

2018-2019 CPE Schedule by Date

Date	Course	Location
5/24/2018	Getting to the Heart of Tax Reform: Individual Income Tax Changes and Planning Strategies	Sioux Falls
5/24/2018	Tax Reform's Impact on Corporations and Pass-Through Entities	Sioux Falls
5/24/2018	2018 Current Practice Issues and Update for Audits of Employee Benefit Plans	Sioux City
6/6/2018	Tax Cuts & Jobs Act: Comprehensive Analysis	Sioux City
6/11/2018	Interpreting the New Revenue Recognition Standard: What All CPA's Need to Know	Rapid City
6/11/2018	The Bottom Line on the New Lease Accounting Requirements	Rapid City
6/12/2018	Annual Update for Accountants and Auditors	Rapid City
6/13/2018	Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes	Sioux Falls
6/25/2018	How to Present Pertinent Financial Data to a Non-Financial Audience	Sioux Falls
6/25/2018	360-Degree Leadership: Leading in all Directions	Sioux Falls
7/10/2018	Not-for-Profit Financial Reporting: Mastering the Unique Requirements	Sioux Falls
7/11/2018	Employment Law Update: Key Risks and Recent Trends	Sioux Falls
8/22/2018	New Tax Law Means New Tax Planning for Agriculture	Sioux Falls
8/28/2018	Estate Planning for the 99%: Portability and More	Sioux Falls
8/28/2018	Adding Value for Clients via Retirement Programs	Sioux Falls
8/29/2018	Partnership and LLC Taxation: Advanced Issues	Sioux Falls
Sept 26-27	SDCPAS Annual Meeting & Convention	Pierre
9/26/2018	Accounting Firm Best Practices	Pierre
9/26/2018	Cybersecurity Awareness and Assurance	Pierre
9/27/2018	Innovative Forecasting and Budgeting: Moving Beyond Traditional Techniques	Sioux City
9/27/2018	Controllers/CFO Update: Hot Topics Facing Today's Financial Professional	Sioux City
9/27/2018	Lease Accounting in Transition	Sioux City
9/27/2018	Construction Accounting: The Impact of the New Standards	Sioux City
9/27/2018	Cybersecurity Awareness and Assurance	Sioux City
9/27/2018	Accounting Firm Best Practices	Sioux City
10/3/2018	This Year's Top Tax and Financial-Planning Ideas	Rapid City
10/3/2018	Guide to Payroll Taxes and 1099 Issues	Rapid City
10/4/2018	Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs..	Rapid City
10/24/2018	2018 Accounting & Auditing Update for the Real World	Sioux City
10/24/2018	Revenue Recognition Issues of Nonprofit Organizations	Sioux City
10/29/2018	Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements	Sioux City
10/30/2018	Tackling the Tough Issues in Adopting the New Revenue Recognition Standard	Sioux City
11/1/2018	Maximizing Your Social Security Benefits	Sioux City
11/1/2018	Guide to Payroll Taxes and 1099 Issues	Sioux City
11/2/2018	Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships	Sioux City
11/8/2018	Tax Advisors Update	Sioux City

Date	Course	Location
Nov 13-14	West River Tax Cluster	Rapid City
11/13/2018	Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, & LLCs	Rapid City
11/14/2018	AICPA's Annual Federal Tax Update	Rapid City
Nov 19-20	Tax Institute	Sioux Falls
11/19/2018	Reviewing Pass-Through Tax Returns: What Are You Missing?	Sioux Falls
11/20/2018	AICPA's Annual Federal Tax Update	Sioux Falls
12/6/2018	Interpreting the New Revenue Recognition Standard: What All CPA's Need to Know	Sioux Falls
12/6/2018	The Bottom Line on the New Lease Accounting Requirements	Sioux Falls
12/7/2018	Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements	Sioux Falls
3/26/2019	Corporate Finance Check-Up: Renovate Your Analytical Toolbox	Sioux Falls
3/27/2019	Annual CFO Spotlight: Reinventing the Finance Role	Sioux Falls

