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A special thanks to those MOCPA members and committee representatives who played a vital role in selecting this year’s curriculum.
Registration Form

Contact Information

Name ___________________________________________ Member ID # ____________________________
Firm/Company _______________________________________________________________________________
Business Address _______________________________________________________________________________
City __________________________ State ____________ Zip ____________________________
Home Address _________________________________________________________________________________
City __________________________ State ____________ Zip ____________________________
Phone __________________________ Fax __________________________
E-Mail ______________________________________________

Please check here if any of the above information is new.

Course Information

Course Title 1 ___________________________________________ Course Code __________________________
Location ___________________________________________ Date ____________ Fee ______________________
Course Title 2 ___________________________________________ Course Code __________________________
Location ___________________________________________ Date ____________ Fee ______________________
Course Title 3 ___________________________________________ Course Code __________________________
Location ___________________________________________ Date ____________ Fee ______________________
Course Title 4 ___________________________________________ Course Code __________________________
Location ___________________________________________ Date ____________ Fee ______________________

TOTAL ENCLOSED $ ____________________________

Please pay the member fee if you are a MOCPA member, a member of another state society, or a non-CPA.

Please check appropriate fee category:

☐ MOCPA member
☐ AICPA member
☐ Other state society member
☐ Non-CPA
☐ Non-Member CPA

Payment Method*

☐ Check (payable to MOCPA Educational Foundation)

My payment is: ☐ Personal ☐ Company

☐ MasterCard ☐ VISA
☐ Discover ☐ American Express

Name (as it appears on card) ____________________________
____________________________________________
Card # ____________________________
Security Code ____________________________
Expiration Date ____________________________

* See page 3 for mailing address.

If you need special physical accommodations, please notify MOCPA at least two weeks before the event so that you may be adequately assisted.
Dear MOCPA members and guest attendees,

Thank you for choosing the Missouri Society of CPAs for your learning needs. Our team is committed to providing you with a wide variety of educational topics—from changing technical rules and regulations to high-level leadership development.

We know your time is limited, so you need to maximize your learning with minimal interruption away from the office. Therefore, we are hosting events ranging from two to 16 hours. In addition, you'll notice our online self-study opportunities continue to increase. See page 6 for a small sample, but also visit our website throughout the year, as more course options are continually added.

Likewise, if there is a topic on which more than 10 of your employees need training, it may be cost effective and time efficient to bring it on-site to your firm or company. See page 6 for full details.

If you don’t find what you’re looking for when reviewing our course offerings, please call us. We’re here to help you grow and advance. Thank you for making MOCPA a part of your lifelong learning process, and we look forward to seeing you at an upcoming event.

- Your MOCPA Staff

The Missouri Society of CPAs Educational Foundation sponsors professional development programs recognized by the Missouri State Board of Accountancy, which grants credit for actual hours attended. For complete CPE requirements, contact the Missouri State Board of Accountancy at (573) 751-0012 or visit www.pr.mo.gov/accountancy.asp.

Course Registrations

- To register by credit card—visit mocpa.org, call: (800) 264-7966, or fax: (314) 997-2592.
- Credit Card payments and registration forms may be mailed to:
  MOCPA Educational Foundation | 540 Maryville Centre Drive, Suite 200 | St. Louis, MO 63141
- Mail checks payable to:
  MOCPA Educational Foundation | P.O. Box 797013 | St. Louis, MO 63179-7000

Please register at least 10 days prior to a course because those with too few registrants may be canceled. MOCPA accepts walk-in registrants the day of the course, but please call ahead to check availability.

Course fees include lunch unless otherwise noted.

Course Materials

- MOCPA has gone paperless on most classes. Electronic materials for each course will be made available to all attendees approximately one week before the event. Please read your confirmation to determine whether a course is paperless.
- To download your materials, log-in to your MOCPA account, and click on the paperless materials tab to view available documents. You will then be able to download these to your laptop or e-reader prior to the class. Electrical outlets are available for use on a first-come, first-served basis.
- All 2017-2018 MOCPA eBooks are available for purchase in their original hard copy format through MOCPA's preferred vendor: Copies Designs & More, Inc., (314) 427-3785; orders@cdmtoday.com.
Information and Policies

Special Requirements
If you require special physical accommodations, please contact MOCPA at least two weeks before the event so that your needs may be adequately met. Unfortunately, MOCPA is unable to accommodate specific dietary needs. If you have concerns, please feel free to bring a lunch with you or make other arrangements. MOCPA Learning Centers have refrigerators for your convenience.

Course Confirmation
After your registration has been processed, you will receive a confirmation containing all necessary details, including information regarding the materials (if it is a paperless course). On rare occasions, there are changes, so please check the information carefully, and bring your confirmation with you. If you have not received your confirmation 48 hours prior to the event, please contact the MOCPA office.

Certificates of Completion
MOCPA does not issue certificates at courses; however, they are available afterward on MOCPA’s website in the MY CPE section that you can download for attendance verification. If your employer or other state society requires a signature, please ask the administrator to sign your confirmation form while at the event.

Cancellations/Transfers/Substitutions
Because MOCPA must finalize all course details (e.g., speaker arrangements, food/beverage guarantees) at least five working days before each event, the following policies apply:

• You may cancel from a class or transfer your registration fee to another course with no penalty, if done so at least six working days before the original event date. Any additional fee is due at the time of the transfer.
• Cancellations or transfers made within the last five working days before the original class date will incur a $30 fee.
• One person may substitute for another up to the day of the class with no penalty.
• No refunds or transfers will be given for “no-shows,” so please notify the society ahead of time if you are unable to attend.

Inclement Weather
During inclement weather, MOCPA makes every effort to move forward with scheduled classes. If the class takes place and you are unable to attend, you will receive a refund or staff will help you find another course. To receive a refund or transfer, please notify MOCPA in advance or on the day of the event.

For the status of any MOCPA CPE event, please call (800) 264-7966, ext. 122. An MOCPA staff member will assist you during regular business hours or a voice message reflecting the latest information will have been recorded.

Canceled Classes
If an event is canceled for any reason, all registrants will be notified by e-mail or phone. All fees will be fully refunded or transferred to an account to be applied to another class. MOCPA is not responsible for any travel-related expenses incurred by registrants. If you are booking airline tickets, please contact MOCPA to determine the status of a class prior to finalizing your arrangements.

PLEASE NOTE
The information and suggestions presented at the seminars and conferences sponsored by the MOCPA Educational Foundation are subject to constant change and therefore, should serve only as a foundation for further investigation and study. In addition, any forms presented at such seminars or conferences are samples only and are not necessarily authoritative. All information, procedures and forms contained or used in such seminars or conferences should be carefully reviewed and should serve only as a guide for use in specific situations.

The views, opinions and information expressed by teachers, seminar discussion leaders and conference speakers are those of such teachers, seminar discussion leaders and conference speakers and are not necessarily those of the Educational Foundation and/or the Missouri Society of CPAs.

The Missouri Society of CPAs, MOCPA Educational Foundation and contributing authors and seminar discussion leaders, hereby disclaim any and all responsibility or liability that may be asserted or claimed arising from or claimed to have arisen from reliance upon the information or utilization of the information and forms used in seminars or conferences sponsored by the MOCPA Educational Foundation.

The prices, dates and locations of the presentations listed in the ASSET, CPE catalog and any other CPE publications/promotional materials are subject to change without notice. The CPE policies and procedures are in effect for all MOCPA sponsored programs. MOCPA reserves the right to make speaker substitutions at any time without notification to registrants.
Save the Date…
for some of MOCPA’s
most popular CPE
events for 2017!

Keep checking mocpa.org/cpe as events are added to the calendar!

• Accounting and Auditing Current Developments (A&A with Dr. Ray)
  August 7: Kansas City
  August 8: Springfield
  August 9: Cape Girardeau
  August 10: St. Louis

• Healthcare Industry Conference
  September 28: St. Louis

• Personal Financial Planning Conference
  October 18: Kansas City

• Accounting & Auditing Conference
  October 20: St. Louis

• Not-For-Profit Conference
  October 26: St. Louis

• Vern Hoven’s Federal Tax Update
  October 30: St. Louis
  December 18-19: Kansas City
  December 20-21: St. Louis

• Fall Tax Institute
  November 2-3: Cape Girardeau
  November 8-9: Columbia
  November 20-21: St. Louis
  December 5-6: Kansas City
  December 12-13: Springfield

• Fraud & Forensics Accounting Conference
  November 30: St. Louis

• MOCPA Winter Cluster
  November 30 – December 1 | Kansas City
  December 5-6 | Springfield
  December 7-8 | St. Louis
In-House Training

Bring Training to Your Office!

If you have 10 or more professionals in your firm or company who have similar professional development needs, in-house training may be the most convenient and cost-effective way to provide educational programs for your staff. Most MOCPA live seminars can be scheduled as in-house presentations and customized to address the specific needs of your staff members.

MOCPA schedules the program for your organization, handles all arrangements regarding the discussion leader and course materials, and provides full documentation to satisfy State Board CPE requirements. MOCPA has numerous resources from which to select—let us make learning hassle-free for you!

Many firms and companies are bringing training in-house. If you are interested in exploring this option, please call Dan Koontz at the society office at (800) 264-7966 or email him at dkoontz@mocpa.org.

Self-Study and Online Learning

Earn CPE credit from the comfort of your desk! Select from a variety of online learning and self-study options offered through MOCPA.

SELF STUDY
Juggling your work responsibilities with your needs for high-quality education and training can be overwhelming for even the most seasoned CPA. Don’t worry! MOCPA offers you the education you want with the convenience you need. MOCPA’s various self-study options bring you highly flexible programs that let you choose when and where you want to earn quality CPE.

On-demand
As more members prefer short courses and online learning options, the MOCPA has expanded its educational curriculum to include on-demand opportunities. Members have access to a full catalog of technical and substantive online, self-study training courses to help increase proficiency in core topics and emerging issues. The content includes courses produced by the MOCPA as well as the best in the market from other state CPA societies.

WEBINARS AND WEBCASTS
Again this year, MOCPA has partnered with several nationally recognized, NASBA-certified vendors of webinars and webcasts designed specifically for CPAs. These programs provide high-quality, interactive training on the latest topics and issues confronting CPAs and their business. The courses are led by profession experts and allow you to earn CPE from the comfort of your home or office. You will see a live stream view of the instructor or presentation, have access to course material and can ask real-time questions throughout the program.

Check www.mocpa.org/onlinelearning for the latest offerings.
The Missouri Society of CPAs is looking for individuals to speak at its conferences and seminars across the state. As the #1 provider of CPE for Missouri CPAs, the society hosts more than 200 programs each year covering an extensive range of relevant topics for all accounting professionals. Speaking for the Missouri Society of CPAs is a great way to:

- Develop leadership skills
- Promote your organization
- Grow your professional network
- Expand your knowledge on the profession’s hottest topics
- Share your expertise and be a part of an organization that continues to deliver high-quality CPE programs.

If you are interested in presenting on the latest developments in your area of practice, please contact Dan Koontz, senior director of professional development, at dkoontz@mocpa.org or (800) 264-7966.

### 2017 CFO Series

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 5 different speakers from August to December. Arrange all 40 credits you need by signing up for just one series. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day.

#### Corporate Finance Skills
Monday, August 28

Why EVA and Altman-Z belong in your analytical toolbox; why the CFO must take the lead in strategic cash management decisions; how to decide which valuation method is right for your business; and how to identify weak links in your performance management programs.

#### Leadership, Ethics and Trust
Monday, September 25

Important leadership and ethics topics, such as how to lead strategy development and execution; how to have a strong, adaptable culture; and hear real-life ethical dilemmas and understand the root causes of unethical behavior while also learning approaches to make better ethical decisions.

#### Managing Risk
Thursday, October 26

Topics on risk, such as the importance of preparing for unpredictability; the six mega trends that may create hazards and opportunities for your business; how to maintain integrity of management’s disclosures; and how to protect and prevent fraud.

#### Keeping Up With Technology
Thursday, November 16

How to integrate mobile devices into your business process; getting up to speed with Microsoft Office so you can make informed decisions about your organization’s upgrade strategy; how to embrace KPI dashboards and which platforms to consider; and learn about big data and how to leverage it.

#### Essential Skills
Monday, December 11

Essential skills such as eliminating wasteful tasks; how to use performance metrics to reduce forecasting work; taking a closer look at principled negotiation; and how to save time and get results by simply writing more effectively.

All courses take place in the MOCPA St. Louis Learning Center and run from 8:30 a.m. to 4 p.m.
2017 Winter Clusters

Kansas City Winter Cluster
November 30 - December 1, 2017
Ritz Charles, Overland Park

Customize your day! Earn up to 16 hours of CPE.

November 30
8 – 11:30 a.m. (please choose one)
• Current Issues in Accounting and Auditing: An Annual Update
• Individual Income Tax Update
• Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization

12:45 - 4:15 p.m. (please choose one)
• More Than Meets the Eye: Examining the New Lease Accounting Standard
• S Corporation, Partnership, and LLC Tax Update
• Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques

December 1
8 – 11:30 a.m. (please choose one)
• Guide and Update to Compilations, Reviews, and New Preparations
• Select Estate and Life Planning Issues for the Middle-Income Client

12:45 - 4:15 p.m. (please choose one)
• Ethical Considerations for CPAs
• Key Partnership and S Corporation Tax Planning Strategies

Springfield Winter Cluster
December 5-6, 2017
Holiday Inn North

Customize your day! Earn up to 16 hours of CPE.

December 5
8 - 11:30 a.m. (please choose one)
• Current Issues in Accounting and Auditing: An Annual Update
• Individual Income Tax Update

12:45 - 4:15 p.m. (please choose one)
• More Than Meets the Eye: Examining the New Lease Accounting Standard
• S Corporation, Partnership, and LLC Tax Update

December 6
8 - 11:30 a.m. (please choose one)
• Guide and Update to Compilations, Reviews, and New Preparations
• Select Estate and Life Planning Issues for the Middle-Income Client

12:45 - 4:15 p.m. (please choose one)
• Ethical Considerations for CPAs
• Key Partnership and S Corporation Tax Planning Strategies

St. Louis Winter Cluster
December 7-8, 2017
Crowne Plaza, St. Louis

Customize your day! Earn up to 16 hours of CPE.

December 7
8 – 11:30 a.m. (please choose one)
• Current Issues in Accounting and Auditing: An Annual Update
• Federal Tax Update
• Recent Frauds Occurring in Not-for-Profit Entities and Governments
• Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization

12:45 - 4:15 p.m. (please choose one)
• More Than Meets the Eye: Examining the New Lease Accounting Standard
• Meet Your Next Migraine: Five Critical Issues That Will Confront Tax Public Accountants in 2017
• How to Do a Yellow Book Financial Audit
• Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques

December 8
8 – 11:30 a.m. (please choose one)
• Guide and Update to Compilations, Reviews, and New Preparations
• Key Partnership and S Corporation Tax Planning Strategies
• Latest Developments in Government and Nonprofit Accounting 2017
• Controller/CFO Update: Hot Topics Facing Today's Financial Professional

12:45 – 4:15 p.m. (please choose one)
• Ethical Considerations for CPAs
• Select Estate and Life Planning Issues for the Middle-Income Client
• Latest Developments in Government and Nonprofit Auditing 2017
• Gaining a Competitive Advantage: Critical Skills for CFO’s and Controllers

For more details, please visit mocpa.org/wintercluster.
Cape Girardeau Events

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**Cape Girardeau**

**Wednesday, August 9**
8:30 a.m. - 4:30 p.m.

**Accounting and Auditing Current Developments (A&A With Dr. Ray)**

One of our most popular programs! In a lively, fast-paced setting, you will receive an overview of new developments in the area of accounting and auditing. Coverage will be updated to reflect the most recently issued official pronouncements. This course will highlight issues faced by private companies and the CPAs who provide a range of services to them.

**Learning Objectives**
- Prepare yourself to implement the revenue recognition standard and to understand how it may change recognition, documentation and disclosure for your company or clients
- Obtain a progress report on standards affecting revenue recognition, leases and financial instruments
- Understand the accountant's compliance and reporting responsibilities for data breaches
- Discuss the impact of Peer Review program changes on your practice
- Receive an implementation update on SSARS 21, and preparation (plain paper) engagements

**Who Should Attend**
Accountants in public practice and industry who need a comprehensive review of recent accounting and auditing pronouncements and other developments which will affect them in the coming year.

**Course Code:** ACDF-SP  
**Level:** Update  
**Developer:** Pennsylvania Institute of CPAs  
**Instructor:** Dr. Ray Thompson, CMA, CFM, CBA  
**Field(s) of Study:** Accounting, Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Location:** Ray's Conference Center  
**Notes:**  
- Enjoy lunch on your own!

---

**Thursday, November 2 — Friday, November 3**

**MOCPA's Fall Tax Institute**

MOCPA's Fall Tax Institute has been the society's most-highly attended event for more than 23 years. If you're a regular attendee, you understand why. For those of you who haven't experienced this event, come find out why more than 1,000 people keep coming back every year.

**Learning Objectives**
- New Developments  
- Identity Theft Update, Your WISP  
- Rulings & Cases  
- Partnership Issues  
- Putting Ethics into Practice  
- Beneficiary & Estate Issues  
- IRS Update  
- Small Business Issues  
- Employment Issues  
- Individual Taxpayer Issues  
- Installment Sales  
- Investments  
- And much more!

**Who Should Attend**
General tax practitioners, controllers who oversee tax preparations and returns, and staff accountants involved in seasonal and permanent tax return preparation activities.

**Course Code:** FTI-CG  
**Level:** Update  
**Developer:** University of Illinois  
**Instructor:** Larry Gray, CPA  
**Field(s) of Study:** Taxes, Behavioral Ethics  
**CPE Credits:** 16  
**Member Fee:** $325; **Non-Member Fee:** $385  
**Location:** Drury Lodge Cape Girardeau  
**Notes:**  
- Day 1: Registration 8 a.m., Course 8:30 a.m. – 5 p.m.  
- Day 2: Registration 7:30 a.m., Course 8 a.m. – 3:45 p.m.  
- Qualifies for two hours of Missouri Ethics.  
- Enjoy lunch on your own!

---

**Date TBD**

**Ethics for Missouri CPAs**

This ethics update will highlight ethical dilemmas CPAs face. In addition, receive an update on statutes and rules that affect the CPA profession in Missouri. Please visit mocpa.org for updates on this event.

**Who Should Attend**
All CPAs

**Course Code:** EU-CG  
**Level:** Update  
**Instructor:** TBD  
**Field(s) of Study:** Behavioral Ethics  
**CPE Credits:** 2 Hours  
**Member Fee:** $79; **Non-Member Fee:** $99  
**Location:** TBD

**Notes:**
- Qualifies for two hours of Missouri Ethics.
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Wednesday, November 8 – Thursday, November 9

**MOCPA's Fall Tax Institute**

MOCPA's Fall Tax Institute has been the society's most-highly attended event for more than 23 years. If you're a regular attendee, you understand why. For those of you who haven't experienced this event, come find out why more than 1,000 people keep coming back every year.

**Learning Objectives**
- New Developments
- Identity Theft Update, Your WISP
- Rulings & Cases
- Partnership Issues
- Putting Ethics into Practice
- Beneficiary & Estate Issues
- IRS Update
- Small Business Issues
- Employment Issues
- Individual Taxpayer Issues
- Installment Sales
- Investments
- And much more!

**Who Should Attend**
General tax practitioners, controllers who oversee tax preparations and returns, and staff accountants involved in seasonal and permanent tax return preparation activities.

**Course Code:** FTI-CO
**Level:** Update
**Developer:** University of Illinois
**Instructor:** Larry Gray, CPA
**Field(s) of Study:** Taxes, Behavioral Ethics
**CPE Credits:** 16
**Member Fee:** $325; **Non-Member Fee:** $385
**Location:** Courtyard by Marriott

**Notes:**
- Day 1: Registration 8 a.m., Course 8:30 a.m. – 5 p.m.
- Day 2: Registration 7:30 a.m., Course 8 a.m. – 3:45 p.m.
- Qualifies for two hours of Missouri Ethics.
- Enjoy lunch on your own!

**Date TBD**

**Ethics for Missouri CPAs**

This ethics update will highlight ethical dilemmas CPAs face. In addition, receive an update on statutes and rules that affect the CPA profession in Missouri. Please visit www.mocpa.org for updates on this event.

**Who Should Attend**
All CPAs

**Course Code:** EU-CO
**Level:** Update
**Instructor:** TBD
**Field(s) of Study:** Behavioral Ethics
**CPE Credits:** 2 Hours
**Member Fee:** $79; **Non-Member Fee:** $99
**Location:** TBD

**Notes:**
- Qualifies for two hours of Missouri Ethics.
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Monday, August 7
8:30 a.m. - 4:30 p.m.

