements, nonqualified deferred compensation, stock options and tips • Fringe benefits issues, such as health insurance, life insurance, cafeteria plan benefits, accountable and non-accountable plans, standard mileage rates and per diem rates • Special issues – using a common paymaster, how to file W-2s after a takeover, merger or acquisition, and state and local tax withholding • Statutory employees, independent contractors and possible changes to §530 relief • Penalties: Who is a responsible person? • Moving expenses and gross-up calculations • Form 941 issues and problems, such as disability benefits, tip income and deceased employees • Pension issues and payroll taxes including SIMPLE plans and §401(k) and pension distributions • The Electronic Federal Tax Payment System (EFTPS) • Forms I-9, W-9, W-2, 1099, SS-8 and Form 940

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Individual Income Tax Update (1A)

COURSE CODE: 2571-1A • 12/11/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

The president and Congress delivered a revolutionary tax reform plan in late 2017. With the most sweeping changes to the tax code in 30 years now here, this highly informative course responds to all of the latest tax law developments with a full update on changed requirements and a thorough discussion of the planning opportunities that you need to understand to help your clients respond effectively. You will come away from the course with the up-to-date knowledge you need to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs.

DESIGNED FOR: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their individual clients

OBJECTIVES: • Understand strategies and tactics to use in light of tax reform. • Understand the most current guidance on retirement planning. • Understand how to nail down valuable deductions and other reductions to the tax base.

HIGHLIGHTS: • Full coverage of tax reform changes affecting individuals • Complete coverage of all the latest IRS rulings and procedures affecting individuals in general, along with an up-to-date summary of the most important tax court decisions in this area • Tax strategies regarding retirement plans • A focus on tax planning opportunities, including year-end strategies • Practice aids, including inflation-adjusted amounts and some 2018 numbers, including mileage rates and more • Other late-breaking changes

PREREQUISITE: Experience in individual tax planning

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization (1B)

COURSE CODE: 2571-1B • 12/11/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Join us for this practical course, which will present a fresh approach to planning and strategy formulation for your organization. Often thought of as a painful process, planning and strategy formulation is probably one of the most important processes any organization undertakes in order to achieve financial success. We'll explore this fresh approach to many different planning stages, including the marketing plan, the technology plan, the capital plan, the five-year operating plan and much more. Today's dynamic economic environment requires much more careful planning and strategy execution. Come find out how to make that happen for your organization.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Develop strategies for the organization that make an impact. • Avoid the political pitfalls that often come with the planning process. • Maximize the usefulness of the different plans developed for the organization. • Identify the differences between strategic and incremental planning. • Implement strategic planning at the department level. • Make the planning process enjoyable and painless for the entire organization. • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Differences between planning and budgeting • The business model • Strategic plan • Marketing plan • Financial forecasting • Financial risk analysis • Five-year operating plan

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Note: This course is part of the CPE Blowout Cluster

K2's Technology Update (1C)

COURSE CODE: 2571-1C • 12/11/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

Are you ready to learn about the latest trends in technology? Do you sometimes feel lost in the technology jungle? Would you like clear guidance regarding Windows, Office, the Cloud, security, and other technology-related issues? Then join us for this fast-paced and highly informative course that is sure to ramp up your return on technology investment. The technology tools available to businesses have never been better, but many are not taking full advantage of these tools. This course helps professionals, at all levels, understand the major trends in hardware, software and services as well as how to utilize these tools to meet organizational objectives both efficiently and effectively. More than just a course on the latest computers, you will learn about the full spectrum of practical technology available to you and your team and how to implement these tools for maximum impact.

DESIGNED FOR: Business professionals who are interested in how technology affects them and seek an update of relevant technology trends, tools and techniques

OBJECTIVES: • List and describe key features of Windows 10 and identify situations where upgrading might be advantageous. • Analyze developments in mobile technologies and develop an optimal mobile strategy. • Identify security issues facing business professionals and list options for mitigating risk. • List and describe key features of Office 2016 and determine an optimal time to upgrade. • Identify major trends in hardware, including desktops, laptops, servers, tablets, storage and printing. • Develop strategies for successful Cloud implementations, including accounting and tax, document management, workflow and data storage and synchronization applications. • Define virtualization and identify how it potentially changes the technology infrastructure in your office.

