# Developing a Successful Conference

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# INTRODUCTION

Thank you for your participation in the development of high-quality educational programs for the Foundation for Accounting Education (FAE). Your input enables us to provide a continuing professional education curriculum to accountants in a variety of specialties, as well as related professionals in other industries.

Guidelines are provided to all committees as a tool to aid in developing educationally sound programs. The FAE staff function as conference committee support for logistics, programming, and marketing. Therefore, please do not hesitate to contact us.

Our success and growth has been due largely to dedicated volunteers, like you, who donate your time and resources to planning and delivering successful FAE conferences. Thank you for your continued commitment to quality educational programming.

# I.   CONFERENCE PLANNING DEADLINES

**This timeline is a *mandatory set of deadlines* which will ensure materials are received in time for a robust marketing campaign.**  Failing to meet these deadlines will compromise the marketing efforts and turnout of your conference. Your FAE conference coordinator and marketing strategist will be happy to work with you to overcome any hurdles you may have in meeting these deadlines.

| *Months Before Conference* | *Task/Due Date* |
|---|---|

**11**   One-month post-conference, select your **conference chairperson and planning subcommittee of up to 3 members**. Assign a subcommittee that will be committed to a contemporary, professional and technically relevant conference. As chair of the committee, it is your responsibility to oversee the conference subcommittee to ensure the session topics are current, and interesting, and the marketing deliverables are provided on schedule.

Your FAE conference coordinator will provide your conference evaluation results **3-4 weeks** post-conference for the committee to review.  This will provide your planning committee with critical feedback on the topics attendees were interested in hearing about, and on how your speakers were received.

Your conference coordinator and your marketing strategist will reach out to the committee chair to schedule a **mandatory planning meeting** to discuss both the past conference and to plan the upcoming conference.

**10**   The first **conference planning meeting** will occur between the conference chair, subcommittee, FAE conference coordinator and marketing strategist.

At this meeting your conference coordinator will identify the date of your next conference.  Please inform him/her of any similar or conflicting events within the industry that may be taking place on or close to your scheduled conference date.

**To be considered for a conference the subcommittee must have emailed fae@nysscpa.org the following information *prior* to the conference planning meeting:**

    1.) Name of Committee

    2.) Anticipated Number of Attendees

    3.) Objectives of Conference

    4.) Target audience (specifically, which CPA specialties)

    5.) Why is there a need for this conference?

**Plan topics** based on issues that are hot/new, advancement of the subject matter, emerging trends etc. If you must repeat past topics, highlight what is new and interesting about them. Simply repeating topics and topic descriptions from past conferences will adversely affect the success of the conference. Attendees are looking for new, relevant, and practical information to add to their knowledge base.

*10*

Your conference coordinator will email the subcommittee the **Conference Content Template** and **Marketing Strategy Questionnaire** which will help to start formulating your agenda.

Hold subsequent monthly conference planning meetings with your conference coordinator and marketing strategist to determine specific topics, speakers, conference formats, presentation methods and educational elements of your conference.

**Communicate your progress**, challenges, or questions at all times to your conference coordinator along the way.  FAE can only help you if we hear from you.

*7-9*

**Contact and confirm speakers, and develop topic descriptions** with them.

Select speakers based on their knowledge and their ability to successfully deliver the subject matter.  A good way to test out if a speaker will be a success is to have them speak for your committee at a technical session.  If you plan to have a panel, schedule a conference call or meeting for the panelists and moderator to meet and review the session topic, and assign each panelist an area of focus.

Generally, a 4-hour conference will have between **4-7 speakers** and an 8 hour conference will have between **8-10 speakers.** _**If you wish to go above this number, please discuss this with your FAE conference coordinator before confirming with the speakers.**_

**6**     **Confirm all your speakers**. Please be sure you have confirmed each speaker's **session title, topic description, and time slot** with them at least 6 months prior to the conference.  Please also be sure to inform the speaker that the conference will be webcast, and that they must review and sign our Speaker Release Form (**see Attachment 1**).

Submit a **Contact List to FAE in a Word or Google document**. Include the conference planning members and all speakers. This should contain all names, credentials, titles, firms, addresses, phone numbers and emails. For high profile speakers, we will require the contact information of their assistants in order to communicate pertinent information.