**Accounting and Auditing Current Developments (A&A With Dr. Ray)**

One of our most popular programs! In a lively, fast-paced setting, you will receive an overview of new developments in the area of accounting and auditing. Coverage will be updated to reflect the most recently issued official pronouncements. This course will highlight issues faced by private companies and the CPAs who provide a range of services to them.

**Learning Objectives**
- Prepare yourself to implement the revenue recognition standard and to understand how it may change recognition, documentation and disclosure for your company or clients
- Obtain a progress report on standards affecting revenue recognition, leases and financial instruments
- Understand the accountant’s compliance and reporting responsibilities for data breaches
- Discuss the impact of Peer Review program changes on your practice
- Receive an implementation update on SSARS 21, and preparation (plain paper) engagements

**Who Should Attend**
Accountants in public practice and industry who need a comprehensive review of recent accounting and auditing pronouncements and other developments which will affect them in the coming year.

**Course Code:** ACDF-KC
**Level:** Update
**Developer:** Pennsylvania Institute of CPAs
**Instructor:** Dr. Ray Thompson, CMA, CFM, CBA
**Field(s) of Study:** Accounting, Auditing

**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350
**Location:** Ritz Charles

**Notes:**
- Enjoy lunch on your own!

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NEW
Tuesday, August 15
8:30 a.m. - 12 p.m.

**Accounting Methods and Periods: Including Form 3115**

This course provides participants with an overview of the various factors considered for the determination of the proper accounting method (such as cash, accrual) and provides detailed examples of court rulings and client examples (for specific industries) involving each. Then, the course discusses accounting periods, and considerations for changes in the accounting period of an entity. Lastly, there is a case study and example tax forms to highlight how to identify which IRS Revenue Procedures are applicable to a given client situation, as well as how and when to prepare the Form 3115.

**Learning Objectives**
- Recognize when the use of the cash method is appropriate
- Understand and apply the basic rules for a change in accounting method
- Choose a proper accounting period under the federal tax rules
- Identify which IRS Revenue Procedure(s) provides the guidance for a given scenario for a taxpayer to change their accounting method with the IRS

**Who Should Attend**
Tax professionals in public accounting: seniors, supervisors, and managers as well as tax professionals within corporate finance or tax departments.

**Course Code:** CL4AMP-KC
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Michael Frost, CPA, EA
**Field(s) of Study:** Taxes

**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be provided if you attend both the morning and afternoon courses.

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NEW
Tuesday, August 15
1 – 4:30 p.m.

**Protecting Your Client from Tax Return Identity Theft**

Identity theft has become a serious issue with clients and practitioners alike. Sixty-three percent of CPAs who answered the 2015 tax software survey conducted by The Tax Adviser and Journal of Accountancy said at least one of their clients was a victim of tax identity theft in the 2015 filing season. This course will provide examples of the ramifications of data loss and how it impacted the practitioner and the client. This course will cover best practices for your firm to protect firm and client data. In the event that a breach does occur, learn the steps to take to remedy the situation and prevent the problem from happening again.

**Learning Objectives**
- Be familiar with the dangers of data theft
- Recognize the legal requirements of protecting taxpayer information
- Understand best practices to protect taxpayer information
- Identify steps to take if a breach does occur
- Arm your practice with tips and tricks to become an ally to your clients

**Who Should Attend**
Tax practitioners in public practice.

**Course Code:** CL4TRF-KC
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Michael Frost, CPA, EA
**Field(s) of Study:** Taxes

**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be provided if you attend both the morning and afternoon courses.
NEW
Tuesday, August 22
8:30 a.m. - 12 p.m.

A+ College Savings Planning: Maximize Resources and Tax Benefits

For many families, planning for college education savings begins right after counting fingers and toes in the delivery room. For others it may creep up (and require some catch up) during the middle or high school years, and for still others it starts the day the first tuition bill arrives. Regardless of when the planning process starts and what the available assets are, CPAs can deliver value to their clients (and their own families) through effective application of all the available savings and funding vehicles as well as tax minimizing strategies.

Learning Objectives
- Understand the many college savings and funding vehicles available and the strategies to combine them for best advantage
- Know how to assess and maximize multigenerational strategies to maximize available funds, aid eligibility, and tax benefits
- Recognize and be able to effectively apply the rules surrounding tax treatment of education savings, education related distributions, and expenses

Who Should Attend
All CPAs who assist clients, family members, or their own families with tax and financial planning related to college costs.

Course Code: CSP4-KC
Level: Basic
Developer: Surgent
Instructor: Art Auerbach, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be provided if you attend both the morning and afternoon courses.

NEW
Tuesday, August 22
1 - 4:30 p.m.

IRS Tax Examinations and Hot Issues

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. In addition, because tax-related identity theft is a common issue for many taxpayers, it is critical for CPAs to understand the procedures necessary to resolve this matter for their clients.

Learning Objectives
- 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

Who Should Attend
CPAs in public practice who prepare tax returns and represent their clients on IRS examinations.

Course Code: EXI4-KC
Level: Intermediate
Developer: Surgent
Instructor: Art Auerbach, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be provided if you attend both the morning and afternoon courses.

NEW
Wednesday, August 23
8:30 a.m. - 12 p.m.

Guide to Payroll Taxes and 1099 Issues

Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

Learning Objectives
- Distinguish an employee from an independent contractor and understand the relief available to employees who misclassify
- Understand the withholding requirements for FICA and federal income taxes for Forms W-2 and 1099, including backup withholding
- Learn how to comply with the quarterly and annual reporting for employment tax deposits and filings
- Examine employer requirements regarding Form W-4

Who Should Attend
CPAs in public accounting and industry with responsibility for payroll tax compliance.

Course Code: GPT4-KC
Level: Basic
Developer: Surgent
Instructor: Art Auerbach, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be provided if you attend both the morning and afternoon courses.

Alternative Delivery Format:
Self Study
Wednesday, August 23  
1 - 4:30 p.m.

**Taking Your Medicine: Health Care in 2017**

All employers, whether large employers or not, should be alert to the IRS’s release of regulations under §105(h) which, when released, will apply anti-discrimination rules to all employers regardless of size. Of equal importance is the impact of Notice 2015-17 and how it impacts employer reimbursements of employees for premiums they pay for health insurance, including S corporation reimbursements of greater than 2% shareholders. This course will focus on the key issues and planning strategies that tax practitioners need to know in order to advise their clients regarding this far-reaching legislation.

**Learning Objectives**
- Understand how the Affordable Care Act affects businesses and individuals
- Recognize how and when Affordable Care Act-related penalties apply to individuals and businesses
- Understand how Notice 2015-17 applies to employer reimbursements of employees who purchase health insurance

**Who Should Attend**
Tax practitioners who need to understand the changes and implications of the new health care law.

**Course Code:** OBC4-KC  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** Art Auerbach, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Notes:**  
- Lunch will be provided if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**  
Web, Self Study

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NEW  
Thursday, August 24  
8:30 a.m. - 12 p.m.

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

Data breaches and cyber fraud are an ever present risk for 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.

**Learning Objectives**
- Recognize legal and ethical issues associated with cyber security and data breaches
- Recognize the requirement to select and develop general controls over technology as required by the 2013 COSO Framework
- Identify internal controls for preventing and detecting cyber frauds

**Who Should Attend**  
Auditors and CPAs working for businesses, governments and not-for-profits that want to obtain a basic understanding of the issues associated with cyber frauds and cyber security.

**Course Code:** CL4DATA-KC  
**Level:** Basic  
**Developer:** AICPA  
**Instructor:** Douglas Warren, CPA, CFF, CFE, FCPA  
**Field(s) of Study:** Specialized Knowledge and Applications  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Notes:**  
- Lunch will be provided if you attend both the morning and afternoon courses.

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NEW  
Thursday, August 24  
1 - 4:30 p.m.

**Forensic Investigations: Key Tools to Success**

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 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.

**Learning 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

**Who Should Attend**  
Individuals looking to expand their knowledge of forensic accounting.

**Course Code:** CL4FAIP-KC  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** Douglas Warren, CPA, CFF, CFE, FCPA  
**Field(s) of Study:** Accounting  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Notes:**  
- Lunch will be provided if you attend both the morning and afternoon courses.
Kansas City

Friday, August 25

**Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes**

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

**Learning Objectives**

- Identify the findings and implications of major fraud studies
- Recognize the risk factors and red flags for each of the top ten fraud schemes
- Determine design controls to build into systems to mitigate fraud risks
- Distinguish the methodology of how frauds are committed

**Who Should Attend**

Business owners, managers, supervisors, employees, accountants and auditors.

**Course Code:** TTFS-KC

**Level:** Intermediate

**Developer:** AICPA

**Instructor:** Douglas Warren, CPA, CFF, CFE, FCPA

**Field(s) of Study:** Auditing

**CPE Credits:** 8

**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Self Study

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Wednesday, August 30

**Form 990: Mastering Its Unique Characteristics**

Explore the tax information and inherent not-for-profit 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.

**Learning Objectives**

- Recognize and apply the following unique-to-Form 990 definitions: 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”
- Appreciate 990 definitions and tax conventions employed in reporting on all aspects of financial statements
- 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
- Note the premises by which Schedule L is triggered

**Who Should Attend**

CPAs, attorneys, and nonprofit managers.

**Course Code:** EO-F990-KC

**Level:** Basic

**Developer:** AICPA

**Instructor:** Brian Yacker, JD/CPA

**Field(s) of Study:** Taxes

**CPE Credits:** 8

**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Web, Self Study

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Monday, September 11

8:30 a.m. - 12 p.m.

**Frequent Frauds Found in Governments**

What are some of the common frauds that occur in governmental organizations and how could they have been avoided? Through an informative case study approach, this course illustrates frauds that make headlines and damage the reputations of governments. Rather than speaking generically about fraud, this course analyzes several unique frauds that occur in the governmental sector. Recognizing fraudulent or deceptive practices is not always easy, but this course will sharpen your forensic skills with techniques to help you to detect possible fraudulent activities in the governmental environment.

**Learning Objectives**

- Analyze how interim fraudulent reporting may impact planned reliance on internal controls and any related audit procedures
- Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse
- Use topics discussed to form 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

**Who Should Attend**

Auditors and financial staff of governmental organizations.

**Course Code:** CL4FGOV-KC

**Level:** Intermediate

**Developer:** AICPA

**Instructor:** William Wagner, CPA

**Field(s) of Study:** Auditing (Governmental)

**CPE Credits:** 4

**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**

- Lunch will be provided if you attend both the morning and afternoon courses.
- This class may qualify for Yellow Book based on your unique audited entity.
Monday, September 11
1 - 4:30 p.m.

**Frequent Frauds Found in Not-for-Profits**

Through an informative case study approach, this course illustrates common frauds that make headlines and damage the reputations of not-for-profit organizations. Rather than speaking generically about fraud, this course analyzes several common frauds that occur in the not-for-profit sector. Recognizing fraudulent or deceptive practices is not always easy, but this course will sharpen your forensic skills with techniques to help you to uncover fraudulent activities in the not-for-profit environment.

**Learning Objectives**

- Recognize how expense allocation policies can be circumvented and lead to possible fraud
- Identify how various board incentives and mandates may be possible indicators of fraud
- Understand how audit procedures may or may not detect fraudulent personnel activity
- Identify how donated assets and capital assets, in general, may be misappropriated

**Who Should Attend**
Auditors and accounting and financial professionals of not-for-profit organizations.

**Course Code:** CL4FNFP-KC  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** William Wagner, CPA  
**Field(s) of Study:** Auditing (Governmental)  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**  
- Lunch will be provided if you attend both the morning and afternoon courses.
- This class may qualify for Yellow Book based on your unique audited entity.

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**NEW**
Tuesday, September 12

**Governmental Accounting and Reporting Advisor**

Responding to the need for greater clarity from stakeholders, GASB issued GASB Statement No. 72, Fair Value Measurement and Application. This standard, effective for reporting periods beginning after June 15, 2015, changed the way state and local governments report the value of investments and other financial instruments. This course explores case studies, real-world examples, and hands-on practice scenarios. Learn to apply the principles of this GASB standard to your governmental financial statements.

**Learning Objectives**

- Apply the definition of fair value and an investment
- Identify investments not measured at fair value
- Understand the valuation techniques acceptable for state and local governments
- Analyze the note disclosures required by GASB Statement No. 72

**Who Should Attend**
Auditors and financial managers responsible for the accounting and reporting of state and local governments, agencies, divisions and teams.

**Course Code:** GARU-KC  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** William Wagner, CPA  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**  
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:** Self Study

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Monday, September 18

**Determine How Much Money You Need to Retire and Tax Ideas and Money Management in Retirement**

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

**Learning Objectives**

- Identify the success factors in building a retirement nest egg
- Describe the tax effect of inflation, its interaction with the income tax, and the effects of taxation on investment performance
- Explain survival probabilities as well as how first-to-die and last-to-die survival probabilities are used in retirement planning for married couples
- Describe the complex tax, legal, and financial elements of life insurance and summarize the uses for it in retirement planning
- Explain how clients can convert home equity to retirement income
- Summarize key points of recent research on the sustainability of retirement income and maintenance of desired retirement lifestyles

**Who Should Attend**
CPAs who wish to serve the needs of the public for whom effective retirement planning is critical as they reach their peak earning years and/or are approaching retirement.

**Course Code:** DRMM-KC  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** John Sherrick, CPA, MA  
**Field(s) of Study:** Administrative Practice, Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Self Study

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Unless otherwise noted, all Kansas City courses take place in the MOCPA Learning Center at Webster University from 8:30 a.m. – 4 p.m.
### Kansas City

**NEW**
**Tuesday, September 19**

**Real Estate Tax Boot Camp**

This course is a ‘deep dive’ into all things real estate tax related for the mid-level practitioner moving into this complex area. You will deepen your understanding of the complex considerations and strategies that individuals must navigate in acquiring, holding, managing, constructing, and disposing of real estate. You will leave the course able to navigate critical issues associated with the relevant returns and plan strategically for your company or clients.

**Learning Objectives**
- Understand the most commonly used forms of ownership for real estate holdings and the scenario-based advantages and disadvantages of each
- Be able to analyze the tax-specific considerations relevant to purchase and finance structuring alternatives and determine the most advantageous options
- Know and be able to apply the key considerations in determinations surrounding expense versus capitalization, depreciation and recapture, and the determination of passive activity losses

**Who Should Attend**
CPAs who do or will advise clients or their company on issues related to the acquisition, holding, management, and disposition of real estate.

**Course Code:** RETC-KC  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** John Sherrick, CPA, MA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Alternative Delivery Format:** Self Study

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**Thursday, October 5**

**AICPA Annual Update: Top 12 Government and Not-for-Profit Accounting and Auditing Issues Facing CPAs**

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 not-for-profit financial statements and their auditors based on calls and inquiries received by both the AICPA and GASB over the past year.

**Learning Objectives**
- Identify current accounting issues facing governmental and not-for-profit 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

**Who Should Attend**
External and internal auditors of governmental organizations and governmental accounting professionals.

**Course Code:** TGNP-KC  
**Level:** Update  
**Developer:** AICPA  
**Instructor:** Jeanette Bax-Kurtz, CPA  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Notes:**  
- This class may qualify for Yellow Book based on your unique audited entity.  
**Alternative Delivery Format:** Self Study

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**Friday, October 6**

**Advanced Auditing of HUD-Assisted Projects**

Does your organization know what it takes to perform a HUD audit? During this course you will gain important insights into compliance pitfalls for HUD-assisted housing owners and managers. You will also assess and evaluate the latest changes in the federally-assisted housing industry and efficiently plan, perform, and report a HUD-assisted engagement.

**Learning Objectives**
- Assess issues unique to the HUD-assisted project environment  
- Interpret components of due professional care to the HUD-assisted project environment  
- Reconstruct the required disclosures for HUD audits  
- Evaluate the HUD’s policy on submission, review, and reporting requirements  
- Assess the requirements for the separate agreed-upon procedures engagement prior to submission of the financial data templates to REAC  
- Contrast the compliance requirements for both Title I and Title II approved lenders

**Who Should Attend**
CPA firm audit managers (and above) involved with the performance of audits of HUD-assisted projects. Government auditors and HUD-assistance grantees.

**Course Code:** EO-AHUD-KC  
**Level:** Advanced  
**Developer:** AICPA  
**Instructor:** Jeanette Bax-Kurtz, CPA  
**Field(s) of Study:** Auditing (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Notes:**  
- This class may qualify for Yellow Book based on your unique audited entity.  
**Alternative Delivery Format:** Self Study
### Kansas City

#### Wednesday, October 11

**Annual Update for Controllers**

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.

**Learning Objectives**
- Identify current issues that impact the financial stability of your organization
- Determine major trends in accounting, corporate finance, treasury management, and business systems
- Recall key points of the 80/20 rule and understand its application
- Identify best practices to manage working capital
- Use new tools for business planning, forecasting, budgeting, and reporting

**Who Should Attend**
- CFOs, controllers, treasurers, and other financial managers.

**Course Code:** SKSB-KC  
**Level:** Update  
**Developer:** AICPA  
**Instructor:** John Cox  
**Field(s) of Study:** Finance  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:** Self Study

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### Thursday, October 19

**Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit**

One of the most favored employee benefit plans, the 401(k) plan, provides unique challenges for auditors. Obtain an understanding of the rules and regulations unique to employee benefit plans with the practical guidance provided by this course. Auditors will enhance their knowledge through real world examples, best practices and efficient audit techniques that can be utilized in various audit engagements. Make sure your audits don't trigger a DOL inspection by conforming to all applicable rules and regulations.

**Learning Objectives**
- Properly document your understanding of the plan, the environment and internal controls for an employee benefit plan
- Understand the importance of reading, reviewing, and documenting the controls in a Service Organization Control Report
- Identify potential audit triggers that may result in an inspection by the Department of Labor
- Understand the risks associated with a benefit plan audit engagement
- Avoid common mistakes noted during peer reviews

**Who Should Attend**
- Practitioners responsible for planning and performing employee benefit plan audit engagements.

**Course Code:** AFPL-KC  
**Level:** Basic  
**Developer:** Surgent  
**Instructor:** William Taylor, CPA  
**Field(s) of Study:** Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:** Self Study

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### Friday, October 20

**Meet Your Next Migraine: 5 Issues Confronting CPAs in Industry in 2017**

Standards overload. Tax law complexity. Confidential data under siege. Uncertain market outlook. Regulatory confusion. Yes, it can all be enough to make you want to take two aspirin and a nap, but understanding the forces affecting U.S. businesses is critical to success in today's complex and rapidly changing market. In this session we will tackle pressing issues at a “need to know” level and then discuss the practical implications. You will come away armed with the “big picture.” Preparedness is half the battle, so do not miss this critical briefing.

**Learning Objectives**
- Be able to identify the major standards and regulation related changes that will confront industry accountants in their practice this year
- Understand current and emerging challenges and risks as identified in the leading industry surveys

**Who Should Attend**
- Practicing CPAs with a need to stay on top of the issues and trends that will affect their practice this year.

**Course Code:** CII4-KC  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** William Taylor, CPA  
**Field(s) of Study:** Business Management and Organization  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Notes:**  
- Lunch will be served if you attend both the morning and afternoon courses.

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### From Hiring to Firing and Everything In-Between: Health Care, Retirement and Fringe Benefit Tax Issues

The employer-employee relationship strains both sides in a troubled economy, and businesses need CPAs, controllers, and other advisors to provide understanding of the complex legal and tax issues associated with all aspects of employment. This course provides in-depth coverage of this critical area.

#### Learning Objectives
- Be aware of compliance issues
- Understand which employers and which individuals are subject to health care mandates
- Explain the nondiscrimination rules that apply to employer-sponsored retirement and health care plans

#### Who Should Attend
CPAs who need an in-depth understanding of employment issues.

**Course Code:** HCR4-KC  
**Level:** Basic  
**Developer:** Surgent  
**Instructor:** William Taylor, CPA  
**Field(s) of Study:** Business Law  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:** Self Study

### Construction Contractors: Accounting, Auditing and Tax Issues in Today's Environment

Accounting and financial reporting for construction contractors may be the most difficult area to be in compliance with the various standards. Also, construction engagements are, in many instances, more "dangerous" than most lines of businesses due to the many users of the financial statements. In this course, we will discuss why construction accounting and financial reporting are so complex, and discuss the relationship between the contractor and the surety, both from an underwriting and claims perspective. We will also explore what the surety looks for in order to maximize potential bond credit, and we will discuss key areas of tax compliance concerning those areas which make construction unique.

#### Learning Objectives
- Apply accounting and financial reporting standards to construction contractors
- Perform audit and review engagements for construction clients according to the Standards as efficiently and effectively as possible
- Identify tax compliance issues unique to the construction industry and apply the latest changes

#### Who Should Attend
Practitioners who have construction clients and professionals in the construction industry who need to be up-to-date on the latest information.

**Course Code:** CONS-KC  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Thomas Sheets, CPA  
**Field(s) of Study:** Accounting  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Web

### Advanced Tax Strategies for LLCs and Partnerships

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.