HIGHLIGHTS: • Developments in hardware and emerging trends • Microsoft Windows 10 and Office 2016 • Security update – a new day, with new risks • Mobility update – best practices for taking it with you • Virtualization and what it can mean to your organization • The Cloud and where it belongs in your organization

PREREQUISITE: Fundamental understanding of basic technology concepts

FIELDS OF STUDY:

Information Technology

Note: *This course is part of the CPE Blowout Cluster*

S Corporation, Partnership and LLC Tax Update (2A)

COURSE CODE: 2571-2A • 12/11/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

Designed for practitioners who want the latest information on tax changes affecting your business clients or employers, this course provide invaluable knowledge, strategies, techniques, innovative tax planning concepts, income-generating ideas and other planning opportunities available to S corporations, partnerships, LLCs and LLPs.

DESIGNED FOR: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their business clients or employers

OBJECTIVES: • Understand the major current planning issues for businesses. • Understand how tax reform affects planning for pass-throughs. • Understand what pass-throughs can do in light of tax law changes.

HIGHLIGHTS: • Coverage of applicable tax reform changes • Basis issues • S corporation employees • Coverage of the business tax changes • A review of the key cases, rulings and tax law changes affecting S corporations, partnerships, limited liability companies and limited liability partnerships

PREREQUISITE: Experience with pass-through entity clients

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques (2B)

COURSE CODE: 2571-2B • 12/11/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Forecasting and budgeting are two words that often draw an adverse reaction from many financial professionals. In this course, let us show you an innovative approach to planning and budgeting. Move beyond the traditional techniques and learn easier ways to complete the process while cutting out the political pitfalls that end up causing a lack of accountability and can be demotivating to the staff. During the course we will cover such topics as the sales/income plan, capital equipment planning, the one-year operating plan (formerly referred to as a budget), the monthly operating plan, cash planning, risk planning and much more. Join us for this course as we help you streamline your forecasting and budgeting processes, which turns into a win-win for the employees and the organization.

DESIGNED FOR: CFOs, controllers and finance professionals

OBJECTIVES: • Develop a one-year operating plan (formerly referred to as a budget). • Avoid the political pitfalls that often come with the forecasting and budgeting processes. • Maximize the usefulness of the forecasts developed for the organization. • Perform a financial risk analysis. • Perform an EVA analysis (PV, ROI and Modified ROI). • Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course.

HIGHLIGHTS: • Sales/income plan • Intermediate planning • Technology plan • Capital equipment planning • One-year operating plan • Monthly planning • Cash plan • Risk plan

PREREQUISITE: Experience in financial management of a small or medium-sized company

FIELDS OF STUDY:

Finance

Note: *This course is part of the CPE Blowout Cluster*

K2's Advanced Excel Reporting – Best Practices, Tools and Techniques (2C)

COURSE CODE: 2571-2C • 12/11/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Advanced

VENDOR: K2 Enterprises **DISCUSSION LEADER:** Steven Phelan

If you need to build advanced Excel reports, including reports where the source data resides in your accounting software or another database, then do not miss this course. You will learn how to use Open Database Connectivity (ODBC) and Online Analytic Processing (OLAP) to connect Excel to external data sources, such as your accounting software database, to extract data for reporting and analysis. You will also learn how to incorporate PivotTables into your reporting routines, including how to add calculations to your PivotTables, how to group PivotTable data into fiscal reporting periods and how to filter your PivotTables using Slicers. You will also learn best practices for presenting compelling and captivating Excel-based reports and charts, and how to use two Excel add-ins – BizNet’s Excel Business Information Suite and Microsoft’s Power Pivot – to streamline and automate many of the manual processes associated with building Excel-based reports. Many accounting and financial professionals spend far too much time in Excel accessing and converting financial data into useful reports. If there is the chance you may not be taking full advantage of all that Excel has to offer as a reporting tool, then you should plan to attend this course.