**6**     **Marketing Strategy Questionnaire** and **Conference Content Template due to FAE**.  _Missing this deadline will adversely affect the amount of attention marketing can give to your conference and may result in your conference being postponed to a later, available date_.

If the conference chair is unavailable, designate a **marketing liaison** from your conference planning subcommittee that will work hand-in-hand with our marketing department to identify target audiences (inside and outside the Society) and suggest associations, websites and journals to promote the conference. The Society's marketing strategist will research and evaluate all suggestions and execute accordingly, recognizing budgetary constraints.

**4-5**     Work with speakers, as necessary, to review program concepts, outlines and course materials.

***2 1/2***         Confirmation letters will be sent to speakers thanking them for agreeing to speak and detailing FAE speaking requirements, event details, travel and reimbursement policies, and deadlines.

***2***         Designate a **webcast liaison**. This is a committee member who will receive emailed questions on their smartphone, tablet or laptop from the live webcast participants. The liaison will have a handheld cordless microphone with them throughout the program. The webcast liaison will also field questions from the audience. All comments and questions made during the conference must be made into the microphone in order for the live webcast participants to hear.

***2***         **Designate a self-study liaison.** Each conference will be recorded, edited and made available as an On-Demand self-study product. In order to grant CPE credit to the viewer, a self-study exam must be completed and a passing grade achieved. Each 50 minutes of presentation time, or 1 CPE credit hour, requires a total **of 5 multiple choice questions** for the self-study exam (please note that True/False questions are not acceptable).

        A full day conference consists of 8 CPE credit hours or 400 presentation minutes. Therefore, FAE requires a total of **40 questions and answers** submitted to the conference coordinator 4-6 weeks prior to the conference. Please designate one committee member to be responsible for collecting all questions and answers received either directly from the speakers, or if applicable, the moderators of the panels. Please remember that questions must be based on the course content.

***1-2***         **Encourage every member of your committee to attend the conference.** This will motivate them to become more actively involved in reviewing the conference performance and making informed suggestions for the next one. It is important that your committee supports the hardwork of your conference volunteers and speakers.

*1 1/2 +*   **Submit all course materials** to your FAE conference coordinator at **minimum 5-6 weeks prior to the conference.** This will enable FAE to review the materials for technical content and prepare them for attendees to print prior to the conference.

<u>*Materials received less than 5 business days prior to the conference will not be made available to the attendees.*</u>

*Conference Day*   Relax, and enjoy a well-developed and planned conference.

# II.    CONFERENCE PLANNING CONSIDERATIONS

## *Performance-Based Objectives*

It is important to define the learning objectives of the conference to identify what knowledge participants should have gained upon completion.  These should be stated in **performance-related** terms, e.g., **identify, perform, write, determine, compute, plan, distinguish,** etc.  When you are setting a learning objective, begin with the phrase, **"To enable the participant to:"**

These objectives will be reviewed and approved by the FAE education manager when the Conference Request is submitted.

The learning objectives that you establish for the conference must be realistic and achievable.

Several factors will influence whether the objectives will meet these criteria:
- Length of the program or conference segment.
- Experience level of the target group of participants.
- Level of knowledge established for the participants.
- Presentation methods used.
    - Lecture
    - Panel
    - Case Study

The most effective educational programs have:
- Consistency between learning objectives and presentation methods.  If the objectives are to apply, to compute, to perform, etc., the presentation methods should include the opportunity for the participant to participate in these activities.
- A variety of presentation methods and aids.
- Most importantly, participant involvement.

## *Curriculum (Field of Study) Areas*

Each CPE presentation is designed under a specific curriculum area: Accounting; Advisory Services; Attestation; Auditing; Professional Ethics; Specialized Knowledge and Applications Related to Specialized Industries; and Taxation.

Please identify which area each presentation falls under.  If you need assistance with this the FAE education manager or your conference coordinator can help direct you.

To review the definitions of these areas, see Appendix D.