#### Learning 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
- 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

#### Who Should Attend
Managers and partners in public accounting who assist clients with tax planning for closely held LLCs and partnerships.

**Course Code:** DTT-KC  
**Level:** Advanced  
**Developer:** AICPA  
**Instructor:** Wendy Kravit, CPA, MBA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350
Wednesday, November 8

**FASB’s Big 3 - Revenue Recognition, Leases, and Financial Instruments**

Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides a comprehensive review and update of the FASB’s Big 3 accounting and reporting areas: Revenue Recognition, Leases, and Financial Instruments. This course will focus on recently-issued accounting standards updates and exposure drafts, covering these critical areas of your practice or organization. This course will also 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.

**Learning Objectives**
- Understand and apply the FASB’s new revenue recognition standard, ASU No. 2014-09
- Review the FASB’s new lease accounting guidance
- Be familiar with the FASB’s financial instruments project covering the new ASUs dealing with classification and measurement and impairment, as well as the status of the hedging project

**Who Should Attend**
Practicing 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.

**Course Code:** FSBT-KC
**Level:** Intermediate
**Developer:** Surgent
**Instructor:** Thomas Sheets, CPA
**Field(s) of Study:** Accounting
**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350
**Alternative Delivery Format:** Self Study

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**NEW**

**Monday, November 13**
**8:30 a.m. - 12 p.m.**

**Fraud in Small-to Medium-Sized Entities**

Due to the limited number of qualified professionals, many small to medium sized entities struggle with maintaining an adequate internal control structure. In addition, many auditors struggle with assisting their clients during the audit process while maintaining their independence and professional skepticism. This course includes an overview of the auditor’s responsibilities related to financial statement fraud, and also includes information relevant to management’s responsibility for fraud and internal controls.

**Learning Objectives**
- Identify key points related to the auditor’s responsibilities related to fraud during a financial statement audit
- Recognize ways to address common fraud committed within an organization

**Who Should Attend**
Practitioners and financial professionals responsible for preventing, detecting, and dealing with financial statement fraud.

**Course Code:** CL4FSME-KC
**Level:** Basic
**Developer:** AICPA
**Instructor:** James Giannantonio, MBA, MS, CPA, CIA
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.
**Alternative Delivery Format:** Self Study

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**Monday, November 13**
**1 - 4:30 p.m.**

**Internal Controls for Small- and Medium-Sized Entities**

Due to the limited number of qualified professionals, many small to medium sized entities struggle with maintaining an adequate internal control structure. In addition, many auditors struggle with assisting their clients during the audit process while maintaining their independence and professional skepticism. This course includes an overview of the auditor’s responsibilities related to financial statement fraud, and also includes information relevant to management’s responsibility for fraud and internal controls.

**Learning Objectives**
- Identify key points related to the auditor’s responsibilities related to fraud during a financial statement audit
- Recognize ways to address common fraud committed within an organization

**Who Should Attend**
Practitioners and financial professionals responsible for preventing, detecting, and dealing with financial statement fraud.

**Course Code:** CL4ICSM-KC
**Level:** Basic
**Developer:** AICPA
**Instructor:** James Giannantonio, MBA, MS, CPA, CIA
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.
NEW
Tuesday, November 14

Integrating Audit Data Analytics into the Audit Process

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.). The course will show examples, using Excel, 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.

Learning Objectives
- Recognize what audit data analytics are
- Understand how audit data analytics fit within the current audit process
- Perform basic audit procedures using audit data analytics

Who Should Attend
Individuals that want to learn the potential applications of audit data analytics, including those illustrated in the related Audit Data Analytics Guide.

Course Code: AU DA-KC
Level: Basic
Developer: AICPA
Instructor: James Giannantonio, MBA, MS, CPA, CIA
Field(s) of Study: Auditing
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Wednesday, November 15

Latest Developments in Government and Nonprofit Accounting and Auditing 2017

2017 is yet 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.

Learning 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

Who Should Attend
Auditors and industry professionals working in the government and nonprofit environment.

Course Code: GNAA-KC
Level: Update
Developer: Surgent
Instructor: James Woy, CPA
Field(s) of Study: Accounting (Governmental)
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Notes:
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format:
Web, Self Study

Thursday, November 16

Essential Course-Perform Single Audits Under New Uniform Guidance for Federal Awards

The Uniform Guidance for Federal Awards is fully effective! Make sure that you fully understand the new single audit requirements and how they affect your single audits. This is an essential course for auditors performing single audits as it will equip you with the knowledge needed to perform audits under the new Uniform Guidance for Federal Awards. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the new single audit requirements.

Learning Objectives
- Stay current in the complex and changing single audit environment
- Save time on single audit engagements via enhanced knowledge of the single audit requirements contained in the Uniform Guidance for Federal Awards
- Excel in the single auditing arena

Who Should Attend
Auditors performing single audits.

Course Code: UGID-KC
Level: Intermediate
Developer: Surgent
Instructor: James Woy, CPA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Notes:
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format:
Web, Self Study
AICPA's Federal Tax Update

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

Learning Objectives
• Identify planning strategies and compliance actions resulting from the latest changes to federal tax statutes, regulations, cases, and rulings

Who Should Attend
Public accounting senior associates, managers, and partners; tax professionals in company finance or tax departments.

Course Code: PTU
Level: Update
Developer: AICPA
Instructor: Edgar Gee, CPA, FACFEI, MBA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

NEW
Monday, November 20
1 - 4:30 p.m.

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

With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project with the IASB to improve financial reporting by creating common revenue recognition guidance for U.S. GAAP and IFRS. For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. 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.

Learning Objectives
• Recognize new revenue recognition principles
• Identify appropriate revenue recognition decisions
• Understand steps to take today to be prepared for future implementation

Who Should Attend
Accountants in public practice and industry who need an update on the latest revenue recognition guidance.

Course Code: CL4INRR-KC
Level: Intermediate
Developer: AICPA
Instructor: Leah Donti, CPA, CMA, MBA
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be provided if you attend both the morning and afternoon courses.

Alternative Delivery Format:
Web, Self Study

The Bottom Line on the New Lease Accounting Requirements

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.

Learning 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

Who Should Attend
Accountants in public practice and industry.

Course Code: CL4LEAS-KC
Level: Intermediate
Developer: AICPA
Instructor: Leah Donti, CPA, CMA, MBA
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be provided if you attend both the morning and afternoon courses.
Tuesday, November 21

**Annual Update for Accountants and Auditors**

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, and compilation arenas. Let us sort through the complexities and help you identify and apply recently issued FASB, PCAOB, 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!

**Learning 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

**Who Should Attend**

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

**Course Code:** AUAA-KC  
**Level:** Update  
**Developer:** AICPA

**Instructor:** Leah Donti, CPA, CMA, MBA  
**Field(s) of Study:** Accounting, Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Self Study, On Demand

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**NEW**

**Tuesday, November 21**

**Reviewing Pass-Through Tax Returns: What Are You Missing?**

Join us as we discuss the common errors practitioners make on pass through 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 and both partnership and S corporation returns will be covered. This course follows a highly illustrative case study format to increase participant comprehension and retention.

**Learning Objectives**

- Identify common mistakes made on partnership and S corporation tax returns
- Determine strategies to avoid making mistakes on partnership and S corporation tax returns

**Who Should Attend**

CPAs working with clients requiring up-to-date expertise in partnership and S corporation taxation for the current tax season.

**Course Code:** RPTR-KC  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** Edgar Gee, CPA, FACFEI, MBA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

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Thursday, November 30

**Current Issues in Accounting and Auditing: An Annual Update**

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 – ASU No. 2014-09; Lease Accounting; Financial Instruments; SSARS No. 21, Clarification and Recodification; current Attestation Matters that need to be on your radar; and other important A&A practice matters you should be aware of.

**Learning Objectives**

- Be familiar with where we stand regarding the FASB’s ongoing lease accounting project
- Understand SSARS No. 21, Clarification and Recodification
- Be familiar with current attestation matters that need to be on your radar and other important A&A practice matters you should be aware of
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

**Who Should Attend**

Accounting and attestation practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters’ activities.

**Course Code:** WCL1-KC  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** Robert Wayne Wells, CPA, CFE  
**Field(s) of Study:** Accounting, Auditing  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Location:** Ritz Charles

**Notes:**  
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study
Thursday, November 30
8 - 11:30 a.m.

Individual Income Tax Update

This highly informative course will bring you up-to-speed on the latest in individual and the corresponding or responsive planning opportunities available to your clients. You will come away from this course ready to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs.

Learning Objectives
• Understand strategies and tactics to use in light of tax reform
• Understand the most current guidance on retirement planning and Social Security
• Understand how to nail down valuable deductions and other reductions to the tax base

Who Should Attend
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.

Course Code: WCL2-KC
Level: Update
Developer: Surgent
Instructor: John Sherrick, CPA, MA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles

Notes:
• Part of the Kansas City Winter Cluster; see page 8 for complete details.

Thursday, November 30
8 - 11:30 a.m.

Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization

This course 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!

Learning 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

Who Should Attend
CFOs, controllers, and finance professionals.

Course Code: WCL3-KC
Level: Intermediate
Developer: Surgent
Instructor: Art Pulis, MBA
Field(s) of Study: Finance
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles

Notes:
• Part of the Kansas City Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study

NEW
Thursday, November 30
12:45 - 4:15 p.m.

More Than Meets the Eye: Examine the New Lease Accounting Standard

This course is a one-stop shop for what you need to know about the upcoming changes to lease accounting. In this course, we will review how to measure the lease liability and Right of Use asset that will now be recorded on the balance sheet for all leases. We will also tackle the tricky issues of accounting for lease modifications and other lease remeasurement events, as well as address the other major provisions of the new standard, including transition.

Learning Objectives
• Comprehend and apply the FASB’s comprehensive new lease accounting guidance found in ASU No. 2016-02, Leases (Topic 842)
• Recall operational issues in adopting the new lease accounting standard

Who Should Attend
Practicing 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.

Course Code: WCL4-KC
Level: Intermediate
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles

Notes:
• Part of the Kansas City Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study
Thursday, November 30
12:45 - 4:15 p.m.

**S Corporation, Partnership, and LLC Tax Update**

If you are a practitioner who wants the latest information on tax changes affecting your business clients or employers, then you should take this enlightening course. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs. Updated for impacts of the PATH Act of 2015.

**Learning 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 and proposed reform

**Who Should Attend**
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.

**Course Code:** WCL5-KC
**Level:** Update
**Developer:** Surgent
**Instructor:** John Sherrick, CPA, MA
**Field(s) of Study:** Taxes
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Ritz Charles

**Notes:**
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

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Thursday, November 30
12:45 - 4:15 p.m.

**Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques**

Forecasting and budgeting, two words that often draw an adverse reaction from many financial professionals. Let us help you 'turn that frown upside down' with our innovative approach to planning and budgeting. We’ll move beyond the traditional techniques and show you easier ways to complete the process while cutting out the political pitfalls that end up causing a lack of accountability and can be de-motivating to the staff. During the seminar we’ll 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!

**Learning Objectives**
- Develop a one-year operating plan (formerly referred to as a budget)
- Maximize the usefulness of the forecasts developed for the organization
- Perform an EVA analysis (PV, ROI and Modified ROI)

**Who Should Attend**
CFOs, controllers, and finance professionals.

**Course Code:** WCL6-KC
**Level:** Intermediate
**Developer:** Surgent
**Instructor:** Art Pulis, MBA
**Field(s) of Study:** Finance
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Ritz Charles

**Notes:**
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

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Friday, December 1
8 - 11:30 a.m.

**Guide and Update to Compilations, Reviews, and New Preparations**

You will learn the ins and outs of SSARS No. 21, Clarification and Recodification, which is currently applicable and is the most significant change to the compilation and review standards since their inception over thirty years ago, and how the standard differs from SSARS No. 19. 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 compilation, preparation, and review engagements.

**Learning Objectives**
- Be familiar with preparation, compilation, and review program examples
- Be aware of the most recent reports and other required communication
- Keep abreast of the ARSC agenda items and projects
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

**Who Should Attend**
Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services.

**Course Code:** WCL7-KC
**Level:** Update
**Developer:** Surgent
**Instructor:** Robert Wayne Wells, CPA, CFE
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Ritz Charles

**Notes:**
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study
Key Partnership and S Corporation Tax Planning Strategies

Most of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely-held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

Learning Objectives
- Understand how the strategies and techniques in business-related tax planning are modified for pass-throughs
- Recognize the special problems when transactions involve the business, its investors, and related businesses and individuals

Who Should Attend
All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies.

Course Code: WCL8-KC
Level: Intermediate
Developer: Surgent
Instructor: John Sherrick, CPA, MA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles
Notes:
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

Alternative Delivery Format: Self Study

Friday, December 1
8 - 11:30 a.m.

Ethical Considerations for CPAs

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.

Learning 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

Who Should Attend
All CPAs.

Course Code: WCL10-KC
Level: Intermediate
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Behavioral Ethics
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles
Notes:
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

Alternative Delivery Format: Self Study

Controller/CFO Update: Hot Topics Facing Today's Financial Professional

In today’s rapidly changing world, finance professionals are required to wear many hats and are often the keys to the success of the organization. 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. We'll cover the latest issues that all CFOs and controllers need to know about and provide how-to guidance to allow for immediate use in their organizations.

Learning 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
- Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course

Who Should Attend
CFOs, controllers, and finance professionals.

Course Code: WCL9-KC
Level: Update
Developer: Surgent
Instructor: Art Pulis, MBA
Field(s) of Study: Finance
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Ritz Charles
Notes:
Friday, December 1
12:45 - 4:15 p.m.

**Select Estate and Life Planning Issues for the Middle-Income Client**

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.

**Learning Objectives**
- Understand various documents used in estate planning
- Identify use of trusts and other financial arrangements
- Know what issues clients confront, and potential solutions

**Who Should Attend**
CPAs who advise clients on estate planning.

**Course Code:** WCL11-KC  
**Level:** Basic  
**Developer:** Surgent  
**Instructor:** John Sherrick, CPA, MA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Ritz Charles

**Notes:**
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:**
Self Study

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Friday, December 1
12:45 - 4:15 p.m.

**Gaining a Competitive Advantage: Skills for CFO’s and Controllers**

All organizations are looking for ways to gain an advantage over the competition. This practical and interactive session will present a toolkit of ideas to help CFOs, controllers and finance professionals better position their organizations for the future. We all know change is occurring at an exponential rate and by completing this course you will be able to assist your organization in making key decisions affecting critical aspects of the business such as enterprise risk management, financial risk, cash management, credit decisions and much more! Become the “financial hero” of your organization and make a positive impact on the bottom-line.

**Learning Objectives**
- Make better financial decisions that have a positive impact on the organization
- Lead the organization into the rapidly changing decade
- Apply the latest tools and techniques for a positive impact on the organization

**Who Should Attend**
CFOs, controllers, and finance professionals.

**Course Code:** WCL12-KC  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Art Pulis, MBA  
**Field(s) of Study:** Finance  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Ritz Charles

**Notes:**
- Part of the Kansas City Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:**
Self Study

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Tuesday, December 5 – Wednesday, December 6

**MOCPA’s Fall Tax Institute**

MOCPA’s Fall Tax Institute has been the society’s most-highly attended event for more than 23 years. If you’re a regular attendee, you understand why. For those of you who haven’t experienced this event, come find out why more than 1,000 people keep coming back every year.

**Learning Objectives**
- New Developments
- Identity Theft Update, Your WISP
- Rulings & Cases
- Partnership Issues
- Putting Ethics into Practice
- Beneficiary & Estate Issues
- IRS Update
- Small Business Issues
- Employment Issues
- Individual Taxpayer Issues
- Installment Sales
- Investments
- And much more!

**Who Should Attend**
General tax practitioners, controllers who oversee tax preparations and returns, and staff accountants involved in seasonal and permanent tax return preparation activities.

**Course Code:** FTI-KC  
**Level:** Update  
**Developer:** University of Illinois  
**Instructor:** Larry Gray, CPA  
**Field(s) of Study:** Taxes, Behavioral Ethics  
**CPE Credits:** 16  
**Member Fee:** $325; **Non-Member Fee:** $385  
**Location:** Ritz Charles

**Notes:**
- Day 1: Registration 8 a.m., Course 8:30 a.m. – 5 p.m.  
- Day 2: Registration 7:30 a.m., Course 8 a.m. – 3:45 p.m.  
- Qualifies for two hours of Missouri Ethics.  
- Enjoy lunch on your own.
Thursday, December 7

Audits of Banks and Other Financial Institutions

This program is dedicated to demonstrating how audit, consulting, and tax associates can learn the accounting, tax, and auditing fundamentals of modern depository and lending institutions, as well as non-bank institutions. The course is complete with practical worksheets and insights such as the applicable metrics that create value for depository and lending institutions. These institutions are specialized and are one of the most regulated industries in the world. Numerous references to best practice audits allow the auditor and consultants the opportunity to plan efficient and effective audits and reports.

Learning Objectives
- Identify the impact of applicable accounting pronouncements to the financial institution industry and its regulatory environment, including the effects of the Dodd-Frank Act and U.S. implementation of Basel III requirements
- Discover the types of risks applicable to the financial institution industry
- Review certain audit considerations and reporting issues that are unique and critical to banks and financial institutions
- Recognize specialized audit planning and testwork relating to audit areas including loan receivables, credit losses, cash, investments, foreclosed and real estate investments, deposits, and equity

Who Should Attend
Experienced auditors who perform audits of financial institutions.

Course Code: BANK-KC

Level: Intermediate

Developer: AICPA

Instructor: James Brown, CPA

Field(s) of Study: Auditing

CPE Credits: 8

Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format: Self Study

Friday, December 8

Financial Instruments: Mastering the New FASB Requirements

How does the guidance in the new financial instruments standards differ from current GAAP? This course addresses that question by examining the core principles of the new standards. The FASB’s financial instruments projects reconsider classification and measurement of financial instruments, as well as issues related to impairment of financial instruments. This course will teach accountants in public practice and industry the background, purpose, and main provisions of the new financial instruments standards. Specifically, the course will address transition guidance, disclosure requirements, and implementation guidance.

Learning Objectives
- Identify changes to FASB ASC 825, Financial Instruments, as a result of the new financial instrument standards on classification and measurement and impairment
- Recall key points related to the simplification of accounting requirements
- Recall significant points related to the single credit loss model for financial assets for the recognition of losses
- Identify related disclosure requirements

Who Should Attend
Accountants in public practice and industry who need an update on the latest financial instruments guidance.

Course Code: FIIN-KC

Level: Intermediate

Developer: AICPA

Instructor: James Brown, CPA

Field(s) of Study: Accounting

CPE Credits: 8

Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format:
Web, Self Study

Wednesday, December 13

Income Taxation of Trusts: Minimizing Your Clients Taxes

Give clients the confidence they need to entrust you with the future of their assets. Learn how to create and administer trusts using fundamental concepts that are essential to understanding trust documents and the preparation of relevant tax returns. This comprehensive course demonstrates critical concepts and provides a foundational understanding of trust documents.

Learning Objectives
- Identify the nature of a trustee’s fiduciary duty
- Recognize different types of trusts
- Understand the laws that govern a trust
- Identify how a trust is created, modified, amended, or terminated
- Demonstrate the various uses trusts can serve in an estate plan
- Highlight the significance of the Uniform Principal and Income Act
- Review how trusts are taxed

Who Should Attend
CPAs and financial planners with basic knowledge of federal income tax concepts.

Course Code: TRUS

Level: Basic

Developer: AICPA

Instructor: Stephen Brooks, CPA/PFS, CFP

Field(s) of Study: Taxes

CPE Credits: 8

Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format:
Self Study, On Demand
**NEW**
Thursday, December 14
8:30 a.m. - 12 p.m.

**Employment Law Update: Examine Critical Issues with FMLA, HIPPA, COBRA, ADA and More**

This update examines employer liability for discrimination of all types, including disability discrimination and violations of the Americans with Disabilities Act (ADA); wage and hour laws; the Family Medical Leave Act (FMLA); Health Insurance Portability and Accountability Act (HIPAA) and expensive lessons learned for simple Consolidated Omnibus Budget Reconciliation Act (COBRA) violations.

**Learning Objectives**
- Distinguish the many forms of discrimination which lead to small and large damage awards against employers
- Evaluate trends in discrimination claims, including trending topics that expose organizations to claims under the ADA
- Identify the most common violations of wage and hour laws
- Analyze factors that result in noncompetes being unenforceable, and alternative means of protecting proprietary employer information

**Who Should Attend**
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits.

**Course Code:** CL4EMPL-KC
**Level:** Advanced
**Developer:** AICPA
**Instructor:** Curtis Quickel, CPA
**Field(s) of Study:** Business Law

**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

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**NEW**
Thursday, December 14
1 - 4:30 p.m.

**Employment Law Update: Reducing Employer Liability**

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.

