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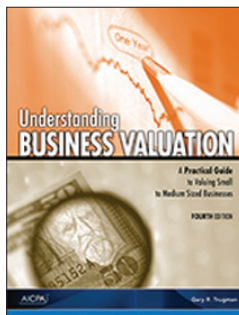
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Have an idea for a book?

As a thought leader in accounting information for business professionals and practitioners AICPA is a place to consider publishing. We value the intersection of academics and real world application where your insights can take our CPAs and accounting professionals to the next level of competency. AICPA's collaborative approach to publishing brings authors and professionals together to deliver cutting edge accounting knowledge to scholars, researchers, and practitioners. For information about our publishing program and how to submit a book proposal e-mail acquisitions@aicpa.org.

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The AICPA is constantly looking for reviewers, presenters and authors for its continuing accounting education initiatives. We are looking across all subject and topic areas. For more information on how you can become involved in this program, please email mlcinquiry@aicpa.org.



Instructor resource
materials available

2012 Hardcover with CD-ROM

Product# **PBV1201P**

ISBN **978-1-93735-063-5**

Understanding Business Valuation: A Practical Guide to Valuing Small to Medium Sized Businesses, Fourth Edition

Author: Gary R. Trugman, CPA, ABV, MCBA, ASA, MVS

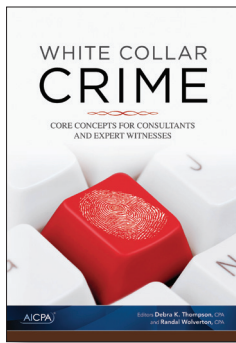
Valuation of businesses for myriad purposes continues to be a growth area for CPAs. Your students will benefit from the comprehensive foundational knowledge that *Understanding Business Valuation* provides. This book thoroughly covers the basics and delivers practical applications for using business valuation theory. Topics include valuation standards, theory, approaches, methods, discount and capitalization rates, and S corporation issues. Exhibits, tables, boxes, and figures will help your students understand the topics discussed.

An accompanying CD-ROM includes several sample reports and a comprehensive bibliography.

New features include recent changes to valuation theory and a chapter on valuations for financial reporting.

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- Chapter 8: Developing Forecasts for Business Valuations and Economic Damages
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- Chapter 18: Valuation of Pass-Through Entities
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- Chapter 24: Shareholder Disputes
- Chapter 25: My Favorite Court Cases
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2012 Paperback

Product# PFF1202P

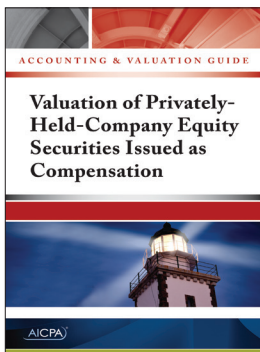
ISBN 978-1-93735-101-4

White Collar Crime: Core Concepts for Consultants and Expert Witnesses

Authors: Debra K. Thompson, CPA, CFF, CFE and Randall Wolverton, CPA, CFF

In a perfect world, a fraud investigation follows a methodical process. This resource equips the student to deal with a fraud investigation in the real world by following a flexible approach and relying on the authors' valuable fraud investigation and FBI forensics experience in dealing with the prosecution of white-collar criminals. Presented in a user-friendly manner, covering core concepts and decisions that determine the outcome of a fraud investigation, this book provides the student with the knowledge they need before the investigation begins and shows them how to conduct solid interviews that can withstand legal challenge. In addition, it covers:

- An overview of the "perfect" fraud investigation
- Practical differences between a "perfect" investigation and real investigation
- Gathering useful information quickly
- Quickly assessing the pertinent facts – fraud triage
- Interviewing witnesses
- Understanding prosecution/defense tactics
- Antifraud tactics
- Fraud prevention and detection measures



2013 Paperback

Product# AAGSTK13P

ISBN 978-1-93735-222-6

Valuation of Privately-Held-Company Equity Securities Issued as Compensation — Accounting and Valuation Guide

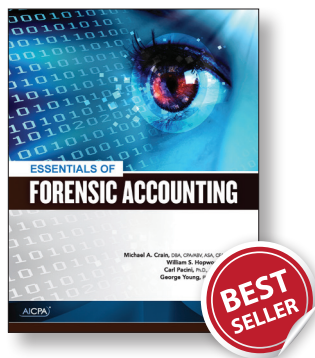
Since the issuance of FASB ASC 718 and 505-50 in 2004, valuing stock-based compensation ("cheap stock") has been a significant challenge for private companies. This guide has been designed to mitigate those challenges. It brings you practical guidance and illustrations related to accounting, disclosures and valuation of privately-held-company equity securities issued as compensation.

This guide includes:

- Evaluating private and secondary market transactions — What should companies do when transaction activity doesn't match their estimates of value?
- Adjustments for control and marketability — How should companies think about the value of the enterprise for the purpose of valuing minority securities? When is it appropriate to apply a discount for lack of marketability, and how should the estimated discount be supported?
- Highly leveraged entities — How should companies incorporate the fair value of debt in the valuation of equity securities? What is the impact of leverage on the expected volatility of various securities?
- The relevance of ASC 820 (SFAS 157) to cheap stock issues
- Updated guidance and illustrations regarding the valuation of, and disclosures related to, privately held company equity securities issued as compensation

This Guide also provides expanded and more robust valuation material to reflect advances in the theory and practice of valuation since 2004.

This edition includes guidance from FASB ASC 718, 505-50, 820-10 and SSVS 1 which were all issued since the last AICPA guidance dedicated to this issue.



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2014 Paperback

Product# PFF1401P

ISBN 978-1-94165-110-0

Essentials of Forensic Accounting

Authors: William S. Hopwood, Ph.D., George R. Young, Ph.D., CPA, CFE, Michael A. Crain, CPA, ABV, ASA, CFA, CFE, and Carl Pacini, Ph.D., JD, CPA

The *Essentials of Forensic Accounting* is an authoritative resource covering a comprehensive range of forensic accounting topics. As a foundation review, a reference book or as preparation for the Certification in Financial Forensics (CFF) exam, this publication will provide thoughtful and insightful examination of the key themes in this field:

- Professional Responsibilities and Practice Management
- Fundamental Forensic Knowledge, Laws, Courts, and Dispute Resolution
- Specialized Forensic Knowledge, Bankruptcy, Insolvency, and Reorganization

Through illustrative examples, cases and explanations, this book makes abstract concepts come to life to help students understand and navigate successfully in this complex area.

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Appendix A: Fraud-Related Laws

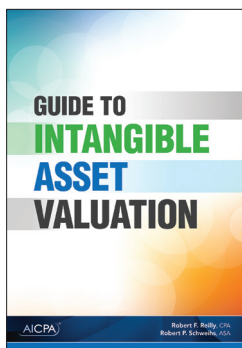
- Overview of Various Common Law and Statutory Laws Related to Fraud
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- Federal Securities Law Offenses (Securities Fraud)
- Foreign Corrupt Practices Act
- Federal False Claims Act
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2014 Hardcover

Product# PBV1401P

ISBN 978-1-94165-146-9

Guide to Intangible Asset Valuation

Authors: Robert F. Reilly, CPA and Robert P. Schweihs, ASA

Written by highly experienced authors, the *Guide to Intangible Asset Valuation* defines and explains the disciplined process of identifying assets that have clear economic benefit, and provides an invaluable framework within which to value these assets. The authors lay out the critical process that leads students through the description, identification and valuation of intangible assets and will help them to:

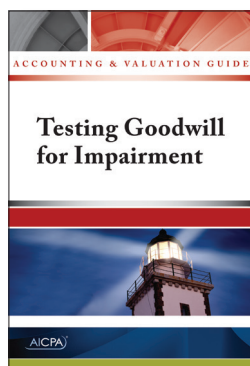
- Describe the basic types of intangible assets
- Find and identify intangible assets
- Provide guidelines for valuing those assets

This indispensable reference focuses strictly on intangible assets. Through illustrative examples and clear modeling, this book makes abstract concepts come to life to help students learn to deliver strong and accurate valuations.