# III.   SPEAKER MATERIALS

All attendees of FAE programs will receive electronic course materials. The material contains a narrative or outline summary of each speaker's presentation along with other material, such as PowerPoint slides, that the speaker feels is appropriate. The speaker is responsible for assembling all material for his or her session and delivering it in final form, to the FAE conference coordinator, and to the conference chairperson for review, **on time.**

The guidelines that follow describe the responsibilities of the speaker in developing and submitting material for the conference. The conference chairperson should ensure that all speakers understand and agree to these requirements.

## *Format*

The two formats that are most frequently chosen are:
1.) Detailed outline
2.) PowerPoint presentation

The following guidelines apply to both formats:

1.) **Materials are available online.** All presentations submitted by presenters will be saved in a pdf format. The materials will then be made available to registrants and speakers via an emailed link. There will be no printed materials on-site.
2.) The length of the material will be influenced by the nature of the topic and the degree of detail the speaker feels is necessary to realize the learning objectives of the program.
3.) Submit the course material in PowerPoint, Word, or PDF format; FAE cannot make editorial or cosmetic changes to the material.
4.) The material should generally follow the oral content of the speaker's presentation.
5.) If tables, figures, sidebars, etc., are used, they should be properly referenced within the body of the outline or narrative.
6.) The use of examples and illustrations is strongly encouraged.
7.) If tax forms or pro-forma schedules are included in the material, they must be <u>originals</u> or <u>clear. clean, cited</u> reproductions.
8.) If forms are copied from a tax service, all wording added by the publisher should be deleted.
   a.  Figures entered onto tax forms or schedules should be typewritten.
9.) The speaker is responsible for obtaining and submitting to FAE written permission to use any copyrighted material. Add to the copyrighted material any required credit line in the form/presentation specified by the copyright owner.
10.) Payment of any fee required by the copyright owner is the responsibility of the speaker.

11.) Proofread the material to eliminate errors in:
   a. Technical content
   b. Typing

12.) In addition to the course materials, speakers must submit **5 multiple choice questions** for the On-Demand presentation that will be made available.

13.) Any **<u>edits made to the course materials are due by 6p.m., 5 business days prior to the conference</u>**.  Any materials submitted after this date will not be made available to the participants.  You also run the risk that any updated versions may not make it into the presentations uploaded the day of the conference.

# IV. **CONFERENCE PROTOCOLS**

The following policies and protocols will directly affect the conference. They should be reviewed carefully and discussed by the committee. Exceptions to the policies may be requested, but will be granted only in unusual circumstances.

## *Travel Policy and Expenses*

For speakers living outside the conference area, reimbursement for the following will be provided:

1.) The lesser of coach round trip airfare, rail fare, or auto use at the prevailing IRS mileage allowance.
2.) Transportation to and from, and parking at the airport, if required.
3.) For airline arrangements, you may wish to contact our agency, World-Wide Travel Associates, at **203.758.6241**. Please provide our agent, Sandy Piccirillo, with the full conference title and course code, as well as the name of your FAE conference coordinator.
4.) Your conference coordinator will make hotel room arrangements, upon request. Out-of-town speakers should arrive the night before the conference, in case of travel problems or weather conditions the day of the conference.
5.) Dinner of up to $40, the night before the conference is covered.
6.) A continental breakfast is provided the morning of the conference, and lunch is served during the luncheon portion of the conference.
7.) **No alcohol will be reimbursed.**
8.) For speakers within the conference area, local travel expenses will be reimbursed.
9.) **All receipts must accompany the expense reimbursement form and be turned in within two weeks of the program.** Instructions can be found on the form provided by your conference coordinator.

## *Registration Fees*

- Registration fees are set in advance by the FAE Board of Trustees, and cannot be altered by a committee.
- The member fee is available to all members of the NYSSCPA. A discount fee is available through the FAE VP program (formerly, POP) for individuals and firms.
- Non-Members of the NYSSCPA must pay the Non-Member fee.
- Complimentary registrations for the program are provided to the speakers, conference chair and co-chairs, webcast liaison, and self-study liaison. Government officials may invite a guest from his/her same office.