**Learning Objectives**
- 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

**Who Should Attend**
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits.

**Course Code:** CL4LAWU-KC
**Level:** Advanced
**Developer:** AICPA
**Instructor:** Curtis Quickel, CPA
**Field(s) of Study:** Business Law

**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

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**NEW**
Friday, December 15

**Not-for-Profit Financial Statements: Everything You Need to Know Today, Tomorrow**

This course is designed to provide you with everything you need to know about not-for-profit financial reporting and also provide you with the knowledge you will need tomorrow under the new FASB ASU on not-for-profit financial statements. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of not-for-profit accounting and reporting.

**Learning Objectives**
- Identify what distinguishes not-for-profit accounting and reporting from commercial sector accounting and reporting
- Skillfully apply today’s unique not-for-profit financial reporting requirements while also preparing for tomorrow’s requirements
- More effectively audit not-for-profit entities through superior knowledge of accounting and reporting requirements

**Who Should Attend**
Not-for-profit industry professionals and auditors.

**Course Code:** NPFS-KC
**Level:** Intermediate
**Developer:** Surgent
**Instructor:** Martha Lindley, CPA
**Field(s) of Study:** Accounting (Governmental)

**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:**
Web, Self Study
NEW
Monday, December 18 – Tuesday, December 19
Vern Hoven’s Federal Tax Update – 2 Day Program

Taught by practicing CPA Vern Hoven and other national instructors in a highly informative and often humorous manner - covers the latest breaking tax developments affecting individuals, estates, businesses, partnerships and corporations. Participants will receive the most complete and up-to-date reference manual and, as an added bonus, the manual and all of its underlying reference materials are made available in electronic format. Join Vern and other national instructors as they share cutting-edge tax planning strategies and use their high energy presentation styles and real-life experiences to make complicated tax topics easily understandable.

Learning Objectives
• To enable all tax practitioners to identify and solve client tax problems before tax season starts. Tax planning ideas and strategies are emphasized.
• Receive updates on individual changes, individual retirement, real estate changes, estate/gift taxation, business changes, business retirement plans, payroll update, corporations, partnerships, IRS audit issues and more!

Who Should Attend
Any tax professional who needs to know all the latest individual, business, partnership, corporation, estate, and trust tax developments.

Course Code: VH2-KC
Level: Update
Developer: Vern Hoven Tax Seminars
Instructor: Vern Hoven, CPA, MA
Field(s) of Study: Taxes
CPE Credits: 16
Member Fee: $525; Non-Member Fee: $625
Location: TBD

Notes:
• Materials will be distributed at the class.

Wednesday, January 17, 2018
Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations

The course provides a comprehensive understanding of the preparation of both S corporation and partnership/LLC tax returns, along with the underlying laws, regulations, etc. The course and instruction delivery is geared toward the basic understanding and progresses to complex issues. The boot camp allows staff to discover the connections and alterations of these widely held entity structures, while also providing a valued reference for the participant’s future use. This course has been updated for the impacts of the PATH Act of 2015.

Learning Objectives
• Understand in detail how to prepare Form 1120S, Schedules M-1, K, and K-1
• Understand in detail how to prepare Form 1065, Schedules M-1, K, and K-1
• Identify and handle commonly found S corporation and partnership tax issues

Who Should Attend
All levels of staff and company controllers responsible for filing these forms.

Course Code: TFBC-KC
Level: Basic
Developer: Surgent
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Thursday, January 18, 2018
Preparing Individual Tax Returns for New Staff and Para-Professionals

The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with most tax forms. This course covers the latest tax law changes, making it essential for your new staff.

Learning Objectives
• Grasp complicated issues of filing status and dependency exemptions
• Know about taxable/tax-exempt interest issues and dividend income
• Understand issues with reporting capital gains transactions
• Complete a comprehensive problem related to Schedule C of the Form 1040 and also one related to Form 4797
• Apply knowledge gained from an overview of passive activity rules
• Complete a comprehensive problem related to Schedule A
• Explain IRA contributions, Self-employed retirement plans, child-care credits, and the adoption tax credit
• Complete a comprehensive problem related to computation of an individual’s federal income-tax liability

Who Should Attend
New staff and para-professionals who prepare individual returns.

Course Code: PITR-KC
Level: Basic
Developer: Surgent
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
The MOCPA Kansas City Learning Center Has Moved

MOCPA will host all of its live seminars and select meetings at Webster University’s satellite campus. The new training facility, located at the intersection of 435 and Holmes Road, reflects a strong population center in relation to where our attendees live and work and offers easy access for customers. The space was designed to foster an environment of collaboration among students and faculty and elevate the educational experience, which exactly matches MOCPA’s values. In addition, it brings strong learning and development partnership possibilities between the society and Webster University.
Springfield Events

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Springfield

Monday, August 7
8:30 a.m. - 4:30 p.m.

Accounting and Auditing Current Developments (A&A With Dr. Ray)

One of our most popular programs! In a lively, fast-paced setting, you will receive an overview of new developments in the area of accounting and auditing. Coverage will be updated to reflect the most recently issued official pronouncements. This course will highlight issues faced by private companies and the CPAs who provide a range of services to them.

Learning Objectives
- Prepare yourself to implement the revenue recognition standard and to understand how it may change recognition, documentation and disclosure for your company or clients
- Obtain a progress report on standards affecting revenue recognition, leases and financial instruments
- Understand the accountants compliance and reporting responsibilities for data breaches
- Discuss the impact of Peer Review program changes on your practice
- Receive an implementation update on SSARS 21, and preparation (plain paper) engagements

Who Should Attend
Accountants in public practice and industry who need a comprehensive review of recent accounting and auditing pronouncements and other developments which will affect them in the coming year.

Course Code: ACDF-SP
Level: Update
Developer: Pennsylvania Institute of CPAs
Instructor: Dr. Ray Thompson, CMA, CFM, CBA
Field(s) of Study: Accounting, Auditing
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Location: Holiday Inn North

Notes:
- Enjoy lunch on your own!
Tuesday, December 5
8 - 11:30 a.m.

Current Issues in Accounting and Auditing: An Annual Update

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 – ASU No. 2014-09; Lease Accounting; Financial Instruments; SSARS No. 21, Clarification and Recodification; current Attestation Matters that need to be on your radar; and other important A&A practice matters you should be aware of.

Learning Objectives
• Be familiar with where we stand regarding the FASB’s ongoing lease accounting project
• Understand SSARS No. 21, Clarification and Recodification
• Be familiar with current attestation matters that need to be on your radar and other important A&A practice matters you should be aware of
• Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Who Should Attend
Accounting and attestation practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters’ activities.

Course Code: WCL1-SP
Level: Update
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Accounting, Auditing
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Holiday Inn North
Notes:
• Part of the Springfield Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study

Tuesday, December 5
8 - 11:30 a.m.

Individual Income Tax Update

This highly informative course will bring you up-to-speed on the latest in individual and the corresponding or responsive planning opportunities available to your clients. You will come away from this course ready to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs.

Learning Objectives
• Understand strategies and tactics to use in light of tax reform
• Understand the most current guidance on retirement planning and Social Security
• Understand how to nail down valuable deductions and other reductions to the tax base

Who Should Attend
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.

Course Code: WCL2-SP
Level: Update
Developer: Surgent
Instructor: John Sherrick, MA, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Holiday Inn North
Notes:
• Part of the Springfield Winter Cluster; see page 8 for complete details.

NEW
Tuesday, December 5
12:45 - 4:15 p.m.

More Than Meets the Eye: Examine the New Lease Accounting Standard

This course is a one-stop shop for what you need to know about the upcoming changes to lease accounting. In this course, we will review how to measure the lease liability and Right of Use asset that will now be recorded on the balance sheet for all leases. We will also tackle the tricky issues of accounting for lease modifications and other lease remeasurement events, as well as address the other major provisions of the new standard, including transition.

Learning Objectives
• Comprehend and apply the FASB’s comprehensive new lease accounting guidance found in ASU No. 2016-02, Leases (Topic 842)
• Recall operational issues in adopting the new lease accounting standard

Who Should Attend
Practicing 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.

Course Code: WCL3-SP
Level: Intermediate
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Holiday Inn North
Notes:
• Part of the Springfield Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study
Springfield

Tuesday, December 5
12:45 - 4:15 p.m.
**S Corporation, Partnership, and LLC Tax Update**

If you are a practitioner who wants the latest information on tax changes affecting your business clients or employers, then you should take this enlightening course. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs. Updated for impacts of the PATH Act of 2015.

**Learning 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 and proposed reform

**Who Should Attend**
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.

**Course Code:** WCL4-SP
**Level:** Update
**Developer:** Surgent
**Instructor:** John Sherrick, MA, CPA
**Field(s) of Study:** Taxes
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Holiday Inn North

**Notes:**
- Part of the Springfield Winter Cluster; see page 8 for complete details.

Wednesday, December 6
8 - 11:30 a.m.
**Guide and Update to Compilations, Reviews, and New Preparations**

You will learn the ins and outs of SSARS No. 21, Clarification and Recodification, which is currently applicable and is the most significant change to the compilation and review standards since their inception over thirty years ago, and how the standard differs from SSARS No. 19. Not only will this course bring you up to date on SSARSS’s requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation, preparation, and review engagements.

**Learning Objectives**
- Be familiar with preparation, compilation, and review program examples
- Be aware of the most recent reports and other required communication
- Keep abreast of the ARSC agenda items and projects
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

**Who Should Attend**
Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services.

**Course Code:** WCL5-SP
**Level:** Update
**Developer:** Surgent
**Instructor:** Robert Wayne Wells, CPA, CFE
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Holiday Inn North

**Notes:**
- Part of the Springfield Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:**
Self Study

Wednesday, December 6
8 - 11:30 a.m.
**Select Estate and Life Planning Issues for the Middle-Income Client**

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.

**Learning Objectives**
- Understand various documents used in estate planning
- Identify use of trusts and other financial arrangements
- Know what issues clients confront, and potential solutions

**Who Should Attend**
CPAs who advise clients on estate planning.

**Course Code:** WCL6-SP
**Level:** Basic
**Developer:** Surgent
**Instructor:** John Sherrick, MA, CPA
**Field(s) of Study:** Taxes
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180
**Location:** Holiday Inn North

**Notes:**
- Part of the Springfield Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:**
Self Study
Wednesday, December 6  
12:45 – 4:15 p.m.

**Ethical Considerations for CPAs**

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.

**Learning 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

**Who Should Attend**
All CPAs.

**Course Code:** WCL7-SP  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Robert Wayne Wells, CPA, CFE  
**Field(s) of Study:** Behavioral Ethics  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Holiday Inn North

**Notes:**
- Part of the Springfield Winter Cluster; see page 8 for complete details.
- Qualifies for 4 hours of ethics.

**Alternative Delivery Format:** Self Study

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Wednesday, December 6  
12:45 – 4:15 p.m.

**Key Partnership and S Corporation Tax Planning Strategies**

Most of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely-held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

**Learning Objectives**
- Understand how the strategies and techniques in business-related tax planning are modified for pass-throughs
- Recognize the special problems when transactions involve the business, its investors, and related businesses and individuals

**Who Should Attend**
All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies.

**Course Code:** WCL8-SP  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** John Sherrick, MA, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Holiday Inn North

**Notes:**
- Part of the Springfield Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study

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Tuesday, December 12 – Wednesday, December 13

**MOCPA’s Fall Tax Institute**

MOCPA’s Fall Tax Institute has been the society’s most-highly attended event for more than 23 years. If you’re a regular attendee, you understand why. For those of you who haven’t experienced this event, come find out why more than 1,000 people keep coming back every year.

**Learning Objectives**
- New Developments
- Identity Theft Update, Your WISP
- Rulings & Cases
- Partnership Issues
- Putting Ethics into Practice
- Beneficiary & Estate Issues
- IRS Update
- Small Business Issues
- Employment Issues
- Individual Taxpayer Issues
- Installment Sales
- Investments
- And much more!

**Who Should Attend**
General tax practitioners, controllers who oversee tax preparations and returns, and staff accountants involved in seasonal and permanent tax return preparation activities.

**Course Code:** FTI-SP  
**Level:** Update  
**Developer:** University of Illinois  
**Instructor:** Larry Gray, CPA  
**Field(s) of Study:** Taxes, Behavioral Ethics  
**CPE Credits:** 16  
**Member Fee:** $325; **Non-Member Fee:** $385  
**Location:** University Plaza Hotel & Convention Center

**Notes:**
- Day 1: Registration 8 a.m., Course 8:30 a.m. – 5 p.m.
- Day 2: Registration 7:30 a.m., Course 8 a.m. – 3:45 p.m.
- Qualifies for two hours of Missouri Ethics.
- Enjoy lunch on your own!
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Thursday, July 27 – Friday, July 28

**Basic Staff Training**

This intensive, two-day course shows inexperienced staff how to improve efficiency while meeting quality control standards. The curriculum, geared for local and regional firms, bridges the gap between theory learned in college and the tools needed in practice. Staff will improve skills in performing compilations and reviews and completing detailed audit tests.

**Learning Objectives**
- Upon completion of the course, participants will be able to improve knowledge, skills and attitude to become more productive and profitable on audits, reviews and compilations.

**Who Should Attend**
First-year staff members with at least two weeks experience on audits, compilations and/or reviews.

**Course Code:** STP1
**Level:** Basic
**Developer:** AHI Associates
**Instructor:** Carol Borsum, CPA
**Field(s) of Study:** Auditing
**CPE Credits:** 16
**Member Fee:** $520; Non-Member Fee: $600

**Notes:**
- Materials will be distributed at the course.

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**NEW**

**Tuesday, August 1**
8:30 a.m. - 12 p.m.

**Fraud in Small-to Medium-Sized Entities**

Due to the limited number of qualified professionals, many small to medium sized entities struggle with maintaining an adequate internal control structure. In addition, many auditors struggle with assisting their clients during the audit process while maintaining their independence and professional skepticism. This course includes an overview of the auditor's responsibilities related to financial statement fraud, and also includes information relevant to management's responsibility for fraud and internal controls.

**Learning Objectives**
- Identify key points related to the auditor's responsibilities related to fraud during a financial statement audit.
- Recognize ways to address common fraud committed within an organization.

**Who Should Attend**
Practitioners and financial professionals responsible for preventing, detecting, and dealing with financial statement fraud.

**Course Code:** CL4FSME-SL
**Level:** Basic
**Developer:** AICPA
**Instructor:** Katrina Kiselinchev, MBA, CPA, CFE, CIA
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; Non-Member Fee: $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:** Self Study

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**Tuesday, August 1**
1 - 4:30 p.m.

**Internal Controls for Small- and Medium-Sized Entities**

This course provides practical guidance for those involved with internal control responsibilities in adapting the updated COSO Internal Control Framework to small and medium-sized entities' transaction processing systems. Transaction processing IT and manual controls are appropriate for every entity, regardless of size. However, there is no standard set of transaction processing controls that can be applied to all entities. Oftentimes the transaction processing manual and IT internal controls “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.

**Learning Objectives**
- Recall a variety of internal controls that can be implemented in a cost-effective manner for small and medium-sized entities' transaction processing systems in accordance with the updated COSO integrated framework.
- Recognize different mitigating controls that can be implemented when primary controls are not available in small and medium-sized entities' transaction processing systems.

**Who Should Attend**
Accountants, auditors, managers, and others who are responsible for implementing, monitoring, evaluating, auditing, and designing cost-effective transaction processing system internal controls for small- and medium-sized entities.

**Course Code:** CL4ICSM-SL
**Level:** Basic
**Developer:** AICPA
**Instructor:** Katrina Kiselinchev, MBA, CPA, CFE, CIA
**Field(s) of Study:** Auditing
**CPE Credits:** 4
**Member Fee:** $150; Non-Member Fee: $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.
Wednesday, August 2

Audits of Banks and Other Financial Institutions

This program is dedicated to demonstrating how audit, consulting, and tax associates can learn the accounting, tax, and auditing fundamentals of modern depository and lending institutions, as well as non-bank institutions. The course is complete with practical worksheets and insights such as the applicable metrics that create value for depository and lending institutions. These institutions are specialized and are one of the most regulated industries in the world. Numerous references to best practice audits allow the auditor and consultants the opportunity to plan efficient and effective audits and reports.

Learning Objectives
- Identify the impact of applicable accounting pronouncements to the financial institution industry and its regulatory environment, including the effects of the Dodd-Frank Act and U.S. implementation of Basel III requirements
- Discover the types of risks applicable to the financial institution industry
- Review certain audit considerations and reporting issues that are unique and critical to banks and financial institutions
- Recognize specialized audit planning and testwork relating to audit areas including loan receivables, credit losses, cash, investments, foreclosed and real estate investments, deposits, and equity

Who Should Attend
Experienced auditors who perform audits of financial institutions.

Course Code: BANK-SL
Level: Intermediate
Developer: AICPA
Instructor: Katrina Kiselinchev, MBA, CPA, CFE, CIA
Field(s) of Study: Auditing
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study

NEW
Monday, August 7
8:30 a.m. - 12 p.m.

Financial Reporting for Not-for-Profit Entities

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the FASB’s Financial Statement Project and provide insight into what makes not-for-profit financial reporting different while training you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

Learning Objectives
- Identify the impact of the FASB’s Not-for-Profit Financial Statement Project
- Recognize the unique aspects of the not-for-profit environment
- Recall ways to perform more effective audits of not-for-profit organizations with better knowledge of not-for-profit accounting and reporting requirements

Who Should Attend
Professionals working with or in the not-for-profit environment.

Course Code: CL4NFPF
Level: Intermediate
Developer: AICPA
Instructor: John Georger, Jr., CPA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be served if you attend both the morning and afternoon courses.
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format: Self Study

NEW
Monday, August 7
1 - 4:30 p.m.

Fraud Risk in Governmental and Not-for-Profit Organizations

Recognizing fraud risks in governmental and not-for-profit organizations is often challenging due to the inherent nature of these organizations. In addition to their public nature, these organizations may have limited support staff or staff with limited accounting expertise which can result in less than effective fraud prevention and detection programs and/or increased opportunities for fraud.

Learning Objectives
- Review the auditor’s responsibility with respect to fraud in a financial statement audit
- Identify strategies to prevent, deter, and/or detect fraud in governmental or not-for-profit organizations
- Determine audit procedures effective in addressing the risk of material misstatement due to fraud in the financial statements of governmental and not-for-profit organizations

Who Should Attend
Auditors and financial staff of governmental and not-for-profit organizations.

Course Code: CL4FRGNP
Level: Intermediate
Developer: AICPA
Instructor: John Georger, Jr., CPA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be served if you attend both the morning and afternoon courses.
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format: Self Study
NEW
Tuesday, August 8
8:30 a.m. - 12 p.m.

**GASB Statement Nos. 74 and 75—Best Practices in OPEB Accounting and Auditing**

GASB Statement No. 74 and No. 75 become effective in 2017 and 2018, respectively. This course will explain the underlying differences between OPEB and pension valuations and how to successfully implement the OPEB reporting requirements for both the plan and employer.

**Learning Objectives**
- Calculate, account for, and report the net or total OPEB liability, OPEB expense, and deferred inflows of resources and deferred outflows of resources related to OPEB
- Identify sufficient and appropriate audit evidence to support the OPEB financial statement reporting, disclosures and RSI
- Determine various practice issues encountered while preparing or auditing the OPEB numbers and identify possible solutions

**Who Should Attend**
Auditors and financial managers responsible for the accounting and reporting of state and local governments.

**Course Code:** CL4OPEB  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** John Georger, Jr., CPA  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.  
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:** Web

NEW
Tuesday, August 8
1 - 4:30 p.m.

**Governmental Pensions: Prepare for a Changing Landscape**

Learn about the landmark pension accounting changes and how they change the accounting and financial reporting of pension benefits. Explore all the GASB statements that make up the governmental pension reporting framework, including GASB Statement Nos. 67, 68, 71, 73, 78 and 82. Practical examples illustrate the new accounting requirements and more extensive note disclosures along with required supplementary information.

**Learning Objectives**
- Recall how net pension liability (asset), pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions are calculated and derived
- Recognize the role of management specialists, auditor specialists, and service organizations, and the related audit implications
- Distinguish the responsibilities of plan management, the plan’s auditor, employer management, and the employer’s auditor in the context of audits of government employers

**Who Should Attend**
Auditors and financial managers responsible for the accounting and reporting of state and local governments, agencies, divisions and teams. Auditors responsible for pension audits and staff responsible for financial reporting related to pensions.

**Course Code:** CL4PENS  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** John Georger, Jr., CPA  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.  
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:** Self Study

NEW
Wednesday, August 9

**Governmental Accounting and Reporting Advisor**

Responding to the need for greater clarity from stakeholders, GASB issued GASB Statement No. 72, Fair Value Measurement and Application. This standard, effective for reporting periods beginning after June 15, 2015, changed the way state and local governments report the value of investments and other financial instruments. This course explores case studies, real-world examples, and hands-on practice scenarios. Learn to apply the principles of this GASB standard to your governmental financial statements.