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Selected Bibliography



2013 Paperback

Product# AAGGDW13P

ISBN 978-1-93735-280-6

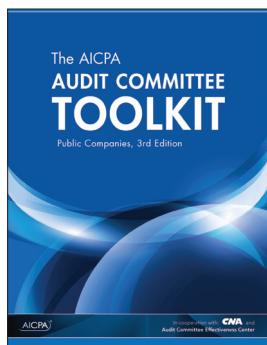
Testing Goodwill for Impairment — Accounting and Valuation Guide

This guide provides accounting and valuation guidance for impairment testing of goodwill. Specifically, it focuses on practice issues related to the qualitative assessment.

This resource will help students seeking an advanced understanding of the accounting, valuation, and disclosures related to goodwill impairment testing (including the qualitative assessment). It is also a vital resource for learning about the preparation of financial statements of public and private companies that follow FASB guidance on goodwill.

Covered topics include:

- **Fair Value:** This guide discusses measuring the fair value of a reporting unit in accordance with FASB ASC 820, *Fair Value Measurement*, and illustrates the valuation techniques often utilized for this purpose.
- **Practice Issues:** This guide addresses such issues as identifying reporting units, assigning assets and liabilities to a reporting unit, treatment of shared assets and liabilities among reporting units, assigning recorded goodwill to reporting units, when to test goodwill for impairment, consideration of market participant assumptions, performing comparison to market capitalization, and more.
- **New Qualitative Assessment:** This guide describes the framework for performing the optional qualitative assessment, and includes an example that illustrates one approach for performing it.
- **Comprehensive Example:** This guide includes a comprehensive example of a valuation analysis used for performing steps 1 and 2 of the goodwill impairment test. In this example, the discount rate adjustment technique, the guideline public company method, and the guideline company transactions method are used to determine the fair value of a reporting unit. These are the most frequently used methods in practice when determining the fair value of a reporting unit in accordance with ASC 820.
- **Disclosures:** Provides example disclosures which meet the requirements contained in FASB ASC 350-20, as well as those of Item 303 of SEC Regulation S-K.



2014 Paperback

Product# PMA1402P

ISBN 978-1-94023-544-8

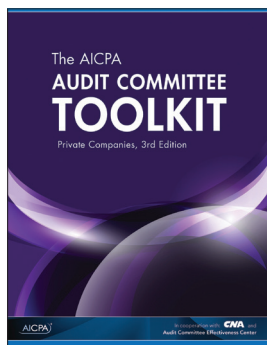
The AICPA Audit Committee Toolkit: Public Companies

Author: The AICPA Audit Committee Effectiveness Center in cooperation with CNA

This version of the popular audit committee toolkit is written to help students understand how audit committees of public companies can achieve best practices for managing and incorporating their role in the organization. Now with downloadable content, this Toolkit offers a broad sampling of checklists, matrices, reports, questionnaires and other pertinent materials specifically tailored to public companies and designed to make audit committee best practices actionable.

This book includes:

- **Administrative guidelines** – including a sample charter matrix, audit committee roles and responsibilities, and an overview of the AICPA peer review program
- **Roles and responsibilities** – with checklists, tools, and guidelines for the audit committee, independent auditors, and a sample whistleblower policy and tracking report
- **Performance evaluation tools** – key forms needed to evaluate internal audit teams, independent auditors, and an audit committee self-evaluation



2014 Paperback

Product# PMA1403P

ISBN 978-1-94023-546-2

The AICPA Audit Committee Toolkit: Private Companies

Author: The AICPA Audit Committee Effectiveness Center in cooperation with CNA

The AICPA Audit Committee Toolkit: Private Companies is designed to support audit committee related issues, including discussion of IFRS. This book takes the guesswork out effectively establishing and managing an audit committee by providing the student with dozens of useful tools. Developed specifically for private companies, it provides all of the most common forms, and additional tools tailored for the private company. The accompanying downloadable content features forms and checklists that can be filled out and saved to effectively create, file, and track documentation.

This book includes:

- **Administrative guidelines** – including a sample charter matrix, audit committee roles and responsibilities, and an overview of the AICPA peer review program
- **Roles and responsibilities** – with checklists, tools, and guidelines for the audit committee, independent auditors, and a sample whistleblower policy and tracking report
- **Performance evaluation tools** – key forms needed to evaluate internal audit teams, independent auditors, and an audit committee self-evaluation



2012 Paperback

Product# PCG1305P

ISBN 978-1-93735-235-6

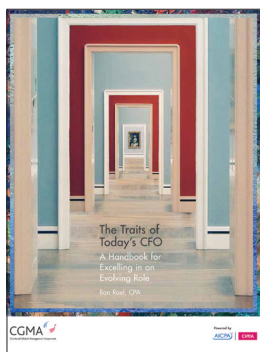
Strategic Business Management: From Planning to Performance

Author: Gary Cokins

Presenting core theories alongside practical applications, this publication will help students understand how to effectively move an organization toward strategic goals. Author Gary Cokins uses his deep knowledge of the subject matter to deliver an easy-to-follow road map to effective and strategic management through:

- Establishing the integral links between planning and performance
- Demonstrating how risk management and performance assessment impact planning
- Applying business analytics and Big Data in the finance and accounting functions as well as marketing, sales, operations and other functions
- Evaluating the effectiveness of a strategy map and the balanced scorecard as a management tool
- Tying budgeting to strategy and measuring the effectiveness of both via ongoing performance

Written in a plain, straight-forward fashion that will allow students to draw immediate value from its content, this book pulls together several topics in an elegant yet sophisticated approach. It uses detailed graphics and diagrams to provide students with a clear understanding of the dynamic intersection between key management and organization leadership topics that management accountants need to master in order to fill a strategic leadership role within their organizations.



2012 Paperback

Product# PCG1303P

ISBN 978-1-93735-223-3

The Traits of Today's CFO: A Handbook for Excelling in an Evolving Role

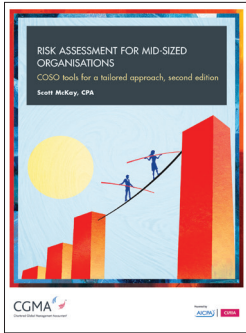
Author: Ron Rael, CPA, CGMA

As the business world grows in complexity and increases in pace, organizations expect the leaders of their management accounting teams to be just that — leaders. Crunching the numbers, running financial reports, and complying with rules and regulations are only a part of contemporary CFOs' or controllers' work. Equally important is CFOs' participation on the executive team as a strategic leader of the finance function, a strong communicator, high-level negotiator, and builder of a collaborative environment.

This book explores in detail controllers' and CFOs' critical traits and explains specifically what actions are required to meet these requirements. It provides a wealth of information on coaching employees and, in the process, transferring accountability for results back to their hands. It further includes thorough coverage of best practices in governance and risk programs, gap analysis, shaping organizational culture, and team building.