## *Sponsorship*

There are various levels of conference sponsorships that FAE offers. Sponsors should be selected based on their eligibility to improve the success of the conference. It is imperative that the FAE marketing strategists work directly with the sponsors to ensure proper communication. A co-sponsored conference must be sponsored under the Foundation's Sponsor Number and will require compliance with the standards of the New York State Board of Accountancy.

## *CPE Credits*

The primary purpose of a conference is to provide quality education for the participants. An all-day conference can qualify for up to eight (8) CPE credits (50 minutes of content equals one CPE credit). Certain topics presented may not qualify for credit in New York State, but may qualify in other states and meet the NASBA and AICPA requirements. FAE is registered with NASBA as a sponsor of CPE.

Depending on technical content, some programs may meet the requirements for CFP Certification, for CLE Credits and PACE Credits. Once this is determined, the necessary steps will be taken to secure and advertise to potential attendees.

Speakers are entitled to receive CPE credit based upon actual presentation time. Up to two credit hours of preparation time and one credit of speaking time for each hour of presentation may be received, not to exceed 50% of their required overall CPE credits. The New York State Mandatory Continuing Education Requirements are on their website: www.OP.NYSED.Gov or more specifically, www.op.nysed.gov/prof/cpa/cpace.htm.

## *Live Webcast:*

We will be webcasting the conference live. The web attendees have the opportunity to submit questions via email throughout the day.

1. **Webcast Liaison: Please designate** someone at the conference to receive emailed questions and pose them when appropriate. The webcast liaison should be on the committee, and should have a smartphone, tablet or laptop that can receive emails. If the conference is at the FAE Learning Center, we will provide you with a laptop.

2. The liaison will be given a cordless, handheld microphone for the day and will ask the questions when appropriate. They will also assist with questions submitted in-person from the audience throughout the day. **ALL QUESTIONS AND COMMENTS THROUGHOUT THE DAY MUST BE MADE INTO A MICROPHONE IN ORDER FOR THE WEB ATTENDEES TO HEAR.**

## *<u>On-Demand Self-Study Requirements:</u>*

       As part of the FAE's mission to provide the best in CPE opportunities for NYSSCPA members and other accountants and financial professionals, we have greatly expanded the use of live webcasts of our conferences and the subsequent self-study availability of each conference. Unlike the live webcast of the conference, in order to earn CPE credit, the purchasers of the on-demand self- study version of the program must complete an exam after viewing the archived program. The self-study video is created directly from the recording of the live webcast.

1. We ask that you provide 40 multiple-choice questions for a full-day, eight (8) hour conference, divided up equally (5 per session) for each session (note that True/Falsequestions are not acceptable).

2. **<u>Self-Study Liaison</u>**: The liaison should also be on the committee, preferably onthe planning committee. The liaison will be responsible for collecting all of the speaker questions and sending all of questions and answers, in one Word document, to the FAE conference coordinator.

3. The questions must be based on the session given at the conference. Remember that the self-study program is a copy of the live webcast.

# V. PLANNING CHECKLIST & KEY FAE POLICIES

<u>**PROGRAM DEVELOPMENT:**</u>

1. **Create Conference Planning Committee**

   - Committee should be up to 3 members including committee chair (committees are encouraged to bring new leaders and thus, a new perspective to the conference)

2. **Submit Conference Request Email to fae@nysscpa.org**

   - Name of Committee
   - Anticipated Number of Attendees
   - Objectives of Conference
   - Target audience (specifically, which CPA specialties)
   - Why is there a need for this conference?

3. **Meet With the FAE Conference Coordinator and Marketing Strategist**

   - Review prior year's conference results (budget, attendance, feedback, pre-planning, success/room for improvement, etc.)
   - Set learning goals for the new conference
   - Discuss and establish marketing action plan

4. **Submit Agenda and Marketing Questionnaire for FAE's Approval No Less Than 6 Months Before Conference**

   - Topic Title and Description
   - Speaker Bio and Contact Information (phone number and email address)
   - All speaker materials including PowerPoint slides, etc. (Due 5-6 weeks prior to conference)
   - 5 On-Demand Self-Study Questions (Due 4-6 weeks prior to conference)
   - Speaker Confirmation/Signed Speaker Release Form
   - Quality control committee to review and approve program agenda and speakers

<u>**KEY FAE POLICIES:**</u>
The planning committee must seek approval from FAE Education Manager for any exceptions.