**Learning Objectives**
- Apply the definition of fair value and an investment
- Identify investments not measured at fair value
- Understand the valuation techniques acceptable for state and local governments
- Analyze the note disclosures required by GASB Statement No. 72

**Who Should Attend**
Auditors and financial managers responsible for the accounting and reporting of state and local governments, agencies, divisions and teams.

**Course Code:** GARU-SL  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** John Georger, Jr., CPA  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:** Self Study
Thursday, August 10
8:30 a.m. - 4:30 p.m.

**Accounting and Auditing Current Developments (A&A With Dr. Ray)**

One of our most popular programs! In a lively, fast-paced setting, you will receive an overview of new developments in the area of accounting and auditing. Coverage will be updated to reflect the most recently issued official pronouncements. This course will highlight issues faced by private companies and the CPAs who provide a range of services to them.

**Learning Objectives**
- Prepare yourself to implement the revenue recognition standard and to understand how it may change recognition, documentation and disclosure for your company or clients
- Obtain a progress report on standards affecting revenue recognition, leases and financial instruments
- Understand the accountants compliance and reporting responsibilities for data breaches
- Discuss the impact of Peer Review program changes on your practice
- Receive an implementation update on SSARS 21, and preparation (plain paper) engagements

**Who Should Attend**
Accountants in public practice and industry who need a comprehensive review of recent accounting and auditing pronouncements and other developments which will affect them in the coming year.

**Course Code:** ACDF-SL  
**Level:** Update  
**Developer:** Pennsylvania Institute of CPAs  
**Instructor:** Dr. Ray Thompson, CMA, CFM, CBA  
**Field(s) of Study:** Accounting, Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Location:** Embassy Suites St. Louis Airport

Notes:  
- Enjoy lunch on your own!

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Monday, August 14

**Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes**

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

**Learning Objectives**
- Identify the findings and implications of major fraud studies
- Recognize the risk factors and red flags for each of the top ten fraud schemes
- Determine design controls to build into systems to mitigate fraud risks
- Distinguish the methodology of how frauds are committed

**Who Should Attend**
Business owners, managers, supervisors, employees, accountants and auditors.

**Course Code:** TTFS-SL  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** Anne Marchetti  
**Field(s) of Study:** Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Alternative Delivery Format:** Self Study

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Tuesday, August 15

**IFRS Standards: Financial Reporting in a Global Environment**

In today's interconnected world of accounting and financial reporting, basic competency in IFRS (International Financial Reporting Standards) is an important component of the financial professional's toolbox. Multinational organizations, U.S.-based subsidiaries of foreign corporations, U.S.-based parent companies with international subsidiaries that have adopted IFRS, and the individuals and firms who provide these companies with audit, preparation, or advisory services can all benefit from this course. You will not only gain an understanding of the background and framework of IFRS, but also how to apply specific IFRS standards in financial statement preparation.

**Learning Objectives**
- Apply specific IFRS accounting requirements to related financial statement line items
- Determine disclosure requirements for significant accounting topics
- Identify potential issues that may arise with complex accounting topics under IFRS

**Who Should Attend**
CPAs, accountants, and analysts in industry and practice who manage or audit financial accounting and reporting.

**Course Code:** REIF  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** Anne Marchetti  
**Field(s) of Study:** Accounting  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
NEW
Wednesday, August 16
8:30 a.m. - 12 p.m.

Accounting Methods and Periods: Including Form 3115

This course provides participants with an overview of the various factors considered for the determination of the proper accounting method (such as cash, accrual) and provides detailed examples of court rulings and client examples (for specific industries) involving each. Then, the course discusses accounting periods, and considerations for changes in the accounting period of an entity. Lastly, there is a case study and example tax forms to highlight how to identify which IRS Revenue Procedures are applicable to a given client situation, as well as how and when to prepare the Form 3115.

Learning Objectives
- Recognize when the use of the cash method is appropriate
- Understand and apply the basic rules for a change in accounting method
- Choose a proper accounting period under the federal tax rules
- Identify which IRS Revenue Procedure(s) provides the guidance for a given scenario for a taxpayer to change their accounting method with the IRS

Who Should Attend
Tax professionals in public accounting: seniors, supervisors, and managers Tax professionals within corporate finance or tax departments.

Course Code: CL4AMP-SL
Level: Intermediate
Developer: AICPA
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
- Lunch will be served if you attend both the morning and afternoon courses.

NEW
Wednesday, August 16
1 - 4:30 p.m.

Protecting Your Client from Tax Return Identity Theft

Identity theft has become a serious issue with clients and practitioners alike. Sixty-three percent of CPAs who answered the 2015 tax software survey conducted by The Tax Adviser and Journal of Accountancy said at least one of their clients was a victim of tax identity theft in the 2015 filing season. This course will provide examples of the ramifications of data loss and how it impacted the practitioner and the client. This course will also cover best practices for your firm to protect firm and client data. In the event that a breach does occur, learn the steps to take to remedy the situation and prevent the problem from happening again.

Learning Objectives
- Be familiar with the dangers of data theft
- Recognize the legal requirements of protecting taxpayer information
- Understand best practices to protect taxpayer information
- Identify steps to take if a breach does occur
- Arm your practice with tips and tricks to become an ally to your clients

Who Should Attend
Tax practitioners in public practice.

Course Code: CL4TRF-SL
Level: Intermediate
Developer: AICPA
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
- Lunch will be served if you attend both the morning and afternoon courses.

NEW
Thursday, August 17

Race Toward Implementation: Tackling the Tough Issues in Adopting New Revenue Recognition Standard

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” option, plus other transition issues such as the impact on income taxes and financial systems. As you sprint toward implementation, this course will help make sure that the wind stays at your back.

Learning Objectives
- Apply the FASB’s new revenue recognition guidance found in ASU No. 2014-09
- 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
- Identify operational implementation issues related to adopting the new standard

Who Should Attend
Practicing 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.

Course Code: NRRS-SL
Level: Intermediate
Developer: Surgent
Instructor: Thomas Sheets, CPA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format:
Web, Self Study
Meet Your Next Migraine: 5 Critical Issues that will Confront A&A Public Accountants in 2017

Standards overload. Confidential data under siege. Uncertain market outlook. Regulatory confusion. Yes, it can all be enough to make you want to take two aspirin and a nap, but understanding the forces affecting your A&A public practice is critical to success in today’s complex and rapidly-changing market. In this session, we will tackle pressing issues at a “need-to-know” level and then discuss the practical implications. You will come away armed with “the big picture.” Preparedness is half the battle, so do not miss this critical briefing.

Learning Objectives
• Identify the major standards and regulation-related changes that will confront A&A public accountants in their practice this year
• Understand current and emerging challenges and risks as identified in the leading industry surveys

Who Should Attend
Practicing CPAs with a need to stay on top of the issues and trends that will affect their practice this year.

Course Code: CIA4-SL
Level: Intermediate
Developer: Surgent
Instructor: Thomas Sheets, CPA
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be served if you attend both the morning and afternoon courses.

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

This course will provide you with 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 over thirty years ago. This course will bring you up to date on SSARSs requirements and guidance as it relates to preparation and compilation engagements.

Learning Objectives
• 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

Who Should Attend
Accounting practitioners and their staff performing and managing preparation and compilation engagement services.

Course Code: COM4-SL
Level: Basic
Developer: Surgent
Instructor: Thomas Sheets, CPA
Field(s) of Study: Auditing
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be served if you attend both the morning and afternoon courses.

Alternative Delivery Format: Self Study

A+ College Savings Planning: Maximize Resources and Tax Benefits

For many families, planning for college education savings begins right after counting fingers and toes in the delivery room. For others it may creep up (and require some catch up) during the middle or high school years, and for still others it starts the day the first tuition bill arrives. Regardless of when the planning process starts and what the available assets are, CPAs can deliver value to their clients (and their own families) through effective application of all the available savings and funding vehicles as well as tax minimizing strategies.

Learning Objectives
• Understand the many college savings and funding vehicles available and the strategies to combine them for best advantage
• Know how to assess and maximize multigenerational strategies to maximize available funds, aid eligibility, and tax benefits
• Recognize and be able to effectively apply the rules surrounding tax treatment of education savings, education related distributions, and expenses

Who Should Attend
All CPAs who assist clients, family members, or their own families with tax and financial planning related to college costs.

Course Code: CSP4-SL
Level: Basic
Developer: Surgent
Instructor: Art Auerbach, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
• Lunch will be served if you attend both the morning and afternoon courses.

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
NEW
Thursday, August 24
1 - 4:30 p.m.

**IRS Tax Examinations and Hot Issues**

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. In addition, because tax-related identity theft is a common issue for many taxpayers, it is critical for CPAs to understand the procedures necessary to resolve this matter for their clients.

**Learning Objectives**
- Identify the types of returns the IRS is examining
- Recognize what 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

**Who Should Attend**
CPAs in public practice who prepare tax returns and represent their clients on IRS examinations.

**Course Code:** EXI4-SL  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Art Auerbach, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**  
Self Study

NEW
Friday, August 25
8:30 a.m. - 12 p.m.

**Guide to Payroll Taxes and 1099 Issues**

Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

**Learning Objectives**
- Distinguish an employee from an independent contractor and understand the relief available to employees who misclassify
- Understand the withholding requirements for FICA and federal income taxes for Forms W-2 and 1099, including backup withholding
- Learn how to comply with the quarterly and annual reporting for employment tax deposits and filings
- Examine employer requirements regarding Form W-4

**Who Should Attend**
CPAs in public accounting and industry with responsibility for payroll tax compliance.

**Course Code:** GPT4-SL  
**Level:** Basic  
**Developer:** Surgent  
**Instructor:** Art Auerbach, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**  
Self Study

Friday, August 25
1 - 4:30 p.m.

**Taking Your Medicine: Health Care in 2017**

All employers, whether large employers or not, should be alert to the IRS’s release of regulations under §105(h) which, when released, will apply anti-discrimination rules to all employers regardless of size. Of equal importance is the impact of Notice 2015-17 and how it impacts employer reimbursements of employees for premiums they pay for health insurance, including S corporation reimbursements of greater than 2% shareholders. This course will focus on the key issues and planning strategies that tax practitioners need to know in order to advise their clients regarding this far-reaching legislation.

**Learning Objectives**
- Understand how the Affordable Care Act affects businesses and individuals
- Recognize how and when Affordable Care Act-related penalties apply to individuals and businesses
- Understand how Notice 2015-17 applies to employer reimbursements of employees who purchase health insurance

**Who Should Attend**
Tax practitioners who need to understand the changes and implications of the new health care law.

**Course Code:** OBC4-SL  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** Art Auerbach, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**  
Web, Self Study
NEW
Monday, August 28
CFO Series – Corporate Finance Skills

The CFO Series consists of a year’s worth of CPE including 20, two-hour topics presented by 5 different speakers spread over five months. Arrange all 40 credits you need by signing up for just one series. The each day consists of a different expert, leading discussions about four different topics. The CFO Series features high-quality presentations and interactive, executive level colleague-to-colleague approach that CFOs have come to expect from Executive Education, Inc. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day. We think you will come back for more!

Learning Objectives
- Improve participants corporate finance skills in four key areas:
  - Financial analysis
  - Strategic cash management
  - Corporate finance
  - Crowd funding

Who Should Attend
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussions on medium-sized organizations.

Course Code: CFOS2
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: Don Minges, MBA
Field(s) of Study: Finance
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Notes:
- Please bring a calculator to the class.

NEW
Tuesday, August 29
Build Your Team: Get Results

Is teamwork the ultimate competitive advantage? Every manager’s primary purpose is to lead a team. This seminar will help you get every member of your team on the same page, improve performance and realize the potential of the talent you have.

Learning Objectives
- Improve your team's performance in the following areas:
  - Poor Teamwork’s Symptoms
  - Steps to improve teamwork
  - Leadership
  - Action Plans to Enhance Teamwork

Who Should Attend
Corporate financial managers.

Course Code: BYT
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: Don Minges, MBA
Field(s) of Study: Business Management and Organization
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Thursday, August 31
Form 990: Mastering Its Unique Characteristics

Explore the tax information and inherent not-for-profit 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.

Learning Objectives
- Recognize and apply the following unique-to-Form 990 definitions: 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”
- Appreciate 990 definitions and tax conventions employed in reporting on all aspects of financial statements
- 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
- Note the premises by which Schedule L is triggered

Who Should Attend
CPAs, attorneys, and nonprofit managers.

Course Code: EO-F990-SL
Level: Basic
Developer: AICPA
Instructor: Brian Yacker, JD/CPA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Web, Self Study

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
Thursday, September 7

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

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 not-for-profit financial statements and their auditors based on calls and inquiries received by both the AICPA and GASB over the past year.

Learning Objectives
- Identify current accounting issues facing governmental and not-for-profit 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

Who Should Attend
External and internal auditors of governmental organizations and governmental accounting professionals.

Course Code: TGNP-SL
Level: Update
Developer: AICPA
Instructor: Jeanette Bax-Kurtz, CPA
Field(s) of Study: Accounting (Governmental)
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Notes:
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format: Self Study

Friday, September 8

Advanced Auditing of HUD-Assisted Projects

Does your organization know what it takes to perform a HUD audit? During this course you will gain important insights into compliance pitfalls for HUD-assisted housing owners and managers. You will also assess and evaluate the latest changes in the federally-assisted housing industry and efficiently plan, perform, and report a HUD-assisted engagement.

Learning Objectives
- Assess issues unique to the HUD-assisted project environment
- Interpret components of due professional care to the HUD-assisted project environment
- Reconstruct the required disclosures for HUD audits
- Evaluate the HUD's policy on submission, review, and reporting requirements
- Assess the requirements for the separate agreed-upon procedures engagement prior to submission of the financial data templates to REAC
- Contrast the compliance requirements for both Title I and Title II approved lenders

Who Should Attend
CPA firm audit managers (and above) involved with the performance of audits of HUD-assisted projects as well as government auditors and HUD-assistance grantees.

Course Code: EO-AHUD-SL
Level: Advanced
Developer: AICPA
Instructor: Jeanette Bax-Kurtz, CPA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Notes:
- This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format: Self Study

NEW Monday, September 18

Reviewing Partnership Tax Returns: What Are You Missing?

Join us as we discuss the common errors practitioners make on partnership 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 income, deductions, K-1 reporting, and more! This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives
- Identify common mistakes made on partnership tax returns
- Determine strategies to avoid making mistakes on partnership tax returns

Who Should Attend
CPAs working with clients requiring up-to-date expertise in partnership taxation for the current tax season.

Course Code: CL4PTRM
Level: Intermediate
Developer: AICPA
Instructor: Deborah Phillips, M.S.T., CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes:
- Lunch will be served if you attend both the morning and afternoon courses.
NEW  
Monday, September 18  
1 - 4:30 p.m.  
**Reviewing S Corporation Tax Returns: What Are You Missing?**

Join us as we discuss the common errors practitioners make on S corporation 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 income, deductions, K-1 reporting, and more! This course follows a highly illustrative case study format to increase participant comprehension and retention.

**Learning Objectives**
- Identify common mistakes made on S corporation tax returns
- Determine strategies to avoid making mistakes on S corporation tax returns

**Who Should Attend**
CPAs working with clients requiring up-to-date expertise in S corporation taxation for the current tax season.

**Course Code:** CL4STRM  
**Level:** Intermediate  
**Developer:** AICPA  
**Instructor:** Deborah Phillips, M.S.T., CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Notes:** 
- Lunch will be served if you attend both the morning and afternoon courses.

Monday, September 18  
**Handbook for Mastering Basis Distribution and Loss Limit Issues S Corp LLCs and Partnerships**

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

**Learning Objectives**
- Determine initial basis and organizing tax-free under §351 and §721  
- Understand what affects basis and how to treat distributions  
- Pass the four loss limitation hurdles to deduct losses

**Who Should Attend**
CPAs who prepare both individual and flow-through business entity tax returns and need a thorough grasp of these significant issues. This course is a must for practitioners to help reduce and avoid this exposure to malpractice.

**Course Code:** HMBI  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Lance Weiss, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:** Web, Self Study

NEW  
Tuesday, September 19  
**Real Estate Tax Boot Camp**

This course is a ‘deep dive’ into all things real estate tax related for the mid-level practitioner moving into this complex area. You will deepen your understanding of the complex considerations and strategies that individuals must navigate in acquiring, holding, managing, constructing, and disposing of real estate. You will leave the course able to navigate critical issues associated with the relevant returns and plan strategically for your company or clients.

**Learning Objectives**
- Understand the most commonly used forms of ownership for real estate holdings and the scenario-based advantages and disadvantages of each  
- Be able to analyze the tax-specific considerations relevant to purchase and finance structuring alternatives and determine the most advantageous options  
- Know and be able to apply the key considerations in determinations surrounding expense versus capitalization, depreciation and recapture, and the determination of passive activity losses

**Who Should Attend**
CPAs who do or will advise clients or their company on issues related to the acquisition, holding, management, and disposition of real estate.

**Course Code:** RETC-SL  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Lance Weiss, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:** Self Study

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
NEW

Tuesday, September 19

Reviewing Pass-Through Tax Returns: What Are You Missing?

Join us as we discuss the common errors practitioners make on pass-through 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 and both partnership and S corporation returns will be covered. This course follows a highly illustrative case study format to increase participant comprehension and retention.

Learning Objectives
• Identify common mistakes made on partnership and S corporation tax returns
• Determine strategies to avoid making mistakes on partnership and S corporation tax returns

Who Should Attend
CPAs working with clients requiring up-to-date expertise in partnership and S corporation taxation for the current tax season.

Course Code: RPTR-SL
Level: Intermediate
Developer: AICPA
Instructor: Deborah Phillips, M.S.T., CPA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Wednesday, September 20

Determine How Much Money You Need to Retire and Tax Ideas and Money Manage

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

Learning Objectives
• Identify the success factors in building a retirement nest egg
• Describe the tax effect of inflation, its interaction with the income tax, and the effects of taxation on investment performance
• Explain survival probabilities as well as how first-to-die and last-to-die survival probabilities are used in retirement planning for married couples
• Describe the complex tax, legal, and financial elements of life insurance and summarize the uses for it in retirement planning
• Explain how clients can convert home equity to retirement income
• Summarize key points of recent research on the sustainability of retirement income and maintenance of desired retirement lifestyles

Who Should Attend
CPAs who wish to serve the needs of the public for whom effective retirement planning is critical as they reach their peak earning years and/or are approaching retirement.

Course Code: DRMM-SL
Level: Intermediate
Developer: Surgent
Instructor: John Sherrick, CPA, MA
Field(s) of Study: Administrative Practice, Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study

Thursday, September 21

Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit

One of the most favored employee benefit plans, the 401(k) plan, provides unique challenges for auditors. Obtain an understanding of the rules and regulations unique to employee benefit plans with the practical guidance provided by this course. Auditors will enhance their knowledge through real world examples, best practices and efficient audit techniques that can be utilized in various audit engagements. Make sure your audits don’t trigger a DOL inspection by conforming to all applicable rules and regulations.

Learning Objectives
• Properly document your understanding of the plan, the environment and internal controls for an employee benefit plan
• Understand the importance of reading, reviewing, and documenting the controls in a Service Organization Control Report
• Identify potential audit triggers that may result in an inspection by the Department of Labor
• Understand the risks associated with a benefit plan audit engagement
• Avoid common mistakes noted during peer reviews

Who Should Attend
Practitioners responsible for planning and performing employee benefit plan audit engagements.

Course Code: AFPL-SL
Level: Basic
Developer: Surgent
Instructor: William Taylor, CPA
Field(s) of Study: Auditing
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study
Friday, September 22
8:30 a.m. - 12 p.m.

Meet Your Next Migraine: 5 Critical Issues that will Confront CPAs in Industry in 2017

Standards overload. Tax law complexity. Confidential data under siege. Uncertain market outlook. Regulatory confusion. Yes, it can all be enough to make you want to take two aspirin and a nap, but understanding the forces affecting U.S. businesses is critical to success in today’s complex and rapidly changing market. In this session we will tackle pressing issues at a “need to know” level and then discuss the practical implications. You will come away armed with the “big picture.” Preparedness is half the battle, so do not miss this critical briefing.

Learning Objectives
• Be able to identify the major standards and regulation related changes that will confront industry accountants in their practice this year
• Understand current and emerging challenges and risks as identified in the leading industry surveys

Who Should Attend
Practicing CPAs with a need to stay on top of the issues and trends that will affect their practice this year.

Course Code: CII4-SL
Level: Intermediate
Developer: Surgent
Instructor: William Taylor, CPA
Field(s) of Study: Business Management and Organization
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes: Lunch will be served if you attend both the morning and afternoon courses.

Friday, September 22
1 - 4:30 p.m.