DESIGNED FOR: Accounting and financial professionals who use Excel for reporting and want to reduce the risk of errors, simplify reporting processes and improve the quality of reports

OBJECTIVES: • Link and import data from external databases – including multi-table databases – into Excel. • Use Tables and PivotTables to create accurate financial reports and analyses. • List and apply Excel shortcuts for formatting financial reports. • Implement Excel templates to improve reporting productivity. • Identify opportunities to work with third-party tools to streamline reporting in Excel.

HIGHLIGHTS: • Accessing and linking data from external data sources • Creating dynamic reports • Visual reporting and analysis • Reporting with Excel add-ins

PREREQUISITE: Strong working knowledge of Excel 2007 or newer

FIELDS OF STUDY:

Accounting

Note: *This course is part of the CPE Blowout Cluster*

Maximizing Your Social Security Benefits (3A)

COURSE CODE: 2571-3A • 12/12/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

DESIGNED FOR: Practitioners who have baby boomer clients with significant wages or earned income

OBJECTIVES: • Identify who is entitled to retirement benefits and in what amounts. • Summarize the factors one must consider in determining when to take benefits. • Discuss the taxation of Social Security benefits and how this impacts other income tax planning. • Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the who and when of the receipt of Social Security benefit payments.

HIGHLIGHTS: • Retirement benefits: What the amount of benefits is in various circumstances • Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client? • Claiming on Social Security: Advantages and disadvantages at ages 62, 66 and 70 • Planning: What clients approaching retirement age should consider now with respect to benefits for them, their spouses and their children • Coordinating benefits: Should you take Social Security first and higher-balance IRA distributions later, or take IRA balances first and enhanced Social Security benefits later?

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Note: *This course is part of the CPE Blowout Cluster*

Annual FASB Update and Review (3B)

COURSE CODE: 2571-3B • 12/12/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides an overview of recent FASB accounting and reporting developments. The course begins by reviewing recent Private Company Council (PCC) activities and recently issued Accounting Standards Updates (ASUs), analyzing guidance that has a major effect on all industries, including those covering revenue recognition and leases. Special attention is given to standard setters' activities that affect small and medium-sized entities. Examples and illustrations provide hands-on application to help you assess and implement the new standards and guidance applicable to your practice and clients.

DESIGNED FOR: Practicing CPAs and their staff, both in public accounting and business and industry, controllers, accountants and other financial accounting personnel involved in financial statement preparation and review

OBJECTIVES: • Be aware of recent private company standard setting activities. • Review the latest FASB Accounting Standards Updates (ASUs). • Understand and apply the FASB's comprehensive new Revenue Recognition guidance – Topic 606, Revenue from Contracts with Customers, and its related updates. • Understand the new lease accounting guidance found in Topic 842, Leases • Recall key provisions of recently issued FASB Updates.

HIGHLIGHTS: • Private company standard setting activities • Recent FASB Accounting Standards Updates (ASUs) • Revenue Recognition – Topic 606, Revenue from Contracts with Customers, and its related updates • Topic 842, Leases • Other recently issued FASB Updates

PREREQUISITE: Experience in financial accounting and reporting

FIELDS OF STUDY:

Accounting

Note: *This course is part of the CPE Blowout Cluster*

Compilation Engagements Under SSARS (3C)

COURSE CODE: 2571-3C • 12/12/18 • 8:30 AM-12:00 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: OSCP A **DISCUSSION LEADER:** Kurt Oestrieher

Gain a comprehensive overview of all of the requirements necessary to properly conduct a compilation engagement under SSARS. The impact of SSARS 21 and the changes to practice will be a focal point. Note: This course is recommended to fulfill four hours of the Oklahoma Accountancy Board's compilation only requirement.

