

NEW STAFF • S CORPORATION • GAAP • PARTNERSHIP • FASB • MULTI-STATE
AUDITING • LLC • SENIOR STAFF • LIQUIDATION • FRAUD • C CORPORATION
RISK ASSESSMENT • MANAGERS • CONSOLIDATED TAX RETURNS • SAMPLING
ROTH 401(k) • GOVERNMENT AUDITING STANDARDS • DEPRECIATION • ESTATE
AUDIT UPDATE • PARTNERS • INTERNAL CONTROLS • TAX PLANNING • UPDATE
MANUFACTURERS' DEDUCTION • SUBSTANTIVE TESTING • ACCOUNTING • SAS
YELLOW BOOK • PENSION • FIRM-WIDE • INDIVIDUAL • TAX UPDATE • TRAINING
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SURGENT McCOY, CPE LLC



COMPREHENSIVE CATALOG OF IN-FIRM STAFF TRAINING 2006-2007

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SURGENT McCOY'S COMPREHENSIVE CATALOG OF IN-FIRM STAFF TRAINING

Surgent McCoy CPE, LLC is the leading provider of staff-level education programs to CPA firms throughout the nation.

Many of the top 100 CPA firms use Surgent McCoy to create a tailored program for all levels of experience, from beginning staff to managers and partners, in tax, accounting and auditing, and other areas.

Surgent McCoy provides the most qualified discussion leaders in the industry. We selectively choose speakers who are both very knowledgeable and also have a gift for teaching.

We work with CPA firms of all sizes to design the curriculum of training that will best meet each group's particular needs.

On the following pages, you will find a list of staff-level training courses in both tax and accounting and auditing that can be tailored to meet your firm's goals.

Please keep in mind that the topics listed for each level are suggestions based on our many years of experience in providing staff training. We can provide any course from our catalog of over 70 topics to meet the needs of any level of your staff.

In-firm training is not always just about live seminars. Consider supplementing your training with our extensive catalog of self-study courses and packages. Our self-study courses range from 2-20 credit hours, and our packages can give your staff the flexibility to choose from a number of different topics. The last page of this booklet illustrates some of the options available in this area.

For detailed course information, please visit our Web site at www.cpenow.com. For scheduling, pricing, and all other details, please contact our Director of Business Development, Katie Surgent, at (212) 785-8407 or surgentk@cpenow.com.

Tax Staff Level 1 Training: New Staff (0+ years of experience)

To provide optimum training, Surgent McCoy suggests three or four days of training at this level. However, a two-day curriculum, focusing on business, is also available. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Suggested 2-Day Curriculum

- Preparing Corporate Tax Returns for New Staff and Para-Professionals (PCTR)
- The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns (PLPS)

Suggested 3-Day Curriculum

- Preparing Individual Tax Returns for New Staff and Para-Professionals (PITR)
- Preparing Corporate Tax Returns for New Staff and Para-Professionals (PCTR)
- The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns (PLPS)

Suggested 4-Day Curriculum

- Preparing Individual Tax Returns for New Staff and Para-Professionals (PITR)
- Preparing Corporate Tax Returns for New Staff and Para-Professionals (PCTR)
- Surgent McCoy's Guide to Understanding the Key Issues and Preparing S Corporation Tax Returns (IPSC)
- Surgent McCoy's Limited Liability Company and Partnership Tax Preparation Workshop (LLPW)

Tax Staff Level 2 Training: Entry-Level Staff (1-3 years of experience)

Three days of training is ideal at this level. Surgent McCoy can customize training based on the track that best suits your firm's specialization. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Suggested Track #1: Business Topics

- Surgent McCoy's Case Studies in the Life Cycle of an S Corporation (LCSC)
- Surgent McCoy's Case Studies in the Life Cycle of a Limited Liability Company (LCLL)
- Surgent McCoy's Case Studies in the Life Cycle of a Closely Held C Corporation (LCCC)