Drawing on studies of executives and leaders of finance teams, *The Traits of Today's CFO* develops a detailed picture of the contemporary and future controller and CFO and tells students how to prepare for these roles.

Includes checklists, self-assessments, position descriptions, coaching exercises, and other practical tools.



2013 Paperback
Product# PCG1307P
ISBN 978-1-94023-508-0

Risk Assessment for Mid-Sized Organisations: COSO Tools for a Tailored Approach, 2nd Edition

Author: Scott McKay, CPA, CPE, CIA, CCSA

This resource offers practical examples and explanations that lay out a clearly defined framework for approaching enterprise risk management from start to finish. It identifies risk at the entity level in small and medium size enterprises, and allows students to develop a tailored approach to an organization's risk management requirements.

The publication features tightly written strategies and helpful diagrams that translate COSO guidelines into tactical plans and also includes a free download containing a set of Excel worksheets that show how following the ERM tactics will impact quantitative financial measurements. It also includes a PowerPoint presentation for training others involved in the ERM process.

Together, this approach will allow students to create a solid structure for a risk management process that helps them avoid the internal and external risks that damaged so many organizations in the recent past. They will be able to:

- Create a common language to define, identify, evaluate, and manage risk
- Establish and agree on risk tolerances and risk appetite
- Identify risk management expectations, current gaps, and risk owners
- Leverage cross-functional expertise to manage risk to within acceptable levels

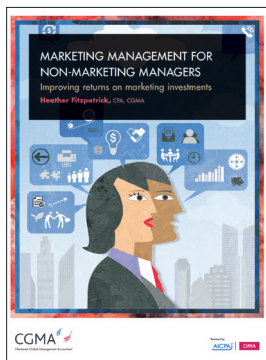


2013 Paperback
Product# 990025P
ISBN 978-1-93735-238-7

Internal Control – Integrated Framework (3 volume set)

Developed by the Committee on Sponsoring Organizations of the Treadway Commission (COSO), this new framework consists of three volumes:

- **Executive Summary** — The summary provides a high-level overview and lays out the definition and limitations of internal control, and the requirements for an effective system of internal control, including a description of the roles of components and principles. It highlights several important enhancements and clarifications that are intended to ease use and application of the framework.
- **Framework and Appendices** — The framework sets forth and describes the five components and 17 principles of a system of internal control, illustrates many approaches and examples relating to entity objectives, and provides direction for all levels of management to use in designing, implementing and conducting a system of internal control, and in assessing its effectiveness. The appendices provide additional reference material, including a glossary of key terminology, a discussion of roles and responsibilities of both responsible and external parties, and more.
- **Illustrative Tools for Assessing a System of Internal Control (Tools)** — The tools provide illustrative templates and scenarios that may be useful in applying the framework and assessing its effectiveness.



2013 Paperback

Product# PCG1304P

ISBN 978-1-93735-267-7

Marketing Management for Non-Marketing Managers

Author: Heather Fitzpatrick, CPA, CGMA

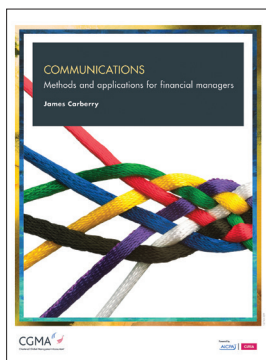
Although marketing-related expenses are a significant portion of most organizations' budgets, it is often frustrating for those with budget oversight to get a clear picture of the returns on their marketing investment. This engaging book offers practical ways for non-marketing managers and executives to measure and improve marketing returns.

Students will learn:

- Why market leaders achieve significantly greater returns on their marketing than others within their market.
- The three main reasons most marketing plans fail to live up to their potential, and the steps to avoid these pitfalls.
- How to evaluate a marketing investment's likely ROI before investing the money.
- When and how to assess the financial returns of marketing efforts.

The book includes:

- Case studies from companies of various sizes and in a cross-section of industries, including not-for-profits
- Four tests to use prior to the approval of a marketing budget
- A marketing performance evaluation tool



2013 Paperback

Product# PCG1301P

ISBN 978-1-93735-196-0

Communications: Methods and Applications for Financial Managers

Author: James Carberry

Improving communication is one of the most important — and challenging — issues that management accountants face. In a global survey of CFOs, Ernst & Young said: "Despite two thirds of respondents saying that increasingly they act as the public face of the organization, most point to communication and influencing as the most important area for improvement."

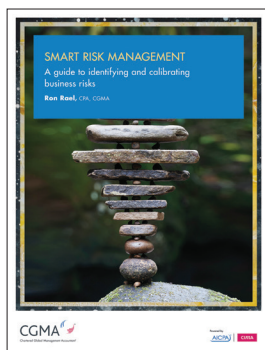
In this publication, students will learn:

- How do management accountants know if they are effectively communicating?
- What are the most effective techniques for improving their communication skills?

This book draws on interviews with finance professionals at every level of corporate accounting, as well as with communication consultants, executive recruiters and educators. It looks at how management accountants communicate inside and outside their organizations, identifies best practices, and gives hands-on strategies that students can use right away.

Students will discover how to:

- Move their current communication skills to a higher level.
- Recognize the importance of communication within the context of their financial manager function.
- Understand the right way to deliver bad news and resolve conflicts.
- Manage the impact of new technologies on traditional communication channels.
- Develop the skills to use active listening as the foundation for positive communication tactics.



2012 Paperback

Product# PCG1401P

ISBN 978-1-94023-533-2

Smart Risk Management: A Guide to Identifying and Calibrating Business Risks

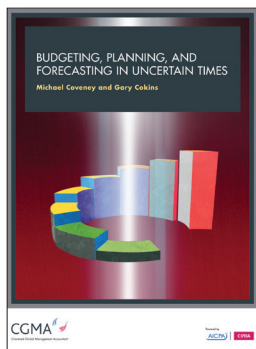
Author: Ron Rael, CPA, CGMA

Management accountants must be able to define the payoffs from their organization's risk taking, as well as identify, understand, and reduce the negative effects of everyday business risks. This book defines organizational risk taking and outlines a formal process to handle risk effectively.

The book details six steps for sound risk management:

- Defining risk
- Examining your attitude toward risk
- Analyzing your organization's ability to handle risk
- Minimizing a risk's exposure or downside
- Recovering quickly from a risk's negative impacts
- Expanding your knowledge so you can accept more risk with confidence

Written for management accountants, *Smart Risk Management* analyzes your position in the middle of the organization, both that it does not take risks whose costs it cannot afford and that it takes enough risks to stay competitive in the evolving marketplace.



2014 Paperback

Product# PCG1306P

ISBN 978-1-94023-531-8

Budgeting, Planning, and Forecasting in Uncertain Times

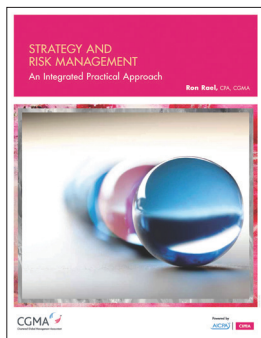
Authors: Michael Coveney, Gary Cokins

Budgeting, planning and forecasting are critical management tasks that not only impact the future success of an organization, but can threaten its very survival if done badly.

Yet in spite of their importance, the speed and complexity of today's business environment has caused a rapid decrease in the planning time horizon. As a consequence, the traditional planning processes have become unsuitable for most organization's needs.