ACPEN Signature

2018 Annual Curriculum

<u>Date</u>	<u>Subject</u>
May 16, 2018	Tax Planning After the Tax Reform Act Second Chance Live Replay: June 1, 2018 Last Chance CPE Replays: December 14, 2018 Best of ACPEN Replay Series: January 11, 2019
June 27, 2018	Not-for-Profit Accounting, Auditing & Tax Update Second Chance Live Replay: July 13, 2018 Last Chance CPE Replays: December 17, 2018 Best of ACPEN Replay Series: January 14, 2019
July 18, 2018	Governmental Accounting & Auditing Update Second Chance Live Replay: August 3, 2018 Last Chance CPE Replays: December 18, 2018 Best of ACPEN Replay Series: January 15, 2019
August 29, 2018	Compilation and Review Update Second Chance Live Replay: September 20, 2018 Last Chance CPE Replays: December 19, 2018 Best of ACPEN Replay Series: January 10, 2019
September 12, 2018	Business Fraud Update Second Chance Live Replay: October 5, 2018 Last Chance CPE Replays: December 20, 2018 Best of ACPEN Replay Series: January 16, 2019
October 17, 2018	Accounting & Auditing Update Second Chance Live Replay: November 2, 2018 Last Chance CPE Replays: December 21, 2018
November 14, 2018	LLCs & Partnerships Update after Tax Reform Second Chance Live Replay: November 29, 2018 Last Chance CPE Replays: December 27, 2018
December 12, 2018	Annual Tax Update Second Chance Live Replay: December 22, 2018 Last Chance CPE Replays: December 28, 2018



**Featured Simulcast:
Audits of Employee Benefits Conference Simulcast**

Employee benefit plan audits present a unique array of challenges. As an auditor, you need the best, most current information and tools to navigate your clients' plan issues. At this specialized conference, hear the latest from the Department of Labor about current rules and regulations and get fresh ideas for increasing the effectiveness and efficiency of your audits. Plus, earn valuable continuing education credits to help maintain your CPA license and meet AICPA Employee Benefit Plan Audit Quality Center requirements.

Date: May 24, 2018 8:30 a.m. – 4:30 p.m. (CST)
Credits: 8
ACPEN code: 1815543

Developer: ACPEN
Location: Simulcast
Price: \$325 members / \$375 nonmembers

The Society has partnered with numerous providers to give members a variety of offerings. Due to the volume of offerings, please check our website for current offerings. New listings are added weekly or monthly.

Search for available webcasts online: **AICPA, ACPEN, Surgent McCoy, CALCPA & CPA Crossings** all in one place by [clicking here](#).

Please note that when ordering webcasts/self-study the Society receives a commission if you order through our website and/or enter referral code, so please consider this when registering.

Non-Sponsored CPE Courses - as a reminder proper documentation is required on all CPE. If you attend non-sponsored courses, you are required to maintain documentation including course title, sponsor, date, credited hours and VERIFICATION OF ATTENDANCE.
A Non-Sponsor CPE Verification Form can be found at www.sdcpa.org

Getting to the Heart of Tax Reform: Individual Income Tax Changes and Planning Strategies

The monumental passing of the Tax Cuts and Jobs Act results in historic tax reform impacting nearly every American. This CPE course provides a comprehensive overview of the changes impacting individuals and families as well as critical financial planning considerations and strategies.

Date: May 24, 2018 (8:30am - 12:00pm)

Credits: 4

Level: Basic

Instructor: Michael Frost

Developer: AICPA

Area: Taxation

Price: E (add \$25 after 5/2)

Location: Eide Bailly LLP

Tax Reform's Impact on Corporations and Pass-Through Entities

The monumental passing of the Tax Cuts and Jobs Act results in historic tax reform impacting nearly every American. This CPE course provides a comprehensive overview of the changes impacting corporations and pass-through entities along with reviewing tax planning considerations for investors, owners and executives.