DESIGNED FOR: CPAs in public accounting who perform or manage engagements in accordance with SSARS

OBJECTIVES: • Provide a comprehensive overview of Compilation and Preparation Standards in AR-C 80 and AR-C 70. • Understand changes to the compilation engagement as a result of SSARS 21. • Introduce documents and templates that will improve quality and profitability of your write-up practice.

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Compilation

Note: *This course is part of the CPE Blowout Cluster*

Select Estate and Life Planning Issues for the Middle-Income Client (4A)

COURSE CODE: 2571-4A • 12/12/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Dennis Riley

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

DESIGNED FOR: CPAs who advise clients on estate planning

OBJECTIVES: • Understand various documents used in estate planning. • Identify use of trusts and other financial arrangements. • Know what issues clients confront, and potential solutions.

HIGHLIGHTS: • More than 20 documents clients should have that are neither a will nor a trust • Provisions you need in a will • Trusts and other arrangements for children • Durable powers of attorney for health care and for financial matters • Asset protection strategies

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

Financial Planning

Note: *This course is part of the CPE Blowout Cluster*

Proven Controls to Steer You Clear of Fraud (4B)

COURSE CODE: 2571-4B • 12/12/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: Surgent **DISCUSSION LEADER:** Ronald Kral

Organizations that fall victim to fraud (and that is every organization in the world) have many controls in place to combat fraud. In this course we will discuss means and methods to stop fraud and the controls that affected organizations employ to seek improvements for the organizations.

DESIGNED FOR: CPAs in public practice and industry who wish to educate clients or colleagues on how to better prevent fraud from occurring at the source – would-be fraudsters – as well as to seek means to improve anti-fraud controls

OBJECTIVES: • Understand the prevalence and incredible cost of fraud. • Learn what drives seemingly honest people to steal. • Understand that there are many layers in fraud defense. • Understand that checklists can help both management and us to focus in areas we may have overlooked.

HIGHLIGHTS: • Fraud's cost – ACFE's Report to the Nations; ancillary costs • Why good folks go bad – What studies indicate; five interesting findings; red flags • Combating fraud with controls • Fraud checklists

PREREQUISITE: None

FIELDS OF STUDY:

Auditing

Note: *This course is part of the CPE Blowout Cluster*

AICPA Professional Ethics (4C)

COURSE CODE: 2571-4C • 12/12/18 • 1:00 PM-4:30 PM

LOCATION: Hyatt Regency Tulsa • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: OSCPA **DISCUSSION LEADER:** Kurt Oestrieher

Stay current on various aspects related to the AICPA Professional Ethics and the online Code of Professional Conduct. Both public and industry ethics issues will be covered. Note: This course is recommended to fulfill four hours of the Oklahoma Accountancy Board's ethics requirement.

DESIGNED FOR: For CPAs in public practice and industry

OBJECTIVES: • Learn about the online Code of Professional Conduct. • Gain a comprehensive overview of the ethics rules that apply to members in both public practice and industry, including case studies. • Discuss any proposed changes to the Code of Professional Conduct.

PREREQUISITE: None

FIELDS OF STUDY:
Behavioral Ethics

Note: *This course is part of the CPE Blowout Cluster*

Practical Business Law: 2017 Update

COURSE CODE: 255 • 12/17/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Update

VENDOR: The Pros and The Cons **DISCUSSION LEADER:** Ben Wright

CPAs routinely encounter legal questions applicable to either the client or the firm. This course focuses on the latest changes that technology, modern risks and new laws are forcing on CPAs. Gain valuable tips, best practices and recent developments from a seasoned lawyer.

DESIGNED FOR: Partners, firm counsels, general counsels, business owners and CFOs

OBJECTIVES: • Learn about the latest traps in business law. • Learn to use technology to your advantage and avoid liability. • Understand the role of internet publicity in resolving disputes. • Learn how to get the terms you want in negotiations and business relationships. • Learn to avoid contract pitfalls to close loopholes. • Learn how to use documents, emails and records to protect yourself. • Understand how computer forensics uncovers evidence to sue you.