In this book, students will find new, original insights, including:

- 7 planning models that every organization needs to plan and manage performance
- 6 ways in which performance can be viewed
- A planning framework based on best management practices that can cope with an unpredictable business environment
- The application of technology to planning and latest developments in systems
- Results of the survey conducted for the book on the state of planning in organizations



2012 Paperback
Product# PCG1309P
ISBN 978-1-94023-521-9

Strategy and Risk Management: An Integrated Practical Approach

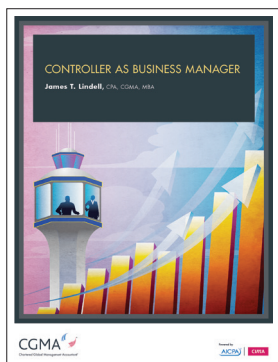
Author: Ron Rael, CPA, CGMA

Employees make dozens of day-to-day decisions — and any one of them could come back to haunt them, even when the decision does not seem to have hidden or unknown ramifications. That is why an organization must have a protocol in place for identifying and mitigating all major business risks long before it is needed.

At the strategic level, risk management and strategic management are intertwined. Using this book, students learn how to apply powerful tools and approaches to make planning processes more effective and flexible and build a set of decision-making processes based on plain language. Author, Ron Rael, uses quality concepts/language (TQM & Six Sigma) to define the Enterprise Risk Management (ERM) process and value of prevention, while showing how these elements are both necessary and highly desired in an organization's strategic decision-making.

ERM extends to everyday business decisions because employees take actions and make daily choices that could have a detrimental effect on profits and business's longevity and future. This book will

- provide a best practices view on the latest developments in ERM
- deliver how-to guidance on developing ERM processes at the enterprise and department levels
- facilitate enterprise-wide ERM participation via practical information and examples
- deliver cross-functional management and implementation of ERM



2014 Paperback
Product# PCG1402P
ISBN 978-1-94023-563-9

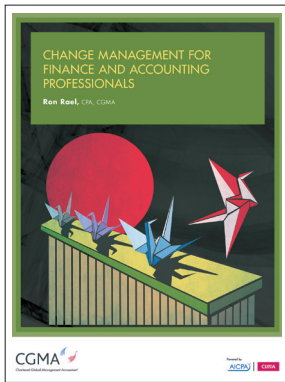
Controller as Business Manager

Author: Jim Lindell

This publication will help students understand and apply a critical set of financial and business management skill sets in order to become integral contributors to the higher level business activities within an organization. With insight and examples, the author will lead them through the strategies and thought processes that address key areas such as risk, communications, planning and profitability. The content emphasizes the additional roles that controllers and accounting managers are now playing within their organizations. It will show students a roadmap that can expand their role from a simple internal process/transaction orientation to an external orientation focused on understanding business, industry and macro trends.

This book will address:

- Controllers and accounting managers who are being increasingly called on to assume an enterprise-wide management role in their organizations.
- Tools and techniques that can have immediate impact.
- Sufficient business theory to inform, but deliver enough strong practical content to lead to actionable strategies.



2014 Paperback

Product# PCG1302P

ISBN 978-1-93735-229-5

Change Management for Finance and Accounting Professionals

Author: Ron Rael, CPA, CGMA

This leadership book tackles the often intimidating concept of instigating change. It removes the shroud of mystery and misunderstanding from it while providing students with the wealth of tools and tactics that they will need to lead a transformation effort. Once they master the tools that cause shifts and spark transformations, they will become a powerful professional change agent — one who is able to get people and organizations to shift and is sought after and commands higher compensation.

Key Overriding Messages:

- Change happens; it is what you do with it that makes you important.
- You can either be impacted by change or you can impact change; a great leader chooses to impact change.
- Change and improvement are two unique events. The first one is inevitable, the second one is optional.
- Change is the journey, not the destination.



2013 Paperback

Product# PGN1302P

ISBN 978-1-94023-517-2

Navigating Mergers & Acquisitions: Guidance for Small and Mid-Sized Organizations

Author: Scott Miller CPA/ABV, CVA

This book provides expert guidance on the legal framework, deal points, and practicalities at each stage of an M & A transaction. It is full of practical, hands-on advice, including: how to prepare the business for sale, or do effective due diligence if you are the buyer; the principal “money issues” in the definitive acquisition agreement; and the positive and negative tax implications of different acquisition strategies.

Using a cookbook approach, this resource helps students to understand the why, when, and how of engaging in the M & A process, and discusses the major aspects of the M & A process, including:

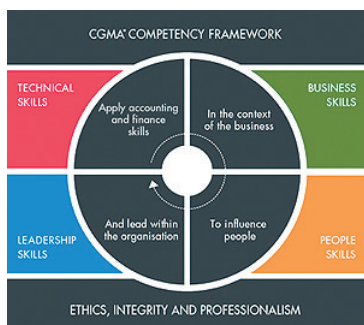
- Critical early steps in the acquisition process
- Finance fundamentals
- Transaction structures that achieve the best economic result
- Tax considerations for both buyers and sellers
- Leveraged buyouts and ESOPs

This book also includes an in-depth case study for a middle market company that will take students deep into the technical side of M & A. It will lead them through a wide spectrum of transactions such as asset sales, stock sales, ESOPs, and IRC Section 368 tax preference transactions.

FREE CGMA digital resources for students and instructors that take learning out of the classroom and into the real world

Visit cgma.org/classroomresources.

Management Accounting Principles, Competencies and Tools



Global Management Accounting Principles

Quality decision making has never been more important — or more difficult. The Global Management Accounting Principles® were created to support you in this new, challenging business era.

CGMA Competency Framework

The CGMA Competency Framework — based on research with leaders of 300+ worldwide organisations — defines skills employers are seeking from management accountants.



Essential Tools for Management Accountants

In this collection, we bring together the essential tools used by management accountants and outline how they can benefit the majority of organisations, regardless of size or sector.

Business Performance and Risk Management

Building world class businesses for the long term

This report uses several case studies to explore the business model and essential elements of creating long-term value in a dynamic, multi-stakeholder business environment.

Rethinking the value chain

This briefing paper charts the global trends affecting business generally and reflects on how these issues are impacting extended value chains.

Performance Measurement and Risk Management

This Balanced Scorecard 20th Anniversary Report explores performance measurement and risk management practices in the intermediary food chain business sector.



Big Data and Analytics

CGMA briefing: Big data

This briefing explores the key competencies organisations need, and the skills management accountants require to harness the power of big data.

From insight to impact — unlocking opportunities in big data

New data technologies are creating significant opportunities for business. Find out how finance leaders are translating analytical insights to commercial impact.



Fraud, Ethics and Governance



Fraud risk management: A guide to good practice

This report shows how CGMA designation holders can take practical steps toward establishing more robust procedures to tackle fraud.

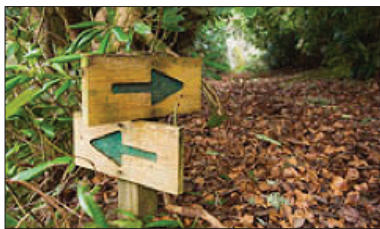
Ethical culture change at Siemens: a case study

This case study investigates how following scandal, Siemens turned its business around. It explores the steps CGMAs can take to embed governance and ethics throughout the value chain.

Ethics, risk and governance through the extended value chain

Risk implications compromise the ever-evolving governance of organisations. This briefing gives guidance on the practical steps CGMAs can take to help build a resilient value chain.

Sustainability and Integrated Reporting



CGMA briefing: Integrated thinking

Explore how Integrated Reporting (<IR>) can help drive competitive advantage.