Date: May 24, 2018 (12:30pm – 4:00pm)

Credits: 4

Level: Basic

Instructor: Michael Frost

Developer: AICPA

Area: Taxation

Price: E (add \$25 after 5/2)

Location: Eide Bailly LLP

2018 Current Practice Issues and Update for Audits of Employee Benefit Plans

The Department of Labor oversight and monitoring of audit quality has intensified and will continue for Employee benefit plan audits for the foreseeable future. EBP audits present a myriad of practice issues and risks that practitioners must address. This advanced course provides guidance and best practices in planning, performing and documenting these audits.

Date: May 24, 2018

Credits: 8

Level: Intermediate

Instructor: Rebecca Lee

Developer: Loscalzo Associates

Area: Accounting and Auditing

Price: C (add \$50 after 5/2)

Location: Delta Hotels

Tax Cuts & Jobs Act: Comprehensive Analysis

The passing of the Tax Cuts and Jobs Act results in historic tax reform impacting nearly every American. This CPE course provides a comprehensive overview of the changes.

Date: June 6, 2018

Credits: 8

Level: Update

Instructor: Bradley Burnett

Developer: Bradley Burnett Tax Seminars

Area: Taxation

Price: C (add \$50 after 5/15)

Location: Delta Hotels

Interpreting the New Revenue Recognition Standard: What All CPA's Need to Know

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

Date: June 11, 2018 (8:30am - 12:00pm)

Credits: 4

Level: Intermediate

Instructor: Tyrone Inglis

Developer: AICPA

Area: Accounting and Auditing

Price: E (add \$25 after 5/21)

Location: Ketel Thorstenson LLP

The Bottom Line on the New Lease Accounting Requirements

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

Date: June 11, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Intermediate
Instructor: Tyrone Inglis

Developer: AICPA
Area: Accounting and Auditing
Price: E (add \$25 after 5/21)
Location: Ketel Thorstenson LLP

Annual Update for Accountants and Auditors

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

Date: June 12, 2018
Credits: 8
Level: Update
Instructor: Tyrone Inglis

Developer: AICPA
Area: Accounting and Auditing
Price: A (add \$50 after 5/21)
Location: Ketel Thorstenson LLP

Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes

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

Date: June 13, 2018
Credits: 8
Level: Intermediate
Instructor: James Buckley

Developer: AICPA
Area: Accounting and Auditing
Price: A (add \$50 after 5/22)
Location: Eide Bailly LLP

How to Present Pertinent Financial Data to a Non-Financial Audience

Financial information is one of management's most useful tools, yet few non-accountants are able to read financial reports and use this information to enhance performance. This high-impact, interactive program is loaded with practical ideas and techniques that will enable you to help non-accounting associates, clients, and other constituents better understand their organizations and make more informed decisions.

Date: June 25, 2018 (8:30am - 12:00pm)
Credits: 4
Level: Intermediate
Instructor: Jon Lokhorst

Developer: Lokhorst Consulting LLC
Area: Personal Development
Price: F (add \$25 after 6/4)
Location: Eide Bailly LLP

360-Degree Leadership: Leading in all Directions

There is a growing need for leaders in all industries to improve their leadership capacity and skills. Most leadership development is focused on leadership in a single direction: downstream on the organizational chart. However, the best leaders are effective in leading in all directions, starting with self-leadership. This session offers a 360-degree approach to building the leadership capabilities needed to lead in today's rapidly changing marketplace.

Date: June 25, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Intermediate
Instructor: Jon Lokhorst

Developer: Lokhorst Consulting LLC
Area: Personal Development
Price: F (add \$25 after 6/4)
Location: Eide Bailly LLP

Not-for-Profit Financial Reporting: Mastering the Unique Requirements

Are you aware of how not-for-profit financial statements will change because of FASB's Financial Statement Standard? Do you know what makes not-for-profit accounting and financial reporting different? Avoid the potholes of confusion and provide a financial picture that end users can truly understand. Through a combination of practical guidance and case studies, this course provides insight into what makes not-for-profits different. As well, you will receive guidance on FASB's new financial statement standard which will have a major impact on the financial reporting for not for profits, allowing you to clear the hurdles in an efficient and effective manner.