From Hiring to Firing and Everything In Between: Health Care, Retirement, and Fringe Benefit Tax Issues

The employer-employee relationship strains both sides in a troubled economy, and businesses need CPAs, controllers, and other advisors to provide understanding of the complex legal and tax issues associated with all aspects of employment. This course provides in-depth coverage of this critical area.

Learning Objectives
• Be aware of compliance issues
• Understand which employers and which individuals are subject to health care mandates
• Explain the nondiscrimination rules that apply to employer-sponsored retirement and health care plans

Who Should Attend
CPAs who need an in-depth understanding of employment issues.

Course Code: HCR4-SL
Level: Basic
Developer: Surgent
Instructor: William Taylor, CPA
Field(s) of Study: Business Law
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Notes: Lunch will be served if you attend both the morning and afternoon courses.

Alternative Delivery Format:
Self Study

NEW
Monday, September 25

CFO Series – Leadership, Ethics and Trust

The CFO Series consists of a year’s worth of CPE including 20, two-hour topics presented by 5 different speakers spread over five months. Arrange all 40 credits you need by signing up for just one series. The each day consists of a different expert, leading discussions about four different topics. The CFO Series features high-quality presentations and interactive, executive level colleague-to-colleague approach that CFOs have come to expect from Executive Education, Inc. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day. We think you will come back for more!

Learning Objectives
• Understand how to plan and execute your organizations strategy
• Learn to lead with integrity, creating trust
• Review ethical dilemmas others have faced and how to deal with them
• Learn how to resolve ethical conflicts

Who Should Attend
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussions on medium-sized organizations.

Course Code: CFOS5
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: Diane White, CPA, CMA, MBA
Field(s) of Study: Regulatory Ethics, Business Management and Organization
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Notes:
• This class qualifies for 4 hours of ethics.
NEW
Tuesday, September 26

Create Reports that Matter: Turn Information into Action!

Financial managers at all levels produce volumes of reports every year. Unfortunately, not all of these reports generate an equivalent degree of action! Learn how to plan, process and effectively present financial information. This seminar provides answers for accountants who want to become better catalysts for action. Learn directly from professionals who know how to generate actionable responses to their reports. If you wish to have a greater impact on your organization and your career, you cannot afford to miss this critically important and interactive program.

Learning Objectives
• Understand how to better communicate financial information

Who Should Attend
Corporate Financial Managers.

Course Code: CRM
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: Diane White, CPA, CMA, MBA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Thursday, October 5 – Friday, October 6

Semi-Senior Staff Training

Staff will gain the confidence they need to adequately handle small engagements with this session. This course will help staff to improve their communication skills with partners and client personnel, become adept at drafting financial statements, write better memoranda and develop an overall confidence that will aid them in meeting client needs.

Learning Objectives
• Upon completion, more experienced staff will be able to complete smaller audits, reviews and compilations with minimum supervision and maximum profitability. Staff will improve performance of more complex analytical procedures and drafting financial statements and footnotes.

Who Should Attend
Staff with at least 12 to 24 months experience.

Course Code: STP2
Level: Intermediate
Developer: AHI Associates
Instructor: Bonnie Kennedy
Field(s) of Study: Auditing
CPE Credits: 16
Member Fee: $520; Non-Member Fee: $600

Notes:
• Materials will be distributed at the course.

Monday, October 9

Accounting for Deferred Income Taxes

Understand the rules of ASC 740, Income Taxes, and how these rules establish guidelines for accounting for income taxes, including income tax expense, classification of deferred tax accounts, and related disclosures. Case studies give you a practical look at how to account for different deferred tax scenarios. You will also receive a comparison of the accounting for income taxes under both U.S. GAAP and IFRS.

Learning Objectives
• Recall the principles of ASC 740
• Recall how to calculate income tax expense and deferred tax liabilities and assets
• Identify steps necessary to determine if the valuation allowance is needed
• Identify components of proper documentation of deferred income taxes in the workpapers, as well as required disclosures within the financial statements

Who Should Attend
Staff and senior associates in public accounting who assist clients with income tax calculations and disclosures. Controllers, CFOs, or company officers responsible for the calculation of income tax expense and balance sheet amounts, related disclosures.

Course Code: AIT-SL
Level: Basic
Developer: AICPA
Instructor: Renee Rampulla, CPA, CGMA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study
Tuesday, October 10

**Integrating Audit Data Analytics into the Audit Process**

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.). The course will show examples, using Excel, 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.

**Learning Objectives**
- Recognize what audit data analytics are
- Understand how audit data analytics fit within the current audit process
- Perform basic audit procedures using audit data analytics

**Who Should Attend**
Individuals that want to learn the potential applications of audit data analytics, including those illustrated in the related Audit Data Analytics Guide.

**Course Code:** AUDA-SL

**Level:** Basic

**Developer:** AICPA

**Instructor:** Renee Rampulla, CPA, CGMA

**Field(s) of Study:** Auditing

**CPE Credits:** 8

**Member Fee:** $285; **Non-Member Fee:** $350

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Tuesday, October 17

**2017 Guide to Assessing 10 Risks for Non-Profits, Government Entities and Private Companies**

Audit Standards require CPAs to assess risk but most risks are outside the accounting system. This class will help you learn the techniques to find and evaluate these external risks.

**Learning Objectives**
- Learn simple techniques to systematically find and evaluate external A&A risks

**Who Should Attend**
CFOs, controllers, CPAs, internal auditors, executives, board members.

**Course Code:** 2017RA

**Level:** Advanced

**Developer:** The Pros and The Cons

**Instructor:** Gary Zeune, CPA

**Field(s) of Study:** Accounting (Governmental)

**CPE Credits:** 8

**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

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Wednesday, October 18

**Healthcare: New A&A Risks and Fraud Cases for 2017**

Attend this seminar and learn the new laws, rules, and regulations that require new controls and audit procedures. Get updated on the risks that are outside the accounting system and not subject to internal controls. And learn how to adjust internal controls and audit procedures for the latest health care industry rules and regulations.

**Learning Objectives**
- Do you know when compensation is illegal?
- New Medicare requirement for 2nd opinion to get paid
- FDA revokes license of lab valued at $9 billion
- Healthcare CFO steals $11 million
- Paying Employees To Opt Out Of Insurance?
- New Medicare requirements for fastest growing type of payments
- $1 billion Medicare nursing and assisted living chain fraud
- Medicare auditors revoke incentive payments for Electronic Health Records
- New Medicare law requires notifying patients of loophole

**Who Should Attend**
CFOs, controllers, CPAs, internal auditors, executives, board members.

**Course Code:** Health

**Level:** Intermediate

**Developer:** The Pros and The Cons

**Instructor:** Gary Zeune, CPA

**Field(s) of Study:** Accounting, Auditing

**CPE Credits:** 8

**Member Fee:** $285; **Non-Member Fee:** $350

**Alternative Delivery Format:** Web
10 Unbelievable Ponzi Schemes

All kinds of entities, including public and private companies and non-profits and government entities, have been and will be victims of Ponzi schemes. Using real cases in this session, you will learn why your clients, your firm and your company could fall victim to Ponzi schemes over and over again.

Learning Objectives

All kinds of entities, public and private companies and non-profits and government entities, have been and will be victims of Ponzi schemes.

1. Broker stole $50 million from non-profits and schools
2. Music producer created fake financial statements to get bank loans
3. Florida attorney stole $1.4 billion in structured settlements
4. Michael Eugene Kelly stole $½ billion from 8,000 people
5. Florida church stole $20 million promising “God wants us to double your money”
6. Radio show host stole $6 million
7. Scam artist stole $3.4 billion buying closeout merchandise
8. Florida tech founder’s “unlicensed club” stole $590 million
9. Teenager stole $100 million
10. Ponzi schemes before Charles Ponzi

Who Should Attend

CPAs in public practice, business and industry, managing partners, compliance officers, chief learning officers, risk managers and regulators.

Course Code: PONZI
Level: Intermediate
Developer: The Pros and The Cons
Instructor: Gary Zeune, CPA
Field(s) of Study: Behavioral Ethics
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• This course qualifies for 4 hours of ethics.
Wednesday, October 25

Analytics and Big Data for Accountants

Analytics is the new force driving business. Tools have been created to measure program impacts and ROI, visualize data and business processes, and uncover the relationship between key performance indicators, many utilizing the unprecedented amount of data now flowing into organizations. In this course you will discuss leading-edge topics in analytics and finance in a session that is packed with useful tips and practical guidance that you can apply immediately.

Learning Objectives
• Deal with major trends in predictive analytics, optimization, correlation of metrics, and big data
• Interpret and manage new trends in analytics techniques affecting your organization
• Utilize new tools for data analytics
• Critically interpret analytic reports and advise decision makers

Who Should Attend
CFOs, controllers, treasurers, and other financial managers.

Course Code: DAAN
Level: Basic
Developer: AICPA
Instructor: John Cox
Field(s) of Study: Finance
CPE Credits: 8

Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study

NEW
Thursday, October 26
CFO Series – Managing Risk

The CFO Series consists of a year's worth of CPE including 20, two-hour topics presented by 5 different speakers spread over five months. Arrange all 40 credits you need by signing up for just one series. The each day consists of a different expert, leading discussions about four different topics. The CFO Series features high-quality presentations and interactive, executive level colleague-to-colleague approach that CFOs have come to expect from Executive Education, Inc. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day. We think you will come back for more!

Learning Objectives
• Understand how to identify the risks affecting your organization
• Review the six risk megatrends which may affect your organization
• Learn how to identify candor and F.O.G. in financial reporting
• Understand how to protect your organization from fraud

Who Should Attend
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussions on medium-sized organizations.

Course Code: CFOS3
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: John Levy, MBA, CPA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

NEW
Friday, October 27
Predicting the Future: 21st Century Budgets and Projections

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. How we can use best practices and current research to improve our ability to predict the future? We will examine current best practices in forecasting to help us prepare better budgets and projections. We will also examine budgeting pitfalls and ways to avoid budget traps. We will discuss the risks that cause actual results to vary from our predictions and discuss methods to deal with both known and unknown risks.

Learning Objectives
• To give participants insight into current best practices for developing financial projections

Who Should Attend
This seminar is for those who prepare, review, evaluate and use budgets and projections.

Course Code: PTF
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: John Levy, MBA, CPA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Notes:
• Please bring a calculator to the course.

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m. 57
St. Louis

Monday, October 30

**K2’s Excel Best Practices**

As spreadsheets continue to evolve, so too must your practices for creating, editing, and auditing them. In this program, you will gain an in-depth understanding of the best ways to work with Excel by learning best practices associated with Excel spreadsheets in each of the following areas: creating and editing Excel workbooks, securing Excel workbooks, collaborating with others in Excel, and reporting on data contained in Excel. Today’s best practices for Excel differ significantly from those used in the past and you will learn the best ways to work with Excel spreadsheets in this “must see” CPE program. Course materials include relevant examples to enhance your learning experience. Participate in this program to help ensure that you utilize Excel to its fullest potential. This course covers features found in Excel versions 2007 and newer.

**Learning Objectives**
- List critical spreadsheet design fundamentals
- Identify techniques used to minimize data input errors
- Utilize Excel's Table feature as a foundational component of spreadsheets
- Identify and implement three different techniques for consolidating data
- List and apply four techniques for sharing an Excel workbook and collaborating with others
- Implement various techniques for auditing and error-checking Excel workbooks, including Trace Precedents, Trace Dependents, and Formula Auditing
- List and apply six techniques for securing Excel data

**Who Should Attend**
Excel users who want to learn best practices for working with spreadsheets.

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<thead>
<tr>
<th>Course Code:</th>
<th>KEBP</th>
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<tbody>
<tr>
<td>Level:</td>
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<tr>
<td>Instructor:</td>
<td>Lawrence McClelland</td>
</tr>
<tr>
<td>Field(s) of Study:</td>
<td>Computer Science</td>
</tr>
<tr>
<td>CPE Credits:</td>
<td>8</td>
</tr>
<tr>
<td>Member Fee:</td>
<td>$285; Non-Member Fee: $350</td>
</tr>
</tbody>
</table>

NEW Monday, October 30

**Vern Hoven’s Federal Tax Update – One Day Program**

Our 1-day program - team taught by practicing CPA Vern Hoven and other national instructors in a highly informative and often humorous manner - covers the latest breaking tax developments affecting individuals, estates, businesses, partnerships and corporations. Participants will receive the most complete and up-to-date reference manual and, as an added bonus, the manual and all of its underlying reference materials are made available in electronic format. Join Vern and other national instructors as they share cutting-edge tax planning strategies and use their high energy presentation styles and real-life experiences to make complicated tax topics easily understandable.

**Learning Objectives**
- To enable all tax practitioners to identify and solve client tax problems before tax season starts. Tax planning ideas and strategies are emphasized.
- Receive updates on individual changes, individual retirement, real estate changes, estate/gift taxation, business changes, business retirement plans, payroll update, corporations, partnerships, IRS audit issues and more!

**Who Should Attend**
Any tax professional who needs to know all the latest individual, business, partnership, corporation, estate and trust tax developments.

<table>
<thead>
<tr>
<th>Course Code:</th>
<th>VH1</th>
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</thead>
<tbody>
<tr>
<td>Level:</td>
<td>Update</td>
</tr>
<tr>
<td>Developer:</td>
<td>Vern Hoven Tax Seminars</td>
</tr>
<tr>
<td>Instructor:</td>
<td>Vern Hoven, CPA, MT</td>
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<tr>
<td>Field(s) of Study:</td>
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<td>Notes:</td>
<td>Materials will be distributed at the course.</td>
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</table>

NEW Tuesday, October 31

**K2’s Small Business Internal Controls, Security and Fraud Prevention and Detection**

In this program, you will learn how to evaluate, develop, and implement an effective internal control structure in a small business environment. You will identify how to assess risk in smaller organizations and how to implement preventive, detective, deterrent, and compensating controls to mitigate these risks, even in the absence of proper segregation of duties. Additionally, by participating in this program, you will learn technology-focused techniques for preventing and detecting fraud as well as securing information systems and sensitive data.

**Learning Objectives**
- Identify common small business control deficiencies and issues, including concentration of ownership and inadequate segregation of duties, and list five key risk areas for small businesses
- Identify relevant internal control procedures over revenues, cash, purchasing, payables, payroll, inventory, and fixed assets in small businesses
- Implement technology tools to prevent and detect occupational fraud

**Who Should Attend**
Business professionals responsible for internal control and fraud prevention and detection.

<table>
<thead>
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<td>Lawrence McClelland</td>
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<tr>
<td>Field(s) of Study:</td>
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<td>$285; Non-Member Fee: $350</td>
</tr>
<tr>
<td>Alternative Delivery Format:</td>
<td>Web</td>
</tr>
</tbody>
</table>

Notes:
- **Location:** TBD
NEW
Wednesday, November 1
8:30 a.m. – 12 p.m.

Fiduciary Accounting for Estates and Trusts
Financial accounting for trusts and estates is one of the least understood branches of accounting. Fiduciary accounting is not particularly concerned with recording income and expenses, but is obsessed with determining whether receipts and expenditures are assigned to income or principal/corpus. Only after that is known can the Trustee begin to make their required and discretionary distributions to beneficiaries. However, very few non-corporate trustees have any idea of what is required for proper trust accounting and reports. This course will dive into this tricky area and provide a reporting guide for fiduciary accounting.

Learning Objectives
• To provide a working knowledge of the financial accounting rules for estates and trusts
• Discuss planning and potential pitfalls

Who Should Attend
Practitioners and members in industry seeking to gain a better understanding of fiduciary accounting of estate and trusts issues.

Course Code: FAET
Level: Intermediate
Developer: Van Der Aa Tax Ed, LLC
Instructor: Doug Van Der Aa, CPA, JD
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be served if you attend both the morning and afternoon courses.

Alternative Delivery Format:
Web

NEW
Wednesday, November 1
1 - 4:30 p.m.

Guide to 1041 Preparation of Estates and Trusts
This program examines the critical issues, rules and special opportunities when preparing your clients Form 1041 US Income Tax Return for Estates and Trusts. Learn what is considered taxable income; filing requirements and deadlines; and impact of the 3.8% Medicare surtax on net investment income. The course will also highlight the 10 Principles of Tax Accounting for Trust Income.

Learning Objectives
• Provide a working knowledge of tax rules and guidelines of estates and trusts
• Discuss planning and potential pitfalls

Who Should Attend
CPAs, enrolled agents, and financial planners with basic knowledge of federal income tax concepts.

Course Code: GPET
Level: Basic/Intermediate
Developer: Van Der Aa Tax Ed, LLC
Instructor: Doug Van Der Aa, CPA, JD
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
• Lunch will be served if you attend both the morning and afternoon courses.

Tuesday, November 2

Year-End Tax Planning: Thinking Outside the Box
This timely program will highlight significant 2017 tax changes and discuss key tax planning ideas for your clients as you prepare for the upcoming tax season. As many clients have interests in partnerships, S corporations and Schedule C activities, the course will guide you on flow through entity planning and key individual 1040 issues. Don’t wait until December to start planning for your clients.

Learning Objectives
• Define the “hot issues” facing tax practitioners in planning for client returns
• Apply key concepts to special client situations
• Review of recent legislation and developments

Who Should Attend
Practitioners and members in industry seeking a general business and individual tax update or wishing to review key tax topics for planning and preparing client returns.

Course Code: YETP
Level: Intermediate
Developer: Van Der Aa Tax Ed, LLC
Instructor: Doug Van Der Aa, CPA, JD
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
### The New Choice of Entity Decision: The Radical Trump Reform Effect on Partnerships, LLCs and S Corps

How will "Trump Reform" affect the choice of entity decision for your clients? This course will review the pending legislative changes, compare and contrast the tax and non-tax aspects of various entity forms including sole proprietorships, single member LLCs, partnerships, C corporations, S corporations, and limited liability companies, and explore planning opportunities and potential pitfalls of each entity type.

**Learning Objectives**
- Determine the obvious and subtle differences in various entities
- Gain a working knowledge of the tax aspects of limited liability companies
- Differentiate the entity choice on various businesses

**Who Should Attend**
Practitioners and members in industry seeking to understand the differences among the various entities and desiring in-depth coverage of limited liability companies.

**Course Code:** NCED  
**Level:** Intermediate  
**Developer:** Van Der Aa Tax Ed, LLC  
**Instructor:** Doug Van Der Aa, CPA, JD  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

### Advanced Tax Strategies for LLCs and Partnerships

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.

**Learning 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

**Who Should Attend**
Managers and partners in public accounting who assist clients with tax planning for closely held LLCs and partnerships.

**Course Code:** DTT-SL  
**Level:** Advanced  
**Developer:** AICPA  
**Instructor:** Wendy Kravit, CPA, MBA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

### Latest Developments in Government and Nonprofit Accounting and Auditing 2017

2017 is yet 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.

**Learning 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

**Who Should Attend**
Auditors and industry professionals working in the government and nonprofit environment.

**Course Code:** GNAA-SL  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** Theresa Creeden  
**Field(s) of Study:** Accounting (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:**
Web, Self Study
Thursday, November 9

**Auditing Not-for-Profit Entities: Skills for an Effective and Efficient Audit**

It's been said that you cannot fit a square peg into a round hole. The same principle holds true for audits of not-for-profit entities. You cannot apply a standard commercial audit approach to the audit of a not-for-profit entity and expect a good fit. Skilled auditors will instead adjust and hone the audit approach to fit the not-for-profit entity. This course is designed to help you obtain the superior skills needed to excel in auditing not-for-profit entities. The course materials utilize a highly illustrative and innovative format. Over 20 focused exercises are included to provide an enhanced working knowledge of auditing not-for-profit entities.

**Learning Objectives**
- Identify what distinguishes not-for-profit auditing from commercial sector auditing
- Skillfully adjust the audit for the characteristics of a not-for-profit entity
- More effectively audit not-for-profit entities through superior knowledge of key issues

**Who Should Attend**
Auditors of not-for-profit entities.

**Course Code:** ANFP  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Theresa Creeden  
**Field(s) of Study:** Auditing (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**  
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:**  
Web, Self Study

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**NEW**  
**Monday, November 13**

**An Introduction to Tax Accounting (ASC 740 Tax Provisions)**

The purpose of this course it to teach the fundamentals of tax accounting according to ASC 740 (US GAAP). This is not a presentation filled with numerous PowerPoint slides in tiny font covering obscure areas of tax accounting. Rather this course uses practical, relatable, and understandable materials and methods to teach the fundamentals of tax provision mechanics from the ground up. This is primarily done using a series of examples that start with a trial balance, work through tax provision calculations, develop the necessary tax accounting entries to close the books, and shows how all of this ultimately supports the tax-related figures and explanations and in the financial statements and footnotes.