Suggested Track #2: Specialty Topics

- Surgent McCoy's Guide to Tax Research: Doing It Smarter, Better, and Faster (SGTR)
- Surgent McCoy's Complete Guide to Tax Depreciation, Amortization, and Sale of Property – Issues, Planning, and Answers (DASP)
- Toolbox for the Preparation of Tax Compliance Returns: Forms 990, 709, and 5500 (TTCR)

Suggested Track #3: Multiple Topics

- Surgent McCoy's 1040 Tax Season Survival Guide (TSSG)
- Comparing and Contrasting the Tax Aspects of S Corporations, Partnerships, C Corporations, Sole Proprietorships, and Limited Liability Companies (CCTA)
- *Select any topic from Tracks 1 or 2, or choose another topic from our catalog.*

Tax Staff Level 3 Training: Experienced Staff (3+ years of experience)

Once again, three days of training is ideal for this broad area that is designed for experienced staff who have not reached manager or partner level. Choose one of our suggested tracks below, or we will work with you to come up with a specialized curriculum from our catalog of courses. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Suggested Track #1: Estate-Planning Topics

- Mastering the Fundamentals of Estate Planning (MFEP)
- Fiduciary Income Tax Returns: Form 1041 Workshop (1041)
- Federal Estate and Gift Tax Returns: Forms 706 and 709 Workshop (GIFT)

Suggested Track #2: Business Topics

- Surgent McCoy's Ground Rules for Consolidated Tax Returns (GRCT)
- Surgent McCoy's Tax Workshop on the New Manufacturer's/Producers' Deduction (MANU)
- The Complete Guide to Liquidation of Business Entities (CGLB)

Suggested Track #3: Multiple Topics

- Surgent McCoy's Advanced Individual Income Tax Return Issues (STRI)
- Small Business Retirement Plan Review: New Roth 401(k)s, KEOGHs, Traditional 401(k)s, IRAs, SEPs, and SIMPLEs (SBRP)
- Select any topic from Tracks 1 or 2, or choose another topic from our catalog

Tax Staff Levels 4 & 5 Training: Managers and Partners

*M*anagers and partners often do not have time for more than one or two days of training at a time. Therefore, instead of designing tracks as we do for other levels of training, we have divided this training into two segments: tax planning and technical training. Select any of the courses listed, or choose any of the other topics from our extensive catalog. For more information, visit our Web site at www.cpenow.com, or contact Katie Sargent at (212) 785-8407 or surgentk@cpenow.com.

Level 4: Tax Planning (8-hour courses)

- The Best Income Tax, Estate Tax, and Financial-Planning Ideas of 2006 (IEFP)
- How to Beat the IRS Legally: Tax Planning and Strategies for Individuals (BILI)
- How to Beat the IRS Legally: Tax Planning and Strategies for the Closely-Held Business (BILB)
- Top Rainmaking Strategies from Jack Sargent: One Day that Will Dramatically Change Your Tax and Financial Planning Practice (BEXP)
- Selected Critical Issues for the Estate Planner (SCEP)

Level 4: Tax Planning (8-hour courses) – continued

- Advanced Form 1041 Practice Workshop (AP41)
- The Best Estate Planning Update Course by Sargent McCoy (BEUC)
- Negotiations and Tax Aspects of Buying and Selling a Business (NTAB)

Level 5: Technical Training (each can be an 8-hour or a 16-hour course)

- Advanced LLC and Partnership Tax Strategies and Issues
- Advanced S Corporation Tax Issues

Firm-Wide Tax Training: Annual Update Courses

Each of these 8-hour courses is suitable for staff at any level. Surgent McCoy courses are constantly updated to reflect the most current cases, rulings, and regulations, and provide practical examples and case studies to illustrate key points. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Suitable 8-Hour Courses for Staff at Any Level

- The Best Federal Tax Update Course by Surgent McCoy (BFTU)
- The Best Individual Income Tax Update Course by Surgent McCoy (BITU)
- The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent McCoy (BCPE)