Date: July 10, 2018
Credits: 8
Level: Intermediate
Instructor: Bruce Shepard

Developer: AICPA
Area: Accounting and Auditing
Price: A (add \$50 after 6/18)
Location: Holiday Inn Sioux Falls City Centre

Employment Law Update: Key Risks and Recent Trends

Businesses and non-profits today face an explosion of EEOC actions and employment litigation that can threaten the organization's financial stability as well as its reputation. This course will update you on, and provide tips about mitigating exposure for, the key employment risks that every employer faces: cyber issues such as social media, device and internet use, wrongful termination, retaliation, whistleblowers, all types of discrimination and harassment, workplace safety, wage and hour laws, immigration issues, laws such as the FMLA, ADA, HIPAA, COBRA, FLSA, and more. Know how to react to developing employment issues, understand recent trends in employment claims, and arm yourself with the knowledge and assessment tools that can make a difference for your employer or your clients.

Date: July 11, 2018
Credits: 8
Level: Advanced
Instructor: Bruce Shepard

Developer: AICPA
Area: Consulting Services
Price: A (add \$50 after 6/18)
Location: Holiday Inn Sioux Falls City Centre

New Tax Law Means New Tax Planning for Agriculture

CLA has designed educational materials to help practitioners understand the Tax Cuts and Jobs Act. Reform was supposed to simplify the tax code, but this legislation is anything but simple for the farmer, rancher, and their advisors. The legislation provides a mere skeleton of the promised tax cuts for business. This educational session will give tax professionals a forum to discuss issues affecting year-end and long-term tax planning for their farm and ranch clients. This seminar is presented by CPAs and agribusiness professionals. Our instructors have many years of experience in farm taxation and regularly present at national agribusiness conferences.

Date: August 22, 2018
Credits: 8
Level: Intermediate
Instructor: Paul Neiffer

Developer: CliftonLarsonAllen LLP
Area: Taxation
Price: C (add \$50 after 7/31)
Location: Holiday Inn Sioux Falls City Centre

Estate Planning for the 99%: Portability and More

With a lifetime exemption of over \$5,000,000, much of the traditional estate planning CPAs did for clients no longer makes sense as these clients do not face a federal estate tax liability or it can be easily avoided. But that does not mean there are not tax issues, or that a failure to plan will not cost the family money. This session will look at advising those "poor" estates. We will discuss the use of portability planning in lieu of bypass trusts, how to plan to maximize basis for heirs rather than minimize inclusion in an estate and not getting blind-sided by state level estate and inheritance taxes.

Date: August 28, 2018 (8:30am - 12:00pm)
Credits: 4
Level: Intermediate
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Taxation
Price: F (add \$25 after 8/6)
Location: Holiday Inn Sioux Falls City Centre

Adding Value for Clients via Retirement Programs

Closely held business clients look to their CPA to provide timely tax planning advice. Qualified plans offer one of the most significant tax deferral opportunities, especially when designed specifically to fit a business owner's own tax and financial goals. This program will discuss options available to design a plan that provides maximum value to the business owner while keeping other plan costs under control. CPAs looking to show clients why their services are of more value than the "average" tax professional will want to attend this session.

Date: August 28, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Intermediate
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Taxation
Price: F (add \$25 after 8/6)
Location: Holiday Inn Sioux Falls City Centre

Partnership and LLC Taxation: Advanced Issues

Congress has modified the audit rules for partnerships, adding additional complexity to an already complex area. This program covers allocation of basis in debt, step up in basis upon transfer, disguised sales, abandonment of partnership interest, special allocations of income and deductions, reallocation of depreciation among partners, reporting income from forgiveness of indebtedness, determining an LLC member's self-employment income, and more. This is the program that gets participants ready to help their clients plan partnership and limited liability company transactions to minimize taxes.