HIGHLIGHTS: • Latest traps in business law • Collection of accounts receivable during the recession • The role of internet publicity in resolving disputes • Getting the terms you want in negotiations and business relationships • Avoiding contract pitfalls to close loopholes • Exploiting technology to negotiate the deal you deserve • Accountants can be liable for many missteps beyond just malpractice. Do you know how to protect yourself and your firm? • Lessons from recent business scandals • How law-abiding executives, enterprises and CPA firms are now liable for long-accepted practices • How to deal with your bank when hackers steal from your online business bank account • How savvy accountants know when crooks are abusing corporate computer networks

PREREQUISITE: None

FIELDS OF STUDY:

Business Law

Email, Record Retention, Destruction and Security

COURSE CODE: 256 • 12/18/18 • 8:30 AM-12:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: The Pros and The Cons **DISCUSSION LEADER:** Ben Wright

This course will address the most recent legal requirements in electronic documents and communications. Don't be too late to protect yourself under the rapidly changing laws of litigation, technology, privacy, electronic commerce and computer security.

DESIGNED FOR: CPA firm partners and staff, CFOs and controllers, firm counsel, business owners and executives

OBJECTIVES: • Review how to store accounting records in the cloud. • Review legal requirements for record retention. • Learn how to cope with the unique legal properties of email. • Discuss the risk of the proliferation of email and other electronic records. Learn how to protect yourself with the right record retention policies. • Gain insight as to how computer forensic experts uncover damaging information. • Discuss the new federal rules on discovery of email and other e-records in litigation. • Discuss your liability if you fail to secure e-records and information systems. • Learn how to develop policies for employees working from their own devices and services.

HIGHLIGHTS: • Criminal prosecution of Arthur Andersen for destroying records • The magic of computer forensic experts • Record retention policies • Unraveling the confusion around electronic signatures • Record retention requirements when employees use social networks (like Facebook and Twitter) for official business • The new laws requiring companies to notify customers of identity theft and consumer privacy and the punishment if you don't • Your liability if you fail to secure e-records and information systems • Practical case studies showing how different enterprises manage their electronic records • IRS demand for taxpayer computer files

PREREQUISITE: None

FIELDS OF STUDY:

Business Law

Dizzy New World of Cyber Investigations: Law, Ethics and Evidence

COURSE CODE: 257 • 12/18/18 • 1:00 PM-4:30 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 4 **LEVEL:** Basic

VENDOR: The Pros and The Cons **DISCUSSION LEADER:** Ben Wright

More and more, employers and enterprises are engaged in cyber investigations. These cyber investigations are guided, motivated and restricted by a variety of new laws and court cases. The increase of cyber evidence collected (email, text, metadata, social media, big data, etc.) about every little thing that anyone does or says creates a massive need for HR departments, IT departments, internal audit departments and other investigators to find and sift through the evidence. Specifically, companies need professionals with backgrounds in cyber forensics, cyber law and computer privacy. This course addresses managing legal and ethical risk when you are the target of a cyber investigation.

DESIGNED FOR: CPAs in public practice, CPAs in corporate finance, general counsels, managing partners, compliance officers, chief learning officers, risk managers and regulators

OBJECTIVES: • Learn how to conduct investigations seeking computer evidence. • Recognize how online media are imposing more accountability on professionals and their clients. • Discuss methods for managing risk associated with computer evidence.

HIGHLIGHTS: • Gathering online audit evidence • Avoiding allegations that your investigation was illegal • Responding to risk that your legal adversaries will gather evidence about you online • Methods for managing risk associated with computer evidence

PREREQUISITE: None

FIELDS OF STUDY:

Business Law

Efficient and Effective Form 1040 Review: The Next Step for Valuable Staff

COURSE CODE: 258 • 12/19/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Evanich

Most review techniques developed by professionals are self-taught and fine-tuned via experience. Yet how does one start? This course will give both new and seasoned reviewers additional and advanced procedures via a multitude of checklists to more thoroughly review various tax returns. Its emphasis is not planning; rather, it is to develop a strategy to properly review a return effectively and thoroughly. The course includes dozens of practice tips for new reviewers and is updated for impacts of newly enacted legislation.