**Learning Objectives**
- Understand how to prepare the tax provision calculations, how to handle them in tax provision calculations
- Learn how to use the tax provision calculation and the trial balance to develop the tax entries needed to close the books for the period

**Who Should Attend**
Tax professionals who need to learn the basics of tax accounting, how to prepare tax provisions, and insights on how to audit them. Accounting Managers, Controllers, CFOs, and others with a medium to advanced knowledge of financial accounting outside of tax who want to understand tax provision fundamentals.

**Course Code:** ITA  
**Level:** Basic  
**Developer:** Trent Green, Tax Director Services  
**Instructor:** Trent Green, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

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**NEW**  
**Tuesday, November 14**

**How CPAs Can Use LinkedIn Effectively**

Company and firm leaders have well defined profiles on LinkedIn. Do you? Why is it important? What do these business leaders know that you don’t? This course is designed to help CPAs to harness the power of LinkedIn to broaden their professional network, find key resources, and to enhance their career opportunities.

**Learning Objectives**
- Learn techniques for enhancing your LinkedIn profile and why it is important
- Understand the unwritten rules of business etiquette on LinkedIn (including connection requests) and how they differ from other social media platforms such as Facebook and Twitter
- Learn how to navigate around the key areas of your LinkedIn account
- Discover principles and techniques that will enable you to effectively make meaningful professional connections

**Who Should Attend**
Any CPA or financial professional interested in using the power of the social media platform LinkedIn to advance their career.

**Course Code:** CULE  
**Level:** Basic  
**Developer:** Trent Green Tax Director Services  
**Instructor:** Trent Green, CPA  
**Field(s) of Study:** Business Management and Organization  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**  
- This course is taught by a CPA who has successfully used LinkedIn to make numerous valuable professional connections, find and obtain a job, and to generate consulting opportunities.
Microsoft Excel and Word Best Practices for CPAs

Let's face it, while most CPAs know how to use lots of Excel functions and features, many of the workpapers and accounting professionals produce are an organizational disaster that are a nightmare to navigate, update, and review. The same can be said about MS Word. This course focuses on tips, techniques, and best practices related to commonly known features of Excel and Word that are specifically designed to help CPAs use these powerful tools productively and effectively.

Learning Objectives
- Use hyperlinks, shortcuts, and other techniques to speed spreadsheet navigation
- Build current year/prior year comparative spreadsheets to increase the accuracy of calculations and enhance review
- Use VLOOKUPS to quickly compare changes in financial inputs
- Learn strategies for using “IF/THEN” formulas and conditional formatting to enhance spreadsheet integrity and accuracy
- Use Word’s powerful “Styles” feature to create a table of contents and to organize vast amounts of information that you can quickly find and retrieve
- Enhance your personal brand by learning to preparing polished documents and memos

Who Should Attend
This course is not only for preparers who want to create better and more polished Excel workpapers and Word documents, but it’s also for reviewers and leaders who want to better train preparers to how to do so.

Course Code: MEWB
Level: Basic
Developer: Trent Green Tax Director Services
Instructor: Trent Green, CPA
Field(s) of Study: Business Management and Organization
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

CFO Series – Keeping Up With Technology

The CFO Series consists of a year’s worth of CPE including 20, two-hour topics presented by 5 different speakers spread over five months. Arrange all 40 credits you need by signing up for just one series. The each day consists of a different expert, leading discussions about four different topics. The CFO Series features high-quality presentations and interactive, executive level colleague-to-colleague approach that CFOs have come to expect from Executive Education, Inc. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day. We think you will come back for more!

Learning Objectives
- Understand what every CFO should know about cloud and mobile computing
- Review the latest changes in MS Office and Windows
- Glean insight on how KPI dashboards have become the latest thing in financial reporting
- Learn what every CFO should know about Big Data and Data Analytics

Who Should Attend
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussions on medium-sized organizations.

Course Code: CFOS4
Level: Intermediate
Developer: Executive Education, Inc.
Instructor: Bryan Smith, CPA, CITP, CISA
Field(s) of Study: Computer Science
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Thursday, November 16 – Friday, November 17

**Beginning In-Charge Staff Training**

Go one step further in your career and assume higher levels of responsibility with this third course in the AHI Staff Training series. It provides extensive training in crucial procedural, evaluative and supervisory areas. It will help staff improve their planning, review, audit and other engagement skills as well as give them techniques for effective communication with clients and colleagues. Staff's ability to assess risk and materiality and to make nonstatistical sampling decisions will greatly improve with this all-inclusive course.

**Learning Objectives**
- Upon completion of the course, participants will be able to plan and efficiently complete engagements, assume higher levels of responsibility, supervise staff, review working papers and deal with clients

**Who Should Attend**
Second- or third-year staff members who have been in charge of at least two audits or review engagements, or plan to have in-charge responsibilities.

**Course Code:** STP3  
**Level:** Intermediate  
**Developer:** AHI Associates  
**Instructor:** Carol Borsum, CPA  
**Field(s) of Study:** Auditing  
**CPE Credits:** 16  
**Member Fee:** $520; **Non-Member Fee:** $600  

**Notes:**
- Materials will be distributed at the class.

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**Friday, November 17**

**Office 365 – Unleash the Power in Your Organization**

Any organization that uses Microsoft Office needs to understand the compelling value proposition of the Office 365 ecosystem. The real value of Office 365 is everything it has to offer beyond the traditional MS Office suite of applications. 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.

**Learning Objectives**
- Understand what is important to know about Office 365 before you subscribe  
- Determine the optimal deployment strategy for Office 365 in your organization  
- Develop an effective model for storing all of your internally and externally shared files centrally in the cloud and eliminate email attachments altogether  
- Begin developing KPI (key performance indicator) dashboards

**Who Should Attend**
Anyone who wants to learn about the power of Office 365 and how to deploy it effectively.

**Course Code:** 0311L  
**Level:** Basic  
**Developer:** CPA Crossings  
**Instructor:** Bryan Smith, CPA, CITP, CISA  
**Field(s) of Study:** Business Management and Organization  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  

**Notes:**
- This is not a hands-on course, but to get the most out of the presentation we recommend that you bring your laptop to follow along with the instructor.

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Monday, November 20 – Tuesday, November 21

**MOCPA's Fall Tax Institute**

MOCPA's Fall Tax Institute has been the society's most-highly attended event for more than 23 years. If you're a regular attendee, you understand why. For those of you who haven't experienced this event, come find out why more than 1,000 people keep coming back every year.

**Learning Objectives**
- New Developments  
- Identity Theft Update, Your WISP  
- Rulings & Cases  
- Partnership Issues  
- Putting Ethics into Practice  
- Beneficiary & Estate Issues  
- IRS Update  
- Small Business Issues  
- Employment Issues  
- Individual Taxpayer Issues  
- Installment Sales  
- Investments  
- And much more!

**Who Should Attend**
General tax practitioners, controllers who oversee tax preparations and returns, and staff accountants involved in seasonal and permanent tax return preparation activities.

**Course Code:** FTI-SL  
**Level:** Update  
**Developer:** University of Illinois  
**Instructor:** Larry Gray, CPA  
**Field(s) of Study:** Taxes, Behavioral Ethics  
**CPE Credits:** 16  
**Member Fee:** $325; **Non-Member Fee:** $385  

**Location:** St. Charles Convention Center  

**Notes:**
- Day 1: Registration 8 a.m., Course 8:30 a.m. – 5 p.m.  
- Day 2: Registration 7:30 a.m., Course 8 a.m. – 3:45 p.m.  
- Qualifies for two hours of Missouri Ethics.  
- Enjoy lunch on your own!
Tuesday, November 28

K-1 Boot Camp for S Corporations and LLCs

Schedule K-1 has evolved into the universal correspondent of tax information to business owners. This course is designed to take a deeper look into the vastness of the valuable schedule. The course will be advantageous to those who prepare complicated federal individual income tax returns, and for those who prepare the underlying Schedule K-1s 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.

Learning 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

Who Should Attend
Experienced CPAs seeking an in-depth study of these ubiquitous tax schedules.

Course Code: K1SL
Level: Intermediate
Developer: Surgent
Instructor: Lance Weiss, CPA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format: Web

Thursday, November 30

Construction Contractors: Accounting, Auditing and Tax Issues in Today's Environment

Accounting and financial reporting for construction contractors may be the most difficult area to be in compliance with the various standards. Also, construction engagements are, in many instances, more "dangerous" than most lines of businesses due to the many users of the financial statements. In this course, we will discuss why construction accounting and financial reporting are so complex, and discuss the relationship between the contractor and the surety, both from an underwriting and claims perspective. We will also explore what the surety looks for in order to maximize potential bond credit, and we will discuss key areas of tax compliance concentrating on those areas which make construction unique.

Learning Objectives
- Apply accounting and financial reporting standards to construction contractors
- Perform audit and review engagements for construction clients according to the Standards as efficiently and effectively as possible
- Identify tax compliance issues unique to the construction industry and apply the latest changes

Who Should Attend
Practitioners who have construction clients and professionals in the construction industry who need to be up-to-date on the latest information.

Course Code: CONS-SL
Level: Intermediate
Developer: Surgent
Instructor: Thomas Sheets, CPA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Alternative Delivery Format: Web

NEW
Friday, December 1
8:30 a.m. - 12 p.m.

Tax Accounting for Inventories

This course details methods of valuing inventory, including special rules for dealing with LIFO inventory. Effect of shrinkage and market will also be discussed and participants will learn about proposals to prohibit LCM and subnormal goods methods that include wash-sale goods.

Learning Objectives
- Explain the allowable inventory valuation methods for tax purposes and how to choose the most beneficial in various scenarios
- Estimate the tax value of ending inventory under the chosen method
- Calculate the resulting tax adjustment to book income as applicable

Who Should Attend
Tax professionals in public accounting as well as tax professionals within corporate finance or tax departments.

Course Code: CL4TAI
Level: Intermediate
Developer: AICPA
Instructor: Stephen Renberg, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
- Lunch will be served if you attend both the morning and afternoon courses.

Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Web
NEW
Friday, December 1
1 - 4:30 p.m.
Taxation of Property Transactions

Gain a practical understanding of the various complex tax laws dealing with sale, disposal, or exchange of property. This course includes analyses of the rules dealing with like-kind exchanges, and includes involuntary conversions. It also covers important property-related timing issues and planning opportunities that can lead to significant tax savings.

Learning Objectives
- Apply proper treatment of involuntary conversions
- Explain the deferral of realized gain or loss on a like-kind property exchange
- Determine the amount of gain or loss on the sale of property
- Determine the character of recognized gain or loss on the disposition of business property
- Implement comprehensive property tax strategies to minimize taxes

Who Should Attend
Tax staff and senior associates.

Course Code: CL4TPT
Level: Intermediate
Developer: AICPA
Instructor: Stephen Renberg, CPA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180

Notes:
- Lunch will be served if you attend both the morning and afternoon courses.

Friday, December 1
FASB’s Big 3 - Revenue Recognition, Leases, and Financial Instruments

Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides a comprehensive review and update of the FASB’s Big 3 accounting and reporting areas: Revenue Recognition, Leases, and Financial Instruments. The course will focus on recently-issued accounting standards updates and exposure drafts, covering these critical areas of your practice or organization. The course will also 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.

Learning Objectives
- Understand and apply the FASB’s new revenue recognition standard, ASU No. 2014-09
- Review the FASB’s new lease accounting guidance
- Be familiar with the FASB’s financial instruments project covering the new ASUs dealing with classification and measurement and impairment, as well as the status of the hedging project

Who Should Attend
Practicing 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.

Course Code: FSBT-SL
Level: Intermediate
Developer: Surgent
Instructor: Thomas Sheets, CPA
Field(s) of Study: Accounting
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
Alternative Delivery Format: Self Study

NEW
Monday, December 4
Estate Planning for 2017 and Beyond

Due to the potential sunset of the Tax Reform Act of 2010 coupled with the 2012 elections, Congress will need to make changes to the Internal Revenue Code regarding estate, gift and generation-skipping taxation. Not unlike the changes made in 2001 and 2010, these changes will bring uncertainty in this area of planning. Understanding the transfer tax system together with case law developments is important to all practitioners in properly advising their clients.

Learning Objectives
- To gain an insight and understanding of estate planning issues and techniques given the uncertainty in 2013 of Federal estate, gift and generation-skipping taxation and recent case law developments

Who Should Attend
CPAs, financial planners, attorneys, insurance agents, bankers.

Course Code: 2017
Level: Intermediate
Developer: Werner-Rocca Seminars, Ltd
Instructor: Shelli Huston, CPA, MS
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
NEW
Tuesday, December 5

A Practical Guide to Trusts

This course provides in-depth information to enable the practitioner to make a well-informed decision as to whether or not a trust is the appropriate vehicle for a client's financial, estate, and/or asset protection plan, and, if so, how the trust can best be implemented and operated. Participants will learn about the many different types of trusts that can be harnessed to save clients income, estate, generation-skipping, and other taxes, at both the federal and state level.

Learning Objectives
• To provide a practical understanding of when and how to implement and operate a trust in a client’s financial, estate, and/or asset protection plan

Who Should Attend
CPAs, financial planners.

Course Code: PGTT
Level: Basic
Developer: Werner-Rocca Seminars, Ltd
Instructor: Shelli Huston, CPA, MS
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Thursday, December 7
8 - 11:30 a.m.

Current Issues in Accounting and Auditing: An Annual Update

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 – ASU No. 2014-09; Lease Accounting; Financial Instruments; SSARS No. 21, Clarification and Recodification; current Attestation Matters that need to be on your radar; and other important A&A practice matters you should be aware of.

Learning Objectives
• Be familiar with where we stand regarding the FASB’s ongoing lease accounting project
• Understand SSARS No. 21, Clarification and Recodification
• Be familiar with current attestation matters that need to be on your radar and other important A&A practice matters you should be aware of
• Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Who Should Attend
Accounting and attestation practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters’ activities.

Course Code: WCL1-SL
Level: Update
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport
Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.
Alternative Delivery Format: Self Study

Thursday, December 7
8 - 11:30 a.m.

Federal Tax Update

Both businesses and individual clients will be affected by a new tax environment that requires the tax advisor to consider extensive tax planning. The critical tactics in 2017 will depend not only on the major trends and changes in the case and regulatory law but also on proposals that are likely to be executed. This course has been updated for impacts of the PATH Act of 2015 and for the NEW Department of Labor exemption classification and overtime requirements.

Learning Objectives
• Understand strategies and techniques to use in light of tax changes
• Recognize the options for reporting property acquisitions
• Understand current cases and rulings affecting businesses

Who Should Attend
CPAs who need to know the latest tax law changes in all areas of practice.

Course Code: WCL2-SL
Level: Update
Developer: Surgent
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport
Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.
Alternative Delivery Format: Self Study
Thursday, December 7
8 - 11:30 a.m.

Recent Frauds Occurring in NFP Entities and Governments

Fraud can be very difficult to detect, particularly without the luxury of hindsight. In this course, we will look at over 20 frauds that recently occurred and with the luxury of hindsight study how they happened and perhaps how they could have been prevented or detected. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced knowledge of fraud occurring in not-for-profit entities and governments.

Learning Objectives
• Improve your awareness of real-world frauds occurring in not-for-profit entities and governments
• Implement useful fraud prevention tools
• Perceive how real-world frauds were actually discovered

Who Should Attend
Auditors of not-for-profit entities and governments and industry professionals interested in preventing and detecting fraud.

Course Code: WCL3-SL
Level: Intermediate
Developer: Surgent
Instructor: John Georger, Jr., CPA, CIA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.
• This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format:
Self Study

Thursday, December 7
8 - 11:30 a.m.

Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization

This course 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!

Learning Objectives
• 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
• Make the planning process enjoyable and painless for the entire organization

Who Should Attend
CFOs, controllers, and finance professionals.

Course Code: WCL4-SL
Level: Intermediate
Developer: Surgent
Instructor: Art Pulis
Field(s) of Study: Finance
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study

NEW Thursday, December 7
12:45 - 4:15 p.m.

More Than Meets the Eye: Examining the New Lease Accounting Standard

This course is a one-stop shop for what you need to know about the upcoming changes to lease accounting. In this course, we will review how to measure the lease liability and Right of Use asset that will now be recorded on the balance sheet for all leases. We will also tackle the tricky issues of accounting for lease modifications and other lease remeasurement events, as well as address the other major provisions of the new standard, including transition.

Learning Objectives
• Comprehend and apply the FASB’s comprehensive new lease accounting guidance found in ASU No. 2016-02, Leases (Topic 842)
• Recall operational issues in adopting the new lease accounting standard

Who Should Attend
Practicing 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.

Course Code: WCL5-SL
Level: Intermediate
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Accounting
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m. 67
Thursday, December 7
12:45 - 4:15 p.m.

Meet Your Next Migraine:
5 Critical Issues that will Confront
Tax Public Accountants in 2017

Tax law complexity. Uncertain legislative outlook. Confidential data under siege. Regulatory confusion. Standards overload. Yes, it can all be enough to make you want to take two aspirin and a nap, but understanding the forces affecting your tax public practice is critical to success in today’s complex and rapidly changing market. In this session we will tackle pressing issues at a ‘need to know’ level and then discuss the practical implications. You will come away armed with the ‘big picture.’ Preparedness is half the battle, so do not miss this critical briefing.

Learning Objectives
• Be able to identify the major changes and developments that will confront tax public accountants in their practice this year
• Understand current and emerging challenges and risks as identified in the leading industry surveys

Who Should Attend
Practicing CPAs with a need to stay on top of the issues and trends that will affect their practice this year.

Course Code: WCL6-SL
Level: Intermediate
Developer: Surgent
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport
Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Thursday, December 7
12:45 - 4:15 p.m.

How to Do a Yellow Book Financial Audit

The Yellow Book contains general standards, performance standards, and reporting standards for financial audits. The purpose of this course is to increase your confidence and proficiency in performing Yellow Book financial audits through a thorough understanding of the standards. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the Yellow Book.

Learning Objectives
• Thoroughly understand the financial auditing requirements of the Yellow Book
• Excel in the Yellow Book auditing arena
• Save time on Yellow Book engagements via in-depth knowledge of the requirements

Who Should Attend
Auditors performing Yellow Book financial audits.

Course Code: WCL7-SL
Level: Basic
Developer: Surgent
Instructor: John George, Jr., CPA, CIA
Field(s) of Study: Auditing (Governmental)
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport
Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Thursday, December 7
12:45 - 4:15 p.m.

Innovative Forecasting and Budgeting:
Moving Beyond the Traditional Techniques

Forecasting and budgeting, two words that often draw an adverse reaction from many financial professionals. We’ll move beyond the traditional techniques and show you easier ways to complete the process while cutting out the political pitfalls that end up causing a lack of accountability and can be de-motivating to the staff. During the session we’ll 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!

Learning Objectives
• Develop a one-year operating plan (formerly referred to as a budget)
• Maximize the usefulness of the forecasts developed for the organization
• Perform an EVA and financial risk analysis

Who Should Attend
CFOs, controllers, and finance professionals.

Course Code: WCL8-SL
Level: Intermediate
Developer: Surgent
Instructor: Art Pulis
Field(s) of Study: Finance
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport
Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Alternative Delivery Format:
Self Study
Friday, December 8
8 - 11:30 a.m.

Guide and Update to Compilations, Reviews, and New Preparations

You will learn the ins and outs of SSARS No. 21, Clarification and Recodification, which is currently applicable and is the most significant change to the compilation and review standards since their inception over thirty years ago, and how the standard differs from SSARS No. 19. 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 compilation, preparation, and review engagements.

Learning Objectives
• Be familiar with preparation, compilation, and review program examples
• Be aware of the most recent reports and other required communication
• Keep abreast of the ARSC agenda items and projects
• Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Who Should Attend
Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services.

Course Code: WCL9-SL
Level: Update
Developer: Surgent
Instructor: Robert Wayne Wells, CPA, CFE
Field(s) of Study: Auditing
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Alternative Delivery Format: Self Study

Friday, December 8
8 - 11:30 a.m.

Key Partnership and S Corporation Tax Planning Strategies

Most of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely-held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

Learning Objectives
• Understand how the strategies and techniques in business-related tax planning are modified for pass-throughs
• Recognize the special problems when transactions involve the business, its investors, and related businesses and individuals

Who Should Attend
All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies.

Course Code: WCL10-SL
Level: Intermediate
Developer: Surgent
Instructor: Michael Frost, CPA, EA
Field(s) of Study: Taxes
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.

Alternative Delivery Format: Self Study

Friday, December 8
8 - 11:30 a.m.

Latest Developments in Government and Nonprofit Accounting 2017

Let us save you time and effort in staying current through this informative update course. The purpose of this course is to enable you to excel in the constantly changing government and nonprofit environment. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit accounting.

Learning Objectives
• Keep up to date with the latest developments related to governments and nonprofits at the FASB and GASB
• Ensure that your accounting skills stay up-to-date with current requirements
• Be prepared for major changes on the horizon

Who Should Attend
Auditors and industry professionals working in the government and nonprofit environment.