Date: August 29, 2018
Credits: 8
Level: Advanced
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Taxation
Price: B (add \$50 after 8/6)
Location: Holiday Inn Sioux Falls City Centre

Save the Date!
Annual Meeting & Convention in Pierre, SD
September 26th-27th, 2018

Accounting Firm Best Practices

This course will help identify best practices and top trends for accounting firms to help establish highly effective, efficient and successful practices. We will explore best practices in various service areas to enable practitioners to provide high value-added services while maintaining client confidentiality and protection of confidential information and data, and development through implementation of procedures and processes to ensure accounting firm practice success. In the words of Albert Einstein, "the definition of insanity is doing the same thing over and over again and expecting different results."

Date: September 26, 2018 (8:30am - 12:00pm)
Credits: 4
Level: Update
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Management
Price: F (add \$25 after 9/4)
Location: Club House Hotel & Suites

Cybersecurity Awareness and Assurance

Over 9 billion data records have been lost or stolen since 2013. With a frequency of almost 5.5 million records exposed every day, it is no longer a question of whether your firm has been compromised, but more a question of when it will happen. Are you ready? Do you have the cybersecurity knowledge and auditing skills to prevent or mitigate the next big breach? In this course, you will learn the basics of cybersecurity awareness and safeguarding sensitive data, how to address cybersecurity threats within your firm, and how to use AICPA best practices to manage and obtain assurance of cybersecurity risks. By its conclusion, you will know how to address cybersecurity threats with reasonable assurance in audit engagements.

*This course will be included as a free 4 hour CPE with your Annual Convention registration.
(It can also be attended individually via standard registration and fees)

Date: September 26, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Intermediate
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Accounting and Auditing
Price: F (add \$25 after 9/4)
Location: Club House Hotel & Suites

Innovative Forecasting and Budgeting: Moving Beyond Traditional Techniques

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

Date: September 27, 2018 (8:00am - 11:45am)
Credits: 4
Level: Intermediate
Instructor: Art Pulis

Developer: Surgent CPE, LLC
Area: Accounting and Auditing
Price: F (add \$25 after 9/5)
Location: Delta Hotels

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

In today's rapidly changing world, finance professionals are required to wear many hats and are often the keys to the success of the organization. On one hand, they need to be abreast of the latest proven financial skills for making the best decisions, and on the other hand they need the best skills to motivate, manage, and lead people. Being pigeon-holed into one area or another is neither good for career building nor for the good of the organization. We'll cover the latest issues that all CFOs and controllers need to know about and provide how-to guidance to allow for immediate use in their organizations.

Date: September 27, 2018 (12:45pm - 4:30pm)
Credits: 4
Level: Update
Instructor: Art Pulis

Developer: Surgent CPE, LLC
Area: Accounting and Auditing
Price: F (add \$25 after 9/5)
Location: Delta Hotels

Lease Accounting in Transition

After years of discussion, FASB finalized a new lease standard (ASU 2016-02, Topic 842) that makes significant changes in lessee accounting and disclosure. Lessor accounting is virtually unchanged from prior guidance. Effective in 2019 (or 2020 for nonpublic companies), most long-term leases will be capitalized on the balance sheet as right of use (RoU) assets and lease payment liabilities. This 4-hour program will cover lease definition, lease classification, lease accounting, and lease disclosures for both lessees and lessors. It will also illustrate the accounting for finance and operating leases for both lessees and lessors. Related business implications of the new lease standard will also be addressed.

Date: September 27, 2018 (8:00am - 11:45am)
Credits: 4
Level: Intermediate
Instructor: Rebecca Lee

Developer: Loscalzo Associates
Area: Accounting and Auditing
Price: F (add \$25 after 9/5)
Location: Delta Hotels

Construction Accounting: The Impact of the New Standards

This program explains and illustrates special accounting and auditing issues related to the construction industry, contractor specific disclosure rules, and current accounting and auditing developments. It includes the new revenue recognition and lease standards as well as up-to-date guidance from the AICPA's Transition Resource Group.