DESIGNED FOR: Senior-level staff new to the review process or experienced staff members looking to update and/or expand their review procedures

OBJECTIVES: • Expand the process involved in reviewing applicable tax returns. • Identify the most common areas that result in errors. • Document a review, including consideration of risk management.

HIGHLIGHTS: • Review an error-prone, staff-prepared Form 1040 from client-provided information • What are common errors preparers make and what are the areas generating malpractice claims • The importance of engagement letters, questionnaires and §7216 permission statement • Initial administrative groundwork • Identifying organizing issues in the tax return to be reviewed • Avoiding willful blindness • Efficient review of certain advanced issues for income, adjustments, deductions and credits • Effective procedures for delinquent clients, filing past-due tax returns • First-time client issues requiring extra scrutiny • Multiple checklists of efficient procedures to identify potential issues on a 1040 return • Listing of schedules for staff to prepare to make a review easier, including basis issues for 1040 clients

PREREQUISITE: Experience in preparing Form 1040, reviewing diagnostics and preparing workpapers

FIELDS OF STUDY:

Taxes

Getting Ready for Busy Season: A Guide to New Forms, Filing Issues and Other Critical Developments

COURSE CODE: 259 • 12/20/18 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** John Evanich

Getting ready for busy season involves not only knowing the new tax rules for the current year, but also understanding how the new rules apply to current-year returns. This course provides an up-to-date review of important tax form changes, new tax forms, key developments as they are reflected in the IRS forms, and IRS filing issues and deadlines that will be invaluable to attendees who prepare tax returns for individuals, partnerships and LLCs.

DESIGNED FOR: Tax practitioners preparing or reviewing individual and pass-through entity income tax returns for the current tax year

OBJECTIVES: • Identify new income tax returns and schedules for individual and pass-through entity clients. • Understand which income tax returns and schedules have changed for individual and pass-through entities. • Identify the legislative, administrative and judicial developments that affect the income tax returns and schedules of individuals and pass-through entities.

HIGHLIGHTS: • Taking initiative in difficult assignments; can you deliver the QBI message? • Full coverage of §199A qualified business income, its calculation, limitations and examples • A tour of the most recent changes starting from gross income and ending with alternative minimum tax (AMT) and selected credits including the latest IRS guidance on significant recent tax legislation • Hot, hidden or miscellaneous developments affecting the upcoming tax season • The latest guidance on child credits, education credits, education incentives and net capital gain and qualified dividend income rate reductions • Examination of troublesome areas and stumbling blocks in preparing Form 1040 • Form 8867 changes • Review of new laws and changes in old forms to provide a familiarity for the upcoming tax season • Key new tax and practice developments and how they impact the current year's tax forms for individuals

PREREQUISITE: Basic familiarity with tax rules relating to individual and pass-through entity taxation for the current tax year

FIELDS OF STUDY:

Taxes

Individual Tax Returns: Staff Essentials

COURSE CODE: 260 • 1/9/19 • 8:30 AM-4:00 PM

LOCATION: OSU Tulsa, North Hall - Room 104 • Tulsa

RECOMMENDED CPE: 8 **LEVEL:** Basic

VENDOR: Federal Tax Workshops, Inc. **DISCUSSION LEADER:** Doug Van Der Aa

This course is designed for practitioners with minimal or no tax experience to prepare complete tax returns by illustrating the process with filled in tax forms.

DESIGNED FOR: Tax return preparers with little or no experience, and practitioners seeking an update on basic tax return preparation

OBJECTIVES: • Gain a working knowledge of the federal taxation and the individual tax return preparation process. • Enable neophyte practitioners to see the big picture for individual return preparation. • Apply key tax return concepts using filled in forms and numerous practice aids.