1. **Number of Speakers**

   - Maximum of 10 speakers for an 8-hour program
   - Maximum of 7 speakers for a 4-hour program

2. **Number of Panels**

   - One (1) panel for conferences with less than 120 in-person registrants
   - Two (2) panels for conferences with over 120 in-person registrants

3. **Number of Panelists**

   - Maximum of two (2) panelists for each 50-minute session
   - Maximum of three (3) panelists for each 75-minute session

4. **Number of Concurrent Sessions**
   - Planning committee must seek FAE approval for concurrent sessions or separate learning tracks

5. **Technical Review of Speaker Material and Sign-Off**

   - Conference planning committee members must review all speaker materials for accuracy, relevancy, and quality before submitting to FAE for final review and approval
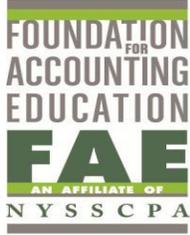
# Your FAE Support Team

| Name | Title | Phone | Email |
|------|-------|-------|-------|
| Reva Brennan | Chief Operating Officer | 212-719-8318 | rbrennan@nysscpa.org |
| Kenan Mammadli | FAE Education Director | 212-719-8310 | kmammadli@nysscpa.org |
| Elaine Brooks | FAE Professional Education Manager | 212-719-8460 | ebrooks@nysscpa.org |
| Lara Berlyne | FAE Professional Education Coordinator | 212-719-3472 | lberlyne@nysscpa.org |
| Annica Penn | FAE Virtual Learning Coordinator | 212-719-8346 | apenn@nysscpa.org |
| Emily Frizzell | Marketing Director | 212-719-3435 | efrizzell@nysscpa.org |
| Onyi Atanmo | Marketing & Communications Manager | 212-719-8388 | oatanmo@nysscpa.org |

Appendix A

# CONFERENCE CONTENT TEMPLATE

| | NYSSCPA/FAE – Committee Conference | |
|---|---|---|
| **Date:** | | |
| | | |
| **Session Time** | **Session Title** | **Credit Area** |
| | | |
| | | |
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| | | |

## **CONFERENCE MARKETING STRATEGY QUESTIONNAIRE**

1.  What individuals would be most likely to be interested in this conference (yes, CPAs, but are there certain practice areas that we should focus on?

2.  What non-CPA audiences would be MOST interested in this conference?

3.  Rank the top 4 sessions we should focus on, in order of relevance to our targeted audience (which session will, in our advertising, would raise eyebrows and make a person think, "OK, I really do need to go to this conference." Rank them.

4.  What makes this conference different and unique from any similar event? Why should a CPA attend this conference instead of another similar conference? In your own words, we're not looking for marketing speak here. Tell us why this is relevant.

5.  Who are the most prominent/"famous"/most prestigious in the industry presenters? Who is your "big get"?

6.  What outside organizations (other membership organizations, commercial entities) could we advertise with to market to their members/customers?

7.  What companies/organizations should we contact for selling conference sponsorships to? Do you have any contacts in these organizations?

8.  Do you have any personal leads that we may pursue for conference sponsorships?

9.  Is there anything else about this conference that we should highlight? (Its longevity …. Location, etc.?)

10. What is the theme/ tagline for this conference?

Appendix C

## **SPEAKER AGREEMENT AND RELEASE**

Name of Presenter ("You"): _____  Address: _____
FAE Program Title ("Program"): _____
Location of the Program: _____  Date of Program: _____
Title of Presentation/Paper: _____
Please Sign and Return This Form By: _____ To: _____

As part of its continuing education efforts, the Foundation for Accounting Education (FAE) occasionally records its programs and makes those audio and video recordings, and/or edited transcriptions thereof, available to its members and other professionals interested in the topics being covered.