Course Code: WCL11-SL
Level: Update
Developer: Surgent
Instructor: John Georger, Jr.
Field(s) of Study: Accounting (Governmental)
CPE Credits: 4
Member Fee: $150; Non-Member Fee: $180
Location: Crowne Plaza St. Louis Airport

Notes:
• Part of the St. Louis Winter Cluster; see page 8 for complete details.
• This class may qualify for Yellow Book based on your unique audited entity.

Alternative Delivery Format: Self Study

Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
### Friday, December 8
8 - 11:30 a.m.

#### Controller/CFO Update: Hot Topics Facing Today's Financial Professional

In today's rapidly changing world, finance professionals are required to wear many hats and are often the keys to the success of the organization. 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. We'll cover the latest issues that all CFOs and controllers need to know about and provide how-to guidance to allow for immediate use in their organizations.

**Learning 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
- Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course

**Who Should Attend**
CFOs, controllers, and finance professionals.

**Course Code:** WCL12-SL  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** Art Pulis  
**Field(s) of Study:** Finance  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Crowne Plaza St. Louis Airport  
**Notes:** Part of the St. Louis Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study

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### Friday, December 8
12:45 - 4:15 p.m.

#### Ethical Considerations for CPAs

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.

**Learning 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

**Who Should Attend**
All CPAs.

**Course Code:** WCL13-SL  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Robert Wayne Wells, CPA, CFE  
**Field(s) of Study:** Behavioral Ethics  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Crowne Plaza St. Louis Airport  
**Notes:** Part of the St. Louis Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study

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### Friday, December 8
12:45 - 4:15 p.m.

#### Select Estate and Life Planning Issues for the Middle-Income Client

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.

**Learning Objectives**
- Understand various documents used in estate planning
- Identify use of trusts and other financial arrangements
- Know what issues clients confront, and potential solutions

**Who Should Attend**
CPAs who advise clients on estate planning.

**Course Code:** WCL14-SL  
**Level:** Basic  
**Developer:** Surgent  
**Instructor:** Michael Frost, CPA, EA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Crowne Plaza St. Louis Airport  
**Notes:** Part of the St. Louis Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study
St. Louis

Friday, December 8
12:45 - 4:15 p.m.

**Latest Developments in Government and Nonprofit Auditing 2017**

2017 is yet another year of significant change in the world of government and nonprofit 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 a dozen focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit auditing.

**Learning Objectives**
- Keep up with the latest developments at the GAO, OMB, and AICPA
- Ensure that your auditing skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

**Who Should Attend**
Auditors and industry professionals working in the government and nonprofit environment.

**Course Code:** WCL15-SL  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** John Georger, Jr.  
**Field(s) of Study:** Auditing (Governmental)  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Crowne Plaza St. Louis Airport

**Notes:**
- Part of the St. Louis Winter Cluster; see page 8 for complete details.
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:** Self Study

Friday, December 8
12:45 - 4:15 p.m.

**Gaining a Competitive Advantage: Skills for CFO’s and Controllers**

All organizations are looking for ways to gain an advantage over the competition. This practical and interactive session will present a toolkit of ideas to help CFOs, controllers and finance professionals better position their organizations for the future. We all know change is occurring at an exponential rate and by completing this course you will be able to assist your organization in making key decisions affecting critical aspects of the business such as enterprise risk management, financial risk, cash management, credit decisions and much more! Become the “financial hero” of your organization and make a positive impact on the bottom-line.

**Learning Objectives**
- Make better financial decisions that have a positive impact on the organization
- Lead the organization into the rapidly changing decade
- Apply the latest tools and techniques for a positive impact on the organization

**Who Should Attend**
CFOs, controllers, and finance professionals.

**Course Code:** WCL16-SL  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Art Pulis  
**Field(s) of Study:** Finance  
**CPE Credits:** 4  
**Member Fee:** $150; **Non-Member Fee:** $180  
**Location:** Crowne Plaza St. Louis Airport

**Notes:**
- Part of the St. Louis Winter Cluster; see page 8 for complete details.

**Alternative Delivery Format:** Self Study

Monday, December 11

**Best S Corp, Limited Liability and Partnership Update Course by Surgent**

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

**Learning Objectives**
- Recognize the major issues on which taxpayers and the IRS are in conflict
- Review how tax reform affects planning for pass-throughs
- Understand what pass-throughs can do in light of health care changes

**Who Should Attend**
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.

**Course Code:** BCPE  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** James Vastarelli, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:**  
Web, Self Study
### CFO Series – Essential Skills

The CFO Series consists of a year’s worth of CPE including 20, two-hour topics presented by 5 different speakers spread over five months. Arrange all 40 credits you need by signing up for just one series. Each day consists of a different expert, leading discussions about four different topics. The CFO Series features high-quality presentations and interactive, executive level colleague-to-colleague approach that CFOs have come to expect from Executive Education, Inc. Each topic and each day stands on its own. If you are not sure about making a five-day commitment, sign up for just a single day. We think you will come back for more!

**Learning Objectives**
- Understand how to use performance metrics to improve financial planning and control
- Review why finance must be involved in their organization's product pricing
- Learn how strong cost knowledge can significantly improve profitability
- Considerations for communicating financial information to non-accountants

**Who Should Attend**
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussions on medium-sized organizations.

**Course Code:** CFOS1  
**Level:** Intermediate  
**Developer:** Executive Education, Inc.  
**Instructor:** John Daly, MBA, CPA, CMA, CPIM  
**Field(s) of Study:** Accounting  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Notes:** Please bring a calculator to the class.

### The Best Individual Income Tax Update Course by Surgent

This highly informative course responds to all of the latest in 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 this 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.

**Learning Objectives**
- Understand strategies and tactics to use in light of tax rates  
- Review the most current guidance on retirement planning and Social Security  
- Recognize how to nail down valuable deductions and other reductions to the tax base

**Who Should Attend**
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.

**Course Code:** BITU  
**Level:** Update  
**Developer:** Surgent  
**Instructor:** James Vastarelli, CPA  
**Field(s) of Study:** Taxes  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350

### The Tactical CFO: Make Your Business Processes Work for You

Effective CFOs drive continuous improvements in their departments and beyond. Come share ideas with experienced CFOs that will allow you to improve your department's performance in four key areas. Learn skills that will allow you to improve the effectiveness of your finance team and the company as a whole.

**Learning Objectives**
- To provide CFOs with ideas which will improve their company's business processes in four different areas

**Who Should Attend**
This seminar is for people who are, or aspire to be, chief financial officers. We will focus discussion on medium-sized organizations.

**Course Code:** TCFO  
**Level:** Update  
**Developer:** Executive Education, Inc.  
**Instructor:** John Daly, MBA, CPA, CMA, CPIM  
**Field(s) of Study:** Accounting  
**CPE Credits:** 8  
**Member Fee:** $285; **Non-Member Fee:** $350  
**Alternative Delivery Format:** Web, Self Study
Wednesday, December 13
8:30 a.m. – 4 p.m.

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

With the issuance of FASB ASU No. 2014-09, Revenue from Contracts with Customers, FASB has completed a convergence project with the IASB to improve financial reporting by creating common revenue recognition guidance for U.S. GAAP and IFRS. For years, revenue recognition has been the cause of audit failures and the focus of corporate abuse and fraud allegations. 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.

**Learning Objectives**
- Recognize new revenue recognition principles
- Identify appropriate revenue recognition decisions
- Understand steps to take today to be prepared for future implementation

**Who Should Attend**
Accountants in public practice and industry who need an update on the latest revenue recognition guidance.

**Course Code:** CL4INRR-SL
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Morris Hollander, CPA, CFF
**Field(s) of Study:** Accounting
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**
Web, Self Study

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**NEW**
Wednesday, December 13
1 - 4:30 p.m.

**The Bottom Line on the New Lease Accounting Requirements**

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.

**Learning 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

**Who Should Attend**
Accountants in practice and industry.

**Course Code:** CL4LEAS-SL
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Morris Hollander, CPA, CFF
**Field(s) of Study:** Accounting
**CPE Credits:** 4
**Member Fee:** $150; **Non-Member Fee:** $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

**Alternative Delivery Format:**
Web, Self Study

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**NEW**
Wednesday, December 13
8:30 a.m. - 12 p.m.

**Not-for-Profit Financial Statements: Everything You Need to Know Today, Tomorrow**

This course is designed to provide you with everything you need to know about not-for-profit financial reporting and also provide you with the knowledge you will need tomorrow under the new FASB ASU on not-for-profit financial statements. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of not-for-profit accounting and reporting.

**Learning Objectives**
- Identify what distinguishes not-for-profit accounting and reporting from commercial sector accounting and reporting
- Skillfully apply today’s unique not-for-profit financial reporting requirements while also preparing for tomorrow’s requirements
- More effectively audit not-for-profit entities through superior knowledge of accounting and reporting requirements

**Who Should Attend**
Not-for-profit industry professionals and auditors.

**Course Code:** NPFS-SL
**Level:** Intermediate
**Developer:** Surgent
**Instructor:** Martha Lindley, CPA
**Field(s) of Study:** Accounting (Governmental)
**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

**Alternative Delivery Format:**
Web, Self Study

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Unless otherwise noted, all St. Louis courses take place in the MOCPA Learning Center from 8:30 a.m. – 4 p.m.
Thursday, December 14

**Accounting and Auditing Update for Small Businesses**

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. Your clients are counting on you!

**Learning Objectives**
- Apply recently issued FASB, ASB, and ARSC guidance and standards that impact small businesses
- Identify various standard setters’ project updates

**Who Should Attend**
CPAs who require a review of recent accounting and auditing pronouncements.

**Course Code:** SMBZ  
**Level:** Update  
**Developer:** AICPA  
**Instructor:** Morris Hollander, CPA, CFF  
**Field(s) of Study:** Accounting, Auditing  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Alternative Delivery Format:** Self Study

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Thursday, December 14

**Essential Course for Performing Single Audits Under the New Uniform Guidance for Federal Awards**

The Uniform Guidance for Federal Awards is fully effective! Make sure that you fully understand the new single audit requirements and how they affect your single audits. This is an essential course for auditors performing single audits as it will equip you with the knowledge needed to perform audits under the new Uniform Guidance for Federal Awards. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the new single audit requirements.

**Learning Objectives**
- Stay current in the complex and changing single audit environment
- Save time on single audit engagements via enhanced knowledge of the single audit requirements contained in the Uniform Guidance for Federal Awards
- Excel in the single auditing arena

**Who Should Attend**
Auditors performing single audits.

**Course Code:** UGID-SL  
**Level:** Intermediate  
**Developer:** Surgent  
**Instructor:** Martha Lindley, CPA  
**Field(s) of Study:** Auditing (Governmental)  
**CPE Credits:** 8  
**Member Fee:** $285; Non-Member Fee: $350  
**Notes:**  
- This class may qualify for Yellow Book based on your unique audited entity.  
**Alternative Delivery Format:** Web, Self Study

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NEW  
Friday, December 15  
8:30 a.m. - 12 p.m.

**Employment Law Update: Examine Critical Issues with FMLA, HIPPA, COBRA, ADA and More**

This update examines employer liability for discrimination of all types, including disability discrimination and violations of the Americans with Disabilities Act (ADA); wage and hour laws; the Family Medical Leave Act (FMLA); Health Insurance Portability and Accountability Act (HIPAA) and expensive lessons learned for simple Consolidated Omnibus Budget Reconciliation Act (COBRA) violations.

**Learning Objectives**
- Distinguish the many forms of discrimination which lead to small and large damage awards against employers
- Evaluate trends in discrimination claims, including trending topics that expose organizations to claims under the ADA
- Identify the most common violations of wage and hour laws
- Analyze factors that result in noncompetes being unenforceable, and alternative means of protecting proprietary employer information

**Who Should Attend**
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits.

**Course Code:** CL4EMPL-SL  
**Level:** Advanced  
**Developer:** AICPA  
**Instructor:** Curtis Quickel, CPA  
**Field(s) of Study:** Business Law  
**CPE Credits:** 4  
**Member Fee:** $150; Non-Member Fee: $180  
**Notes:**  
- Lunch will be served if you attend both the morning and afternoon courses.
Friday, December 15
1 - 4:30 p.m.

**Employment Law Update: Reducing Employer Liability**

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.

**Learning Objectives**
- 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

**Who Should Attend**
CPAs in business and industry and non-profits, and CPAs in public practice who want to increase their knowledge of employment law issues encountered by businesses and non-profits.

**Course Code:** CL4LAWU-SL
**Level:** Advanced
**Developer:** AICPA
**Instructor:** Curtis Quickel, CPA
**Field(s) of Study:** Business Law
**CPE Credits:** 4
**Member Fee:** $150; Non-Member Fee: $180

**Notes:**
- Lunch will be served if you attend both the morning and afternoon courses.

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Monday, December 18
8:30 a.m. - 12 p.m.

**Frequent Frauds Found in Governments**

What are some of the common frauds that occur in governmental organizations and how could they have been avoided? Through an informative case study approach, this course illustrates frauds that make headlines and damage the reputations of governments. Rather than speaking generically about fraud, this course analyzes several unique frauds that occur in the governmental sector. Recognizing fraudulent or deceptive practices is not always easy, but this course will sharpen your forensic skills with techniques to help you to detect possible fraudulent activities in the governmental environment.

**Learning Objectives**
- Analyze how interim fraudulent reporting may impact planned reliance on internal controls and any related audit procedures
- Identify how personnel policies and procedures can be circumvented and lead to possible fraud or abuse
- Use topics discussed to form 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

**Who Should Attend**
Auditors and financial staff of governmental organizations.

**Course Code:** CL4FGOV-SL
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Robert Leslie, CPA
**Field(s) of Study:** Auditing (Governmental)
**CPE Credits:** 4
**Member Fee:** $150; Non-Member Fee: $180

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

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Monday, December 18
1 - 4:30 p.m.

**Frequent Frauds Found in Not-for-Profits**

What are some of the common frauds that occur in not-for-profit organizations and how could they have been avoided? Through an informative case study approach, this course illustrates common frauds that make headlines and damage the reputations of not-for-profit organizations. Rather than speaking generically about fraud, this course analyzes several common frauds that occur in the not-for-profit sector. Recognizing fraudulent or deceptive practices is not always easy, but this course will sharpen your forensic skills with techniques to help you to uncover fraudulent activities in the not-for-profit environment.

**Learning Objectives**
- Recognize how expense allocation policies can be circumvented and lead to possible fraud
- Identify how various board incentives and mandates may be possible indicators of fraud
- Understand how audit procedures may or may not detect fraudulent personnel activity
- Identify how donated assets and capital assets, in general, may be misappropriated

**Who Should Attend**
Auditors and accounting and financial professionals of not-for-profit organizations.

**Course Code:** CL4FNFP-SL
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Robert Leslie, CPA
**Field(s) of Study:** Auditing (Governmental)
**CPE Credits:** 4
**Member Fee:** $150; Non-Member Fee: $180

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.
Monday, December 18

**Surgent’s Advanced Individual Income Tax Return Issues**

Most CPAs have been preparing individual income tax returns for years, and while many of the returns are easy, there are always a number of issues that come up in busy season of which experienced practitioners wish they had more knowledge. This course is designed to explore the tough tax issues for experienced practitioners and help them provide better planning strategies and results for their higher income clients. This course has been updated for impacts of the Protecting Americans Against Tax Hikes (PATH) Act of 2015.

**Learning Objectives**
- Understand how to properly report advanced transactions in financial instruments and investments
- Recognize the special problems and new issues for the current return
- Identify the causes of alternative minimum tax liability and what can be done to reduce or eliminate it

**Who Should Attend**
Experienced CPAs who want and need an in-depth knowledge of the most difficult individual-income-tax-return issues.

**Course Code:** STRI
**Level:** Advanced
**Developer:** Surgent
**Instructor:** Robert Henkels
**Field(s) of Study:** Taxes
**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350

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Tuesday, December 19

**Accounting and Reporting for Not-for-Profit Organizations**

This course provides you with the tools necessary to enhance your not-for-profit accounting skills and create value-added services to clients. We take you beyond the theory through a case-study-intense, highly interactive, classroom environment where you will examine, evaluate, and perform 21 case studies enhancing your working knowledge of fundamental not-for-profit accounting and reporting, presentation requirements, note disclosures unique to not-for-profits, and options allowed under GAAP.

**Learning Objectives**
- Identify major components of accounting and reporting in not-for-profit organizations
- Recognize appropriate accounting for recording and recognizing contributions
- Identify concepts related to valuation of contributed services and promises received near year-end
- Apply fund accounting and the reclassification of fund balances into net asset classes
- Recall the effects of split-interest agreements on not-for-profit entities
- Determine the appropriate accounting for membership dues under various scenarios

**Who Should Attend**
Auditors, practitioners and accounting and finance professionals of not-for-profit organizations.

**Course Code:** FSNPO
**Level:** Intermediate
**Developer:** AICPA
**Instructor:** Robert Leslie, CPA
**Field(s) of Study:** Accounting (Governmental)
**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350

**Notes:**
- This class may qualify for Yellow Book based on your unique audited entity.

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Tuesday, December 19

**Social Security, Medicare and Prescription Drug Retirement Benefits: What Baby Boomer’s Need to Know Now**

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 all the other myriad of related retirement planning issues.

**Learning Objectives**
- Identify who is entitled to retirement benefits and in what amounts
- 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
- Explain Medicare and the prescription drug provision and describe the basic supplementary insurance plans that are available to fill-in the gaps in basic Medicare coverage

**Who Should Attend**
Practitioners who have baby boomer clients with significant wages or earned income.

**Course Code:** SSRB
**Level:** Basic
**Developer:** Surgent
**Instructor:** Robert Henkels
**Field(s) of Study:** Taxes
**CPE Credits:** 8
**Member Fee:** $285; **Non-Member Fee:** $350

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NEW

Wednesday, December 20 – Thursday, December 21

Vern Hoven’s Federal Tax Update – 2 Day Program

Taught by practicing CPA Vern Hoven and other national instructors in a highly informative and often humorous manner – covers the latest breaking tax developments affecting individuals, estates, businesses, partnerships and corporations. Participants will receive the most complete and up-to-date reference manual and, as an added bonus, the manual and all of its underlying reference materials are made available in electronic format. Join Vern and other national instructors as they share cutting-edge tax planning strategies and use their high energy presentation styles and real-life experiences to make complicated tax topics easily understandable.

Learning Objectives
• To enable all tax practitioners to identify and solve client tax problems before tax season starts. Tax planning ideas and strategies are emphasized.
• Receive updates on individual changes, individual retirement, real estate changes, estate/gift taxation, business changes, business retirement plans, payroll update, corporations, partnerships, IRS audit issues and more!

Who Should Attend
Any tax professional who needs to know all the latest individual, business, partnership, corporation, estate, and trust tax developments.

Course Code: VH2-SL
Level: Update
Developer: Vern Hoven Tax Seminars
Instructor: Vern Hoven, CPA, MA
Field(s) of Study: Taxes
CPE Credits: 16
Member Fee: $525; Non-Member Fee: $625
Location: TBD
Notes:
• Materials will be distributed at the class.

Tuesday, January 16, 2018

Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations

The course provides a comprehensive understanding of the preparation of both S corporation and partnership/LLC tax returns, along with the underlying laws, regulations, etc. The course and instruction delivery is geared toward the basic understanding and progresses to complex issues. The boot camp allows staff to discover the connections and alterations of these widely held entity structures, while also providing a valued reference for the participant’s future use. This course has been updated for the impacts of the PATH Act of 2015.

Learning Objectives
• Understand in detail how to prepare Form 1120S, Schedules M-1, K, and K-1
• Understand in detail how to prepare Form 1065, Schedules M-1, K, and K-1
• Identify and handle commonly found S corporation and partnership tax issues

Who Should Attend
All levels of staff and company controllers responsible for filing these forms.

Course Code: TFBC-SL
Level: Basic
Developer: Surgent
Instructor: Lance Weiss, CPA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350

Wednesday, January 17, 2018

Preparing Individual Tax Returns for New Staff and Para-Professionals

The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with most tax forms. This course covers the latest tax law changes, making it essential for your new staff.

Learning Objectives
• Grasp complicated issues of filing status and dependency exemptions
• Know about taxable/tax-exempt interest issues and dividend income
• Understand issues with reporting capital gains transactions
• Complete a comprehensive problem related to Schedule C of the Form 1040 and also one related to Form 4797
• Apply knowledge gained from an overview of passive activity rules
• Complete a comprehensive problem related to Schedule A
• Explain IRA contributions, Self-employed retirement plans, child-care credits, and the adoption tax credit
• Complete a comprehensive problem related to computation of an individual’s federal income-tax liability

Who Should Attend
New staff and para-professionals who prepare individual returns.

Course Code: PITR-SL
Level: Basic
Developer: Surgent
Instructor: Lance Weiss, CPA
Field(s) of Study: Taxes
CPE Credits: 8
Member Fee: $285; Non-Member Fee: $350
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