HIGHLIGHTS: • Preparation of individual returns with a focus on: Wage earners; capital gain and loss gross income; Schedule A deductions; Schedule E income; Schedule D gains; new Affordable Care Forms 8962 and 8965 • Tax structure and tax determination • Gross income • Itemized deductions: Personal use activity • Itemized deductions: Employment and investment related expenses • Deductions for AGI and Schedule E • Special tax computation • Credits

PREREQUISITE: None

FIELDS OF STUDY:

Taxes

OTHER METRO AREAS

Ethical Considerations for CPAs

COURSE CODE: 300 • 12/3/18 • 8:30 AM-12:00 PM

LOCATION: Ardmore Convention Center - Room 1 • Ardmore

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

CPAs today face greater challenges than ever to maintain the high ethical standards of their profession. This course provides a framework within which to consider the ethical challenges facing CPAs and focuses on ethical requirements that CPAs must adhere to in their everyday practice, including practical examples of potential ethical dilemmas that practitioners may encounter.

DESIGNED FOR: CPAs in all areas

OBJECTIVES: • Understand the attributes of ethics and professional conduct. • Identify ethical issues that occur every day in the work environment. • Understand those deliberative, emotional and social skills that enable a CPA to put their knowledge of the rules into practice in ways that are applicable to any situation.

HIGHLIGHTS: • The CPA's role in today's economy • The similarities and differences between individual and business ethics • The link between ethics, integrity and scruples • The basic attributes of ethics and professional conduct • The history of the CPA profession and the CPA's requirement to adhere to ethics policies and codes of conduct • The AICPA's Code of Professional Conduct and a CPA's responsibility to the public, clients and colleagues • The common rules and statutes faced daily in the CPA profession. • Case studies may also be utilized to present potential ethical dilemmas CPAs may face during their careers

PREREQUISITE: Experience in financial reporting

FIELDS OF STUDY:

Behavioral Ethics

Surgent's Federal Tax Update

COURSE CODE: 301 • 12/3/18 • 1:00 PM-4:30 PM

LOCATION: Ardmore Convention Center - Room 1 • Ardmore

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Both businesses and individual clients face major changes as a result of recent tax reform, and tax professionals face the considerable challenge of delivering effective planning advice and services to address this myriad of recent developments. This course addresses this challenge and also encompasses the latest cases and rulings applicable to individual and business clients.

DESIGNED FOR: CPAs who need to know the latest tax law changes in all areas of practice

OBJECTIVES: • Understand strategies and techniques to use in light of tax changes. • Understand the latest developments regarding retirement plans. • Understand current cases and rulings affecting businesses.

HIGHLIGHTS: • Full coverage of tax reform implications related to both individuals and businesses • How the code affects tax planning for individuals and businesses • Retirement plans and IRAs • Review of pertinent cases and rulings regarding exclusions, character issues, retirement planning, travel and other items affecting your individual taxpayers • Practice aids, including all the numbers applicable for the current year – inflation-adjusted amounts, mileage rates, retirement contributions and more • Other late-breaking tax law changes

PREREQUISITE: Experience with individual and business clients

FIELDS OF STUDY:

Taxes

Ethical Considerations for CPAs

COURSE CODE: 302 • 12/4/18 • 8:30 AM-12:00 PM

LOCATION: Cameron University MCC #211 • Lawton

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

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HIGHLIGHTS: • The CPA's role in today's economy • The similarities and differences between individual and business ethics • The link between ethics, integrity and scruples • The basic attributes of ethics and professional conduct • The history of the CPA profession and the CPA's requirement to adhere to ethics policies and codes of conduct • The AICPA's Code of Professional Conduct and a CPA's responsibility to the public, clients and colleagues • The common rules and statutes faced daily in the CPA profession. • Case studies may also be utilized to present potential ethical dilemmas CPAs may face during their careers

PREREQUISITE: Experience in financial reporting

FIELDS OF STUDY:

Behavioral Ethics

Surgent's Federal Tax Update

COURSE CODE: 303 • 12/4/18 • 1:00 PM-4:30 PM

LOCATION: Cameron University MCC #211 • Lawton

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Both businesses and individual clients face major changes as a result of recent tax reform, and tax professionals face the considerable challenge of delivering effective planning advice and services to address this myriad of recent developments. This course addresses this challenge and also encompasses the latest cases and rulings applicable to individual and business clients.