Ten Key Elements to Sustainable Business Practices in SMEs

Finance plays a key role in formulating and implementing sustainability initiatives, defining the metrics that determine goals, and also monitoring progress.

Accounting for natural capital in the value chain

Find out how accounting for nature helps improve decision making in the extended value chain.



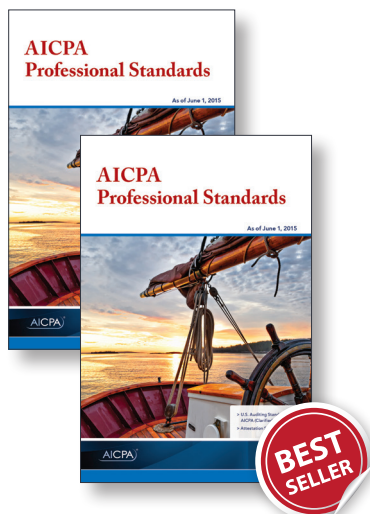
The CGMA Program and CGMA Exam

The CGMA Program is a lifelong professional learning journey. Mastery of technical, business, people and leadership skills helps management accountants drive better business decisions for their organizations.

The CGMA exam is a computerized case study examination that tests your readiness to apply management accounting knowledge in real-world business situations.

CGMA for a Day is an immersive, interactive tool that puts you in the management accounting hot seat and provides a high-level feel for the format of the CGMA exam. This simulation allows you to familiarize yourself with the tasks within the exam.

Visit [cgma.org/classroomresources](https://www.cgma.org/classroomresources).



2015 Paperback
Two Volumes
Product# APS15P
ISBN 978-1-94165-179-7

**2016 EDITION
AVAILABLE
IN JULY!**

AICPA Professional Standards

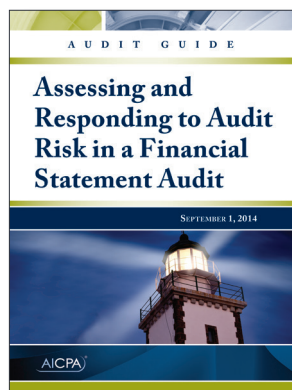
Updated as of June 1, 2015, *Professional Standards* is your comprehensive source of auditing and attestation pronouncements issued by the AICPA, along with the AICPA Code of Professional Conduct and Bylaws. Standards and related interpretations, to help you apply the standards in specific circumstances, are arranged by subject with amendments noted, superseded portions deleted, and conforming changes reflected.

Changes to this year's publication include:

- SSARS No. 21, *Statements on Standards for Accounting and Review Services: Clarification and Recodification*
- SAS No. 129, *Amendment to Statement on Auditing Standards No. 122 Section 920, Letters for Underwriters and Certain Other Requesting Parties, as Amended*
- Ten new auditing and attestation Statements of Position
- One new accounting Statement of Position

In addition, *Professional Standards* includes:

- Attestation Standards and Interpretations
- Accounting and Review Services Standards and Interpretations
- Code of Professional Conduct
- Bylaws
- Valuation Services Standards and Interpretations
- Consulting Services Standards
- Quality Control Standards
- Peer Review Standards and Interpretations
- Tax Services Standards and Interpretations
- Policies for the Continuing Professional Education (CPE) Membership Requirement and CPE Standards

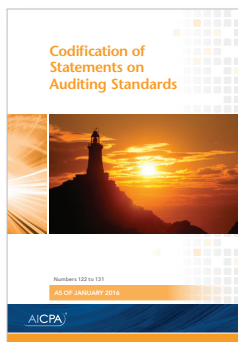


2014 Paperback
Product# AAGARR14P
ISBN 978-1-94165-133-9

Assessing and Responding to Audit Risk in a Financial Statement Audit

This Audit Guide provides students with practical information, guidance, practice aids, and illustrative examples for the application of the risk assessment standards including:

- a plain-English overview of the risk assessment process
- diagrams and examples to illustrate key points
- a discussion of internal control and how it impacts your risk assessment
- step-by-step guidance through the risk assessment procedure
- a case study illustrating audit documentation developed in a risk assessment
- helpful observations and practice tips throughout



2016 Paperback
Product# ACODSAS16P
ISBN 978-1-94354-637-4

NEW EDITION

Codification of Statements on Auditing Standards

As of January 1, 2016

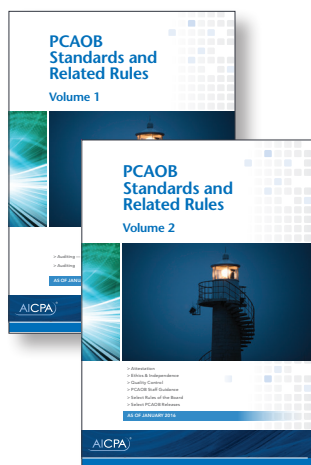
This 2016 edition will ensure your students have the information they need to conduct successful, high-quality audits.

The authoritative guidance, issued directly from the AICPA, will help them comply with the clarified auditing standards accurately and efficiently to prevent common audit deficiencies.

This edition includes the following new standards:

- SAS No. 130, *An Audit of Internal Control Over Financial Reporting That Is Integrated With an Audit of Financial Statements*
- SAS No. 131, *Amendment to SAS No. 122 Section 700, Forming an Opinion and Reporting on Financial Statements*
- Exhibit C, *“Statement on Updates to Audit Response Letters,” to AU-C section 501, Audit Evidence—Specific Considerations for Selected Items.*
- Interpretation No. 2, *“Sustainability Financial Statements Under Federal Financial Accounting Standards—Auditor Reporting” of AU-C section 700, Forming an Opinion and Reporting on Financial Statements.*

It is fully indexed and arranged by subject, and clearly shows amendments, deleted and superseded portions, and conforming changes due to the issuance of new authoritative guidance.



2016 Paperback
Two Volumes
Product# APCA0B16P
ISBN 978-1-94354-634-3

NEW EDITION

PCAOB Standards and Related Rules

This new 2016 edition of the AICPA's *PCAOB Standards and Related Rules* is a comprehensive source of PCAOB standards and related guidance, including:

- Auditing, Attestation, and Interim Standards
- PCAOB Staff Guidance
- Select Rules of the Board
- Select PCAOB Releases

Updates:

- PCAOB Release No. 2015-002, *Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Standards and Rules*
- Conforming changes due to pronouncements and other activity

audit | staff essentials

2015 On-Demand
Product# 158180

Audit Staff Essentials, Level 1 for Students

This online course bundle from the AICPA covers key areas to ensure new auditors are well prepared to begin their careers. Courses focus on the areas of professional skepticism; internal controls; audit risk, materiality and financial statement assertions; auditing standards regarding fraud; auditing cash, fixed assets, accounts payable, debt and liabilities; and audit documentation. The Audit Staff Essentials courses establish a strong set of core skills necessary for students to transition effectively to the workplace.

Upon completion of this bundle, students will be able to:

- Understand professional skepticism and how to apply the attitude when evaluating audit evidence, performing audit procedures, and making client inquiries
- Recognize your responsibilities for detecting fraud in a GAAS audit
- Describe an overall framework for detecting material financial misstatements caused by fraud
- Understand the key steps involved in assessing and responding to risk in a financial statement audit
- Explain the purpose of audit documentation and apply the fundamental principles
- Learn and be able to implement audit procedures typically performed in the following areas and match them to stated audit objectives and relevant assertions:
 - Cash
 - Accounts Payable and Accrued Expenses
 - Long-term Debt
 - Property, Plant and Equipment

2015 On-Demand
Product# WXBRLSTO

XBRL Bundle for Students

This online course bundle will provide students with a foundational level proficiency in the Guiding Principles Competency specific to the subject matter of XBRL. The courses provide an introduction to the XBRL standard and the XBRL requirements in the United States for public companies that report to the SEC as well as detail on the SEC requirements for tagging US GAAP financial statements. The courses also provide links to outside resources (e.g., SEC EDGAR Filer Manual, FASB website) for participants to obtain further knowledge of requirements.