You hereby grant to FAE the following rights to any written or visual material submitted in connection with your presentation(s) at the Program in any and all media or form of communication whether now existing or hereafter developed: (1) the non-exclusive worldwide right to use, transcribe, publish, reproduce, distribute, sell, display, or license your presentation(s), as presented in the Program, alone or in conjunction with other materials; (2) the non-exclusive worldwide right to use your presentation(s) as part of a course book or in any other publication produced by FAE; (3) the non-exclusive worldwide right to use your presentation to promote and publicize FAE; and (4) the non-exclusive right to use your name, likeness and biography in connection with the advertising, publicity, and promotion of your presentations(s) and/or FAE.

You warrant that you have full power and authority to enter into this Agreement, and that your presentation(s) and any other material you submit (i) are original with you; (ii) are not subject to any third party copyright or that you have obtained permission from the copyright proprietor consistent with this Agreement for use of any third party copyrighted material; and (iii) that publication will not libel anyone or infringe on or invade the rights of others. You agree that you will provide any applicable permission agreements for the use of third party copyrighted material upon request and indemnify FAE for any liability or costs incurred by breach of this warranty.

You acknowledge and agree to comply with FAE's "Open Meeting Policy," which states in part "all FAE programs are open to the media unless they are to conduct business sessions of a confidential nature." "Media" may include print, radio, TV, internet or other journalists as credentialed by the Communications Department, including FAE writers. In addition, you acknowledge that media may record, photograph, or make fair use of portions of your presentation.

Please sign and date Block A below and return this agreement to the program coordinator. Execution of this Agreement does not obligate FAE to publish your presentation or other materials.

Block A

| I hereby consent to the use of my presentation and other materials as described and agree with the provisions of this release form: |
| --- |

**Signature:** _____ **Date:** _____

☐ Please check here if you are a U.S. Government employee and your presentation was written on your own time and was not part of your assigned duties as a U.S. Government Employee.

Block B

If you are a U.S. Government employee and your presentation was written as part of your assigned duties as a U.S. Government employee, please sign below indicating that you agree with the provisions of this release form, except the grant of rights language. A grant of rights is unnecessary as my presentation is considered part of the public domain.

**Signature:** _____ **Date:** _____

Appendix D

**CONFERENCE SPEAKER INFORMATION REQUEST FORM**

IMPORTANT: Return no later than___/__/_____to _____

TIME SLOT: _____

SPEAKER NAME _____ FIRM NAME: _____ ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

EMAIL ADDRESS:_____PHONE:_____

CPA: Yes ☐   No ☐  Attorney: Yes ☐   No ☐     Other Credentials:

**TOPIC TITLE:**

**TOPIC DESCRIPTION (Compelling reason for anyone to attend this session) ELEVATOR PITCH!!**

**CPE SUBJECT AREA(S):** *(Accounting; Auditing; Attestation, Advisory Services; Regulatory Ethics; Specialized Knowledge; Taxation)*

     Please list: _____

**THREE BENEFITS OF ATTENDING (3 MAIN "TAKE-AWAYS")**

OUTLINE/PRESENTATION REQUIRED: 5-6 weeks before the conference (r*equired for CPE credits*)

SPEAKER BIO: Attach a 50 – 75 word bio in MS Word Format Only.

SIGNED SPEAKER RELEASE FORM (attached)

SELF-STUDY QUESTIONS (5 per Session)

We are interested in sponsorship opportunities. List name of organization and contact person.

# NYSED DESCRIPTION OF CPE SUBJECT AREAS

http://www.op.nysed.gov/prof/cpa/cpacesubjects.htm



## Descriptions of CPE Subject Areas Effective September, 2009

The Education Department registers sponsors who award CPA licensees Continuing Professional Education (CPE) credit for participation in formal programs of learning that are in accordance with Section 7409 of New York State Education Law and Section 70.6 of the Regulations of the Commissioner of Education. These statutes require that programs for which CPE credit is awarded: 1) contribute to the development or maintenance of a licensee's professional competence, and 2) fall within one of the subject areas described below. Consistent with the statutory intent, CPE credit will not be given for participation in programs that focus on the marketing of professional services or improving the profitability of an accounting firm or practice.