DESIGNED FOR: CPAs who need to know the latest tax law changes in all areas of practice

OBJECTIVES: • Understand strategies and techniques to use in light of tax changes. • Understand the latest developments regarding retirement plans. • Understand current cases and rulings affecting businesses.

HIGHLIGHTS: • Full coverage of tax reform implications related to both individuals and businesses • How the Code affects tax planning for individuals and businesses • Retirement plans and IRAs • Review of pertinent cases and rulings regarding exclusions, character issues, retirement planning, travel and other items affecting your individual taxpayers • Practice aids, including all the numbers applicable for the current year - inflation-adjusted amounts, mileage rates, retirement contributions, and more • Other late-breaking tax law changes

PREREQUISITE: Experience with individual and business clients

FIELDS OF STUDY:

Taxes

Ethical Considerations for CPAs

COURSE CODE: 304 • 12/5/18 • 8:30 AM-12:00 PM

LOCATION: Northern Oklahoma College, Gantz Student Center - Room 100 • Enid

RECOMMENDED CPE: 4 **LEVEL:** Intermediate

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

CPAs today face greater challenges than ever to maintain the high ethical standards of their profession. This course provides a framework within which to consider the ethical challenges facing CPAs and focuses on ethical requirements that CPAs must adhere to in their everyday practice, including practical examples of potential ethical dilemmas that practitioners may encounter.

DESIGNED FOR: CPAs in all areas

OBJECTIVES: • Understand the attributes of ethics and professional conduct. • Identify ethical issues that occur every day in the work environment. • Understand those deliberative, emotional and social skills that enable a CPA to put their knowledge of the rules into practice in ways that are applicable to any situation.

HIGHLIGHTS: • The CPA's role in today's economy • The similarities and differences between individual and business ethics • The link between ethics, integrity and scruples • The basic attributes of ethics and professional conduct • The history of the CPA profession and the CPA's requirement to adhere to ethics policies and codes of conduct • The AICPA's Code of Professional Conduct and a CPA's responsibility to the public, clients and colleagues • The common rules and statutes faced daily in the CPA profession. • Case studies may also be utilized to present potential ethical dilemmas CPAs may face during their careers

PREREQUISITE: Experience in financial reporting

FIELDS OF STUDY:

Behavioral Ethics

Surgent's Federal Tax Update

COURSE CODE: 305 • 12/5/18 • 1:00 PM-4:30 PM

LOCATION: Northern Oklahoma College, Gantz Student Center - Room 100 • Enid

RECOMMENDED CPE: 4 **LEVEL:** Update

VENDOR: Surgent **DISCUSSION LEADER:** Pamela Davis-Vaughn

Both businesses and individual clients face major changes as a result of recent tax reform, and tax professionals face the considerable challenge of delivering effective planning advice and services to address this myriad of recent developments. This course addresses this challenge and also encompasses the latest cases and rulings applicable to individual and business clients.

DESIGNED FOR: CPAs who need to know the latest tax law changes in all areas of practice

OBJECTIVES: • Understand strategies and techniques to use in light of tax changes. • Understand the latest developments regarding retirement plans. • Understand current cases and rulings affecting businesses.

HIGHLIGHTS: • Full coverage of tax reform implications related to both individuals and businesses • How the Code affects tax planning for individuals and businesses • Retirement plans and IRAs • Review of pertinent cases and rulings regarding exclusions, character issues, retirement planning, travel and other items affecting your individual taxpayers • Practice aids, including all the numbers applicable for the current year - inflation-adjusted amounts, mileage rates, retirement contributions, and more • Other late-breaking tax law changes

PREREQUISITE: Experience with individual and business clients

FIELDS OF STUDY:

Taxes



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