This online bundle is comprised of 10 individual courses and will help students:

- Understand XBRL and the U.S. GAAP Taxonomy
- Review and validate XBRL documents
- Create the extension taxonomy and build the instance document
- Learn how to perform detailed footnote tagging in 20+ categories, including pensions, debt, acquisitions, leases, fair value measures, tax and more.

Now it's even easier to bring real-world tools to the classroom.



AICPA Professional Literature Bundle — Online Subscription (Student)

Developed for higher education academic institutions, this convenient online subscription will give students access to the tools they need to do research and as support for the case study learning that is the key to developing the critical thinking they will need in their post graduate life:

- **AICPA Professional Standards** – Contains all of the outstanding pronouncements on professional standards issued by the AICPA.
- **AICPA Technical Questions and Answers** – Contains non-authoritative guidance based on selected practice matters identified by the staff of the AICPA's Technical Hotline and various other bodies within the AICPA.
- **PCAOB Standards and Related Rules** – Supplies auditors of public companies with a current and comprehensive source of PCAOB standards, staff guidance, and more.

This unique subscription is exclusively for accounting students.*

Student price \$29

Product # WMUXXSTO

AICPA Audit and Accounting Guide Set — Online Subscription (Student)

Developed for higher education academic institutions, this convenient online subscription will give students access to all of the current AICPA Audit and Accounting Guides and AICPA Audit Risk Alerts.

These unique guides summarize applicable practices and deliver how-to advice for handling almost every type of financial statement. Each guide describes relevant matters, conditions, and procedures unique to a particular industry, and illustrates treatments of financial statements and reports to caution auditors and accountants about unusual problems.

This unique subscription is exclusively for accounting students.*

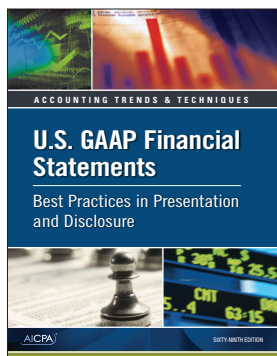
Student price \$29

Product # WAGXXSTO

The online professional library can also be purchased in subscription blocks for the classroom. Call the numbers below for more information.

***Terms of Purchase:**

- Subscription is for one year
- Subscriptions can be canceled within 30 days of purchase. No refunds, credits or product substitutions will be given after 30 days
- The subscription is completely Web-based and is accessible only through www.cpa2biz.com.
- Purchaser must accept existing license agreement as-is on website
- Purchaser must be student in an institution of higher learning. If the purchaser cannot show proof, the subscription will be canceled or charged at the standard rates.



2015 Paperback
Product# ATTATT15P
ISBN 978-1-94165-177-3

NEW EDITION

U.S. GAAP Financial Statements — Best Practices in Presentation and Disclosure

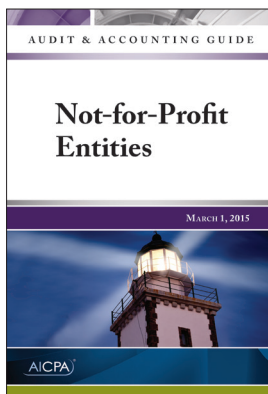
Save time and improve efficiency with the unrivaled presentation and disclosure examples found in U.S. GAAP Financial Statements. With comprehensive coverage of virtually every required disclosure, this resource is designed to give students an unparalleled picture of U.S. GAAP compliance.

This valuable tool provides hundreds of high quality disclosure examples from carefully selected companies of varying sizes in more than 100 industries. Illustrations of the most important and challenging disclosures are provided, such as derivatives and hedging, consolidations, and fair value measurement.

Also included are up-to-date auditors' reports, fully in compliance with the Clarified Auditing Standards, and detailed indexes to help students find exactly what they need in as little time as possible.

Updates:

- No. 2014-10, Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Guidance in Topic 810, Consolidation
- No. 2014-15, Presentation of Financial Statements--Going Concern (Subtopic 205-40) - Disclosure of Uncertainties about and Entity's Ability to Continue as a Going Concern
- No. 2014-17, Business Combinations (Topic 805): Pushdown Accounting
- No. 2015-01, Income Statement - Extraordinary and Unusual Items (Subtopic 225-20), Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items



2015 Paperback
Product# AAGNFP15P
ISBN 978-1-94165-166-7

**2016 EDITION
 AVAILABLE
 IN APRIL!**

Not-for-Profit Entities — Audit and Accounting Guide

The 2015 edition provides assistance in the unique preparation, auditing, accounting and reporting of financial statements for not-for-profit entities.

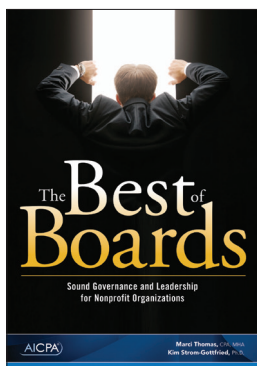
It also includes guidance on reporting donated services between affiliated NFPs, split-interest agreements, contributions and grants, functional expenses and joint costs, and much more.

Key Benefits:

- Properly report complex revenue and expense transactions that have a material effect on financial reporting.
- Gain an understanding of the accounting issues that are unique to nonprofits, such as donor restrictions on contributions.
- Understand the unique audit areas in NFPs and how to address the risk of material misstatement.
- Properly account for the relationships between NFPs and other entities.
- Understand the disclosure requirements related to reporting transactions that are common to NFPs.

Updates

- FASB ASU No. 2012-05, *Statement of Cash Flows (Topic 230): Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows (a consensus of the FASB Emerging Issues Task Force)*
- FASB ASU No. 2013-04, *Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting Date (a consensus of the FASB Emerging Issues Task Force)*
- FASB ASU No. 2013-07, *Presentation of Financial Statements (Topic 205): Liquidation Basis of Accounting*
- Statement on Auditing Standards No. 129, *Amendment to Statement on Auditing Standards No. 122 Section 920, Letters For Underwriters and Certain Other Requesting Parties, As Amended* as well as developments that are not related to an issuance of authoritative guidance



2011 Paperback
Product# 091040
ISBN 978-0-87051-965-9

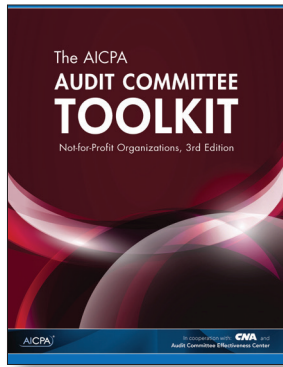
The Best of Boards: Sound Governance and Leadership for Nonprofit Organizations

Author: Kimberly Strom-Gottfried, PhD and Marci Thomas, CPA, MHA

The Best of Boards is a focused resource that provides students with the essential fiduciary knowledge and indispensable leadership guidance that not-for-profit board members and financial managers need to meet the challenges of the current not-for-profit environment. This book contains:

- Financial and ethical guidance for real-life situations
- Practical leadership advice for novice and experienced board members
- Assistance for not-for-profit managers tasked with governance challenges
- Tools, checklists, and templates based on common sense management techniques

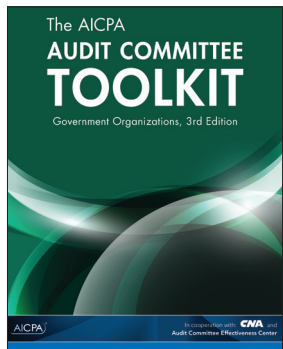
This publication will show students how to build ethically sound management knowledge in not-for-profit board members so that they can ensure the compliance and, ultimately, the success of their organization.