Accounting and Auditing Training

Although Surgent McCoy offers the most options in the area of taxation, we also offer a number of accounting and auditing courses to effectively train your staff. Chief among these are five levels of audit staff training, which include audio, PowerPoint, and text materials and can be used with a Surgent McCoy facilitator, a firm-provided facilitator, or in a self-study format. We also offer a one-day course to advise your staff on the eight recently-issued risk assessment SASs, plus accounting and auditing update courses, fraud courses, and Yellow Book courses. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Audit Staff Training Courses

- Surgent McCoy's Basic Audit Staff Training – Level I (AST1)
 - 16 hours – for new auditors with 0-4 months of audit experience
- Surgent McCoy's Experienced Audit Staff Training – Level II (AST2)
 - 16 hours – for auditors with 4-20 months of audit experience
- Surgent McCoy's Beginning In-Charge Training – Level III (AST3)
 - 16 hours – for staff with 21-36 months of audit experience
- Surgent McCoy's Experienced In-Charge Training – Level IV (AST4)
 - 16 hours – for professionals with 3-5 years of audit experience
- Surgent McCoy's Management Skills Training – Level V (AST5)
 - 8 hours – for professionals with greater than 4 years of audit, tax, or other experience

Firm-Wide Fraud Courses

- Fraud: Catching the Crooks Who Cook the Books (CCCB)
- Implementing SAS No. 99: Finding Fraudulent Financial Reporting and Misappropriation Schemes (ISFR)

Firm-Wide Accounting and Auditing Update Courses

- Changing Your Audit Approach to Comply with the New Risk Assessment SASs (NRAS)
- Current Developments in Accounting, Auditing, and the Accounting Profession (CDAA)
- Surgent McCoy's 2006 FASB/SAS Update Course (FASB)

Yellow Book/Audit Training

- Surgent McCoy's Audit Workshop: Best Practices in Planning & Designing a High-Quality and Profitable Audit (AWPD)
- Surgent McCoy's Practical Guide to Better Substantive Testing and Auditing of Internal Controls (TAIC)
- Surgent McCoy's Audit Workshop: Best Practices for Audits in Compliance with Government Auditing Standards and OMB Circular A-133 (AWAC)

Self-Study Courses and Packages

Self-study can be a great supplement, or an effective alternative, to any firm's training curriculum. Surgent McCoy's self-study catalog includes over 100 courses available in downloadable on-line, CD-ROM, and textbook formats. Courses range from 2-20 credit hours to meet your particular needs. Choose from one of our existing packages, or Surgent McCoy can design any custom self-study package from our extensive list of course options. Some examples are listed below. For more information, visit our Web site at www.cpenow.com, or contact Katie Surgent at (212) 785-8407 or surgentk@cpenow.com.

Best-Selling Standard Packages:

- **Surgent McCoy's Comprehensive CPE Library:** a one-year subscription to 94 tax, accounting and auditing, and management consulting courses. All courses are available for download, and all final exams are taken on-line for instant grading and certificates. You can also opt for the CD/on-line version, which gives staff the option to view courses on the CD or download the material. The Library is designed for firms – the more users you purchase, the more money you save!
- **Surgent McCoy's Essential CPE Collection:** smaller than the Library, but just as flexible, the Collection gives you a full year's access to 39 courses and over 200 hours of CPE. All courses are available for download, and all final exams are taken online for instant grading and certificates. You can also opt for the CD/on-line version, which gives staff the option to view courses on the CD or download the material. This great value is our best-selling package ever!

Custom Package Options:

- **Purchase a block of credit hours:** Buy a set number of credit hours, and choose your courses throughout the year. You will receive a contact phone number and email address for your customer service agent at Surgent McCoy, and simply contact us to purchase any course from your pool of hours. We will then forward to you serial numbers to download your selected course(s).
- **Design a package with specified courses:** Just tell us which courses you want and how many users you have, and we will design a custom package to meet the exact needs of your firm.

Ethics Courses

Surgent McCoy now offers self-study ethics courses that meet the requirements in many states. Our ethics courses can be included as part of any package, or can be purchased as stand-alone courses.