Clearly some courses could fall into more than one of the prescribed subject areas (e.g. auditing and specialized industries). As a guide, however, a course will be categorized based on its primary focus and predominant subject matter. A ruling on the classification of a specific course may be obtained from the Board office by sending a written request and a detailed description of the course's contents to:

NY State Education Department Office of the Professions
State Board for Public Accountancy 89 Washington Avenue
Albany, New York 12234-1000 Fax: 518-474-6375

## ACCOUNTING:
Courses in this subject area focus on the development of professional knowledge and skills related to generally accepted accounting principles; comprehensive bases of accounting; and/or accounting processes and related financial reporting. Relevant subject matter includes authoritative pronouncements and accounting principles issued by the standard setting bodies as well as related subjects that are generally classified within the accounting discipline.

Individual programs in this subject area could cover newly promulgated financial reporting requirements/standards; accounting concepts and principles; preparation and compilation of financial statements; measurement; recognition and presentation of specific financial statement items; and internal controls for profit and nonprofit entities.

## AUDITING:
This subject area includes the body of knowledge that deals with the basic service of the public accounting profession examining and reporting on financial statements. It also includes the examination or review of internal and administrative controls, operations and/or government programs. Courses on professional conduct and ethics are appropriately categorized in the auditing category.

Individual programs classified in this area could cover audit theory and philosophy; generally accepted auditing standards; evaluation of internal controls; substantive audit procedures; audit sampling; reporting on financial statements; review services; computer and government audits; and Securities and Exchange Commission audit activities and requirements.

## TAXATION:
This subject area includes local, state, federal and international tax compliance and tax planning for individuals, businesses, estates and trusts. Compliance includes tax return preparation and review, as well as Internal Revenue Service examinations, ruling requests and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. It also includes alternative tax treatments and advising clients on tax-saving opportunities.

Programs offered in this subject area could cover tax research and theory; application of tax rules to different forms and types of taxpayers; specialized taxes, return preparation; tax authorities' examinations; rulings and appeals; tax exempt organizations; tax accounting; and employee compensation and tax deferral plans.

## ADVISORY SERVICES:
This subject area encompasses the various advisory services provided by accountants to clients. Traditionally these services involve analyzing, evaluating, designing and, in some situations, implementing the systems that affect the planning, organizing and controlling of any phase of activity in a business or nonprofit enterprise. Less traditional advisory services include technology consulting, personal financial planning and small business consulting.

Relevant programs within this category could cover planning and control systems for business or not-for-profit organizations. These systems could target specific business processes such as manufacturing, marketing, human resources, research and development, and information management.

Practice management courses would be eligible for CPE credit under this category IF the course content focuses on improving the delivery of services to clients. Such courses could cover organizational structure, human resources management, preparation for quality review and other client-related administrative services. Courses that focus on marketing professional services or improving profitability for the accounting firm will not be eligible for CPE credit.

## SPECIALIZED KNOWLEDGE AND APPLICATIONS RELATED TO SPECIALIZED INDUSTRIES:
This subject area focuses on the development of professional skills and knowledge related to specialized industries and business entities. These industries are often identified by the title of an AICPA industry audit guide and employ specialized accounting principles and practices, encounter distinctive tax problems and audit issues, or require unique advisory services.

Individual programs that fall within this category could cover industry specific: accounting and auditing standards; terminology and technology; legislative or regulatory requirements; marketing or distribution systems and issues; economic structures; and sources of financing.

## ETHICS:
This field of study includes coursework which will increase the accountants' knowledge of ethical standards for the profession. Coursework will focus on New York State Education Law, Rules of the Board of Regents and Regulations of the Commissioner of Education. The foundation course will cover topics including introduction to ethic concepts, the psychology of moral development, judgement and values, the sociology of professions, virtue and the role of rules of ethics, public expectations of CPA's responsibilities, and ethical dilemmas. The role of the Board of Regents and the State Education Department, highlighting New York State law, rules, and regulations, including a comparison and contrast to AICPA and New York State Society of CPAs ethics rules, and enforcement of rules on ethics will also be covered.

Ethics coursework in the specific fields of accounting, auditing, and taxation will be acceptable and should include updates on New York State and AICPA ethics rules, ethical guidance in the specialty practice, information on recent litigation related to ethical concerns or issues in the area of specialization, and discussion of case studies in the field relating to ethical issues.

Last Updated: November 21, 2009

Appendix D