2015 Paperback
Product# PMA1502P
ISBN 978-1-94023-550-9

The AICPA Audit Committee Toolkit: Not-for-Profit Organizations, 3rd Edition

This text takes the guesswork out of how to effectively establish and manage an audit committee by providing the student with dozens of useful tools. Developed specifically for not-for-profit organizations, it provides all of the most common forms, as well as tools specially tailored for not-for-profits. The accompanying CD-ROM features forms and checklists that can be filled out and saved to effectively create, file, and track audit committee activity. This is a strong resource for students moving into not-for-profit management.



2015 Paperback
Product# PMA1504P
ISBN 978-1-94023-548-6

The AICPA Audit Committee Toolkit: Government Organizations, 3rd Edition

This publication helps students learn best practices for managing and incorporating the role of audit committees of government entities. This toolkit takes the guesswork out of effectively establishing and managing an audit committee by furnishing dozens of useful tools and the most common forms for effective audit committee operation, as well as tools specially tailored for government entities. The accompanying download features forms and checklists that can be filled out and saved to efficiently create, file, and track documentation.

This new third edition includes the 2013 revised COSO framework and the checklists and worksheets have been revised to make them more user-friendly. It also includes relevant regulatory changes.



2015 Paperback

Product# PTX1501P

ISBN 978-1-94165-147-6

Tax Research Techniques, 10th Edition

Authors: Robert L. Gardner, Ph.D., Brigham Young University, Dave N. Stewart, CPA, Ph.D., Brigham Young University, Ronald G. Worsham Jr., CPA, Ph.D., Brigham Young University

Tax Research Techniques provides a working knowledge of the methodology of implementation-based tax research. Drawing on the latest developments in online research, the authors reveal how to ask the right questions, organize the facts, locate and assess pertinent authority, and clearly communicate research findings.

The Trusted Research Training Manual for Over 30 Years

As tax laws and tax research methods have changed over the past three decades, *Tax Research Techniques* has been a trusted resource to guide students and practitioners alike to best practices for efficient tax research. This latest edition updates examples and illustrations to highlight changes in tax law and online tax research over the past several years.

Tax Research Techniques will sharpen students' knowledge of these five key tax research procedures:

1. How to Get the Facts
2. How to Ask Expert Questions
3. How to Search for the Right Authority
4. How to Resolve the Questions
5. How to Communicate Your Conclusions

New and updated sections reflect the continuously evolving advances in the technology of Web-based research.

Table of Contents

- Chapter 1: Tax Research in Perspective
- Chapter 2: The Critical Role of Facts
- Chapter 3: The Elusive Nature of Tax Questions
- Chapter 4: Identifying Appropriate Authority
- Chapter 5: Locating Appropriate Authority
- Chapter 6: Assessing and Applying Authority
- Chapter 7: Communicating Tax Research
- Chapter 8: Tax Research in the Closed-Fact Case: An Example
- Chapter 9: Research Methodology for Tax Planning
- Appendix A: Tax and Business Websites for Researchers, Advisers, and Students
- Appendix B: Circular 230 Considerations

tax staff
essentials

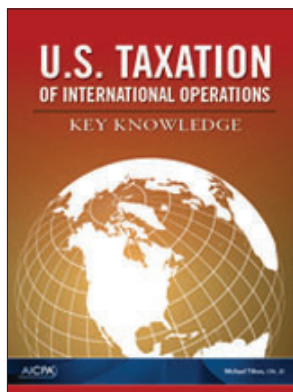
2015 On-Demand
Product# 158170

Tax Staff Essentials, Level 1 for Students

Designed for upper level accounting students, *Tax Staff Essentials, Level 1* covers key areas to ensure your students will be well prepared to begin their careers. Focus areas are Individual and S Corporation tax compliance; effective online tax research techniques; clear and precise workpaper documentation; and professional written business communications. Students will be provided a broad range of practical tax instruction, including key issues surrounding the new cost and repair regulations, Medicare Payroll tax, Net Investment Income Tax, S Corporation distributions, items affecting shareholder basis, Passive Activity Loss rules, and more. *The Tax Staff Essentials, Level 1* course bundle establishes a strong set of core skills necessary for students readying themselves for the marketplace.

Topics Discussed:

- Filing requirements and personal exemptions
- Gross income inclusions, exclusions, and adjustments
- Sole proprietorships and hobby loss rules
- Home offices, rental properties, and vacation homes
- Passive activities
- Net Investment Income Tax
- Medicare Payroll Tax
- S Corporation elections, terminations, and revocations
- S Corp distributions and shareholder basis adjustments
- S Corp allocations of profits and losses
- Capital Improvements and Repair
- Depreciation Methods and IRS tables
- Intangible Asset Amortization
- Online Tax Research methodology
- Authorative Tax Hierarchy
- The power of professional language in business writing
- Book/Tax Adjustment documentation
- Tax Return support documentation



2011 Paperback

Product# 091102

ISBN 978-0-87051-985-7

U.S. Taxation of International Operations: Key Knowledge

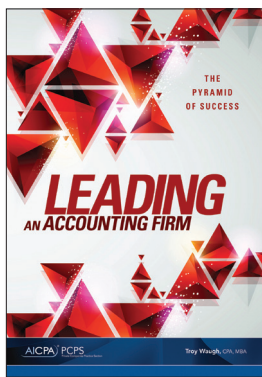
Author: Michael Tilton, CPA, JD

It's likely that many of your students will find themselves either internal or external accountants for organizations whose transactional reach extends beyond U.S. borders. To prepare them for an increasingly global profession, turn to *U.S. Taxation of International Operations: Key Knowledge*.

This book is packed with in-depth explanations of the most important aspects of international taxation and will take students step-by-step through these complex issues. Each chapter includes numerous examples of companies working through real-life situations to enhance students' practical understanding of the laws and regulations that govern international taxation. Special features include coverage of recently enacted FATCA and FBAR foreign ownership, reporting and withholding rules.

Table of Contents

- Chapter 1: Export Income
- Chapter 2: Allocation and Apportionment of Deductions
- Chapter 3: U.S. Foreign Tax Credit — Basic Concepts
- Chapter 4: U.S. Foreign Tax Credit — Special Rules
- Chapter 5: Initiation of Foreign Operations
- Chapter 6: Foreign Branches and Affiliated Companies
- Chapter 7: Indirect Sale or Use of Tangible Property
- Chapter 8: Foreign Business Operations in the United States
- Chapter 9: Foreign Business Sales of Tangible Property in the United States
- Chapter 10: Foreign Business Provision of Services in the United States
- Chapter 11: Exploitation of Business Assets Outside the United States
- Chapter 12: Use of Foreign Tangible Property in the United States
- Chapter 13: Use of Foreign Intangible Property in the United States
- Chapter 14: U.S. Withholding Taxes on Foreign Businesses



2011 Paperback

Product# PPM1201P

ISBN 978-0-87051-997-0

Leading an Accounting Firm: The Pyramid of Success

Author: Troy Waugh, CPA, MBA

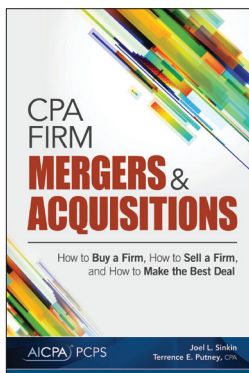
The secret ingredient to any successful firm is great leadership. This new book demonstrates that great leadership skills can be nurtured and learned.

Using the model of the pyramid to illustrate his concept, author Troy Waugh builds a case for ongoing leadership development, guiding students through the essential ideas and practices that are at the core of great leadership and great firms. Using this powerful framework, students will be able to improve their personal leadership and build great leaders.

This text covers the full spectrum of leadership development, including:

- Leading Self
- Leading Staff
- Leading Systems
- Leading Synergy

Plus, hear from more than 40 of the profession's top leaders. Recognizing the multitude of approaches to leadership, Waugh reached out to colleagues in some of the most well-led firms in the profession and asked them to share their leadership experience and philosophies.



2013 Paperback

Product# PPM1304P

ISBN 978-1-94023-512-7

CPA Firm Mergers & Acquisitions: How to Buy a Firm, How to Sell a Firm, and How to Make the Best Deal

Authors: Joel L. Sinkin and Terrence E. Putney, CPA

Authors and transition experts Joel Sinkin and Terrence Putney demonstrate that it is possible to arrive at a reasonable deal where retiring partners are paid a satisfying price for the practice they've built, remaining partners make more than they did before, and new owners take on a practice that is poised for continuing success and potential growth.

Sinkin and Putney share their best advice on how to:

- Determine a firm's value,
- Get to know the potential partner in a deal,
- Select a successor clients will love,
- Structure alternative deals,
- Avoid roadblocks,
- Prepare a practice continuation agreement,
- Perform due diligence,
- Execute a win-win deal, and
- Time and plan for a transition.

Each chapter concludes with an Action Agenda to help spur planning. Plus, it includes a collection of practical tools to assist students through the process of buying, selling, or merging, including practice summary tools, an annual succession planning checklist, sample practice continuation agreement, sample client announcements, due diligence tools, and sample transition letters.



2012 Paperback

Product# PPM1206P

ISBN 978-1-93735-127-4

Performance Is Everything: The Why, What, and How of Designing Compensation Plans

Authors: August J. Aquila, Ph.D., and Coral L. Rice

Compensation is the largest expense that a firm incurs. And yet, few firms really manage it well. The trick is realizing it is more complex than just splitting the pie.

The crucial issues of compensation and performance are inextricably linked. In this important resource, experts August Aquila and Coral Rice offer a unique perspective on how to align compensation and performance management plans in order to boost performance, maximize profits, and keep both staff and clients happy.

The authors convey, in the simplest and clearest terms, how firms can improve overall firm performance by engaging in the following activities:

- Develop a compelling vision
- Develop a strategy for what they want to accomplish
- Have the right systems in place to help achieve the strategy
- Align individual goals with firm and departmental goals
- Create an effective performance review system
- Monitor performance monthly and quarterly for trends
- Provide higher performers with more rewards than average performers

Ultimately, this guide is based on what other firms are doing, and outlines why it's working or why it's not. By guiding students through a process and providing them with the tools to design a partner and staff compensation plan, *Performance Is Everything* will help them develop the plan that works.

Start your students off on the right foot with **AICPA Student Affiliate Membership!**

The AICPA Student Affiliate membership is available for those who are part time or full time students who have not yet passed the CPA Exam. Being an AICPA Student Affiliate Member means they'll have access to tons of great stuff to help them along the path to becoming a CPA and membership is completely free!

AICPA Student Affiliate Members:

- Are eligible to apply for exclusive scholarship opportunities.
- Get special discounts on AICPA conferences.
- Have access to industry news and publications such as the AICPA News Update and CPA Letter Daily via email as well as the online version of the Journal of Accountancy.
- Get exclusive discounts and offers on products and services from partners like Hertz, Dell, FedEx and many more.
- Qualify for special deep discounts and access to the latest industry information at a fraction of regular AICPA Member prices on select products

Encourage your students to visit **ThisWayToCPA.com** today to learn more about the exciting opportunities available to help them in pursuing their career in the profession.

AICPA Accounting Competition

The annual AICPA Accounting Competition challenges undergraduate students to provide solutions to a real-world accounting case.

Student teams with the best proposals will advance to the final round where they will compete for money for themselves and for their schools!

The competition launches in mid-August. Students can register at ThisWayToCPA.com to receive updates on important competition dates and deadlines.

The topic for this year and registration will be available in early August. Resources for the competition will be available for academics at the AAA Conference.

AICPA Legacy Scholarships

The AICPA is committed to supporting accounting education for the next generation of leaders within the CPA profession.

Each year, approximately 100 full-time accounting students, dedicated to pursuing their CPA license and with financial need for their secondary education, are offered awards ranging from \$1,000 to \$5,000.

Interested students can learn more about the AICPA Legacy Scholarships and apply online at ThisWayToCPA.com/AICPAScholars.

Check out these resources available from the AICPA academics area!

AICPA Academics LinkedIn Group

Join the private AICPA Academics LinkedIn group and stay informed of the latest news and trends related to accounting education and the profession. Take part in the discussion or take a back seat and see what others are talking about!

Accounting Professor's Curriculum Resource

The AICPA Academics area is proud to offer award-winning accounting curricula designed to encourage faculty and expand the knowledge of accounting students. The curricula highlighted in the tool have been recognized for their excellence and received one of three curriculum awards facilitated by the AICPA. The Professor's Curriculum Resource can be customized by following the directions within the Resource. This resource is an AICPA member benefit and can be accessed at aicpa.org/academics.

Curriculum and Achievement Awards

Accounting educators play a large part in influencing and preparing future accounting professionals. It is for that reason that the AICPA facilitates and bestows the following five awards to recognize the outstanding curriculums and distinguished achievements as academic stewards to the accounting profession.

- **Bea Sanders/AICPA Innovation in Teaching Award**
The Bea Sanders/AICPA Innovation in Teaching Award recognizes and disseminates exceptional teaching in the first course sequence in accounting.
- **Mark Chain/FSA Innovation in Graduate Teaching Award**
The Mark Chain/FSA Innovation in Graduate Teaching Award recognizes and disseminates exceptional graduate-level accounting teaching practices.
- **George Krull/Grant Thornton Innovation in Junior and Senior Level Teaching Award**
The intent of this award is to both recognize and disseminate successful innovative practices in the teaching of junior- and senior-level accounting courses that continue to enhance accounting majors' interest in accounting and pursuing the CPA profession as a career.
- **AICPA Distinguished Achievement in Accounting Education Award**
The Distinguished Achievement in Accounting Education Award recognizes full-time college accounting educators distinguished for excellence in teaching and for national prominence in the accounting profession.
- **AICPA/AAA Notable Contributions to Accounting Literature Award**
Sponsored by the AAA and AICPA, this award recognizes outstanding articles, books, monographs, AICPA-sponsored research students, and accounting literature appearing in other types of publications. Academic and practitioner nominations are welcome.

Interested faculty can learn more about the awards application and timeline online at aicpa.org/educatorawards.

Extra Credit Newsletter

This newsletter provides one news source for education and profession related issues, a quick-read publication to accommodate busy schedules and articles with classroom applications. Every month subscribers can look forward to content on a variety of topics to help inspire and engage the next generation of CPAs. Subscribe at aicpa.org/extracredit.

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