Date: September 27, 2018 (12:45pm - 4:30pm)
Credits: 4
Level: Intermediate
Instructor: Rebecca Lee

Developer: Loscalzo Associates
Area: Accounting
Price: F (add \$25 after 9/5)
Location: Delta Hotels

Cybersecurity Awareness and Assurance

Over 9 billion data records have been lost or stolen since 2013. With a frequency of almost 5.5 million records exposed every day, it is no longer a question of whether your firm has been compromised, but more a question of when it will happen. Are you ready? Do you have the cybersecurity knowledge and auditing skills to prevent or mitigate the next big breach? In this course, you will learn the basics of cybersecurity awareness and safeguarding sensitive data, how to address cybersecurity threats within your firm, and how to use AICPA best practices to manage and obtain assurance of cybersecurity risks. By its conclusion, you will know how to address cybersecurity threats with reasonable assurance in audit engagements.

Date: September 27, 2018 (8:00am - 11:45am)
Credits: 4
Level: Intermediate
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Accounting and Auditing
Price: F (add \$25 after 9/5)
Location: Delta Hotels

Accounting Firm Best Practices

This course will help identify best practices and top trends for accounting firms to help establish highly effective, efficient and successful practices. We will explore best practices in various service areas to enable practitioners to provide high value-added services while maintaining client confidentiality and protection of confidential information and data, and development through implementation of procedures and processes to ensure accounting firm practice success. In the words of Albert Einstein, "the definition of insanity is doing the same thing over and over again and expecting different results."

Date: September 27, 2018 (12:45pm - 4:30pm)
Credits: 4
Level: Update
Instructor: Ed Zollars

Developer: Loscalzo Associates
Area: Management
Price: F (add \$25 after 9/5)
Location: Delta Hotels

This Year's Top Tax and Financial-Planning Ideas

With tax rates for individuals, estates and trusts changing, tax planning takes on more importance. Additionally, new ideas for financial planning and retirement must be considered. The purpose of this course is to explore practical tax-planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money! Continually updated for legislative developments.

Date: October 3, 2018 (8:30am - 12:00pm)
Credits: 4
Level: Intermediate
Instructor: William Taylor

Developer: Surgent CPE, LLC
Area: Taxation
Price: F (add \$25 after 9/11)
Location: Ketel Thorstenson LLP

Guide to Payroll Taxes and 1099 Issues

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. As a result, they have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents an overview of employee versus independent contractor criteria, the federal payroll taxes form, Form 1099, and related compliance issues.

Date: October 3, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Basic
Instructor: William Taylor

Developer: Surgent CPE, LLC
Area: Taxation
Price: F (add \$25 after 9/11)
Location: Ketel Thorstenson LLP

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

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

Date: October 4, 2018
Credits: 8
Level: Basic
Instructor: William Taylor

Developer: Surgent CPE, LLC
Area: Taxation
Price: B (add \$50 after 9/11)
Location: Ketel Thorstenson LLP

2018 Accounting & Auditing Update for the Real World

The course is presented from the perspective of a small firm practitioner who services non-publicly traded entities. The majority of the class time will be spent discussing the standards that, in the instructor's 30 years of experience, have the broadest application to the local practitioner. As always, the floor is also open to discuss whatever current accounting and auditing topics the class participants may want to cover.

Date: October 24, 2018 (8:00am - 11:45am)
Credits: 4
Level: Update
Instructor: James Martin

Developer: Real World Seminars of Georgia
Area: Accounting and Auditing
Price: F (add \$25 after 10/2)
Location: Delta Hotels

Revenue Recognition Issues of Nonprofit Organizations

This course covers the new revenue standards in the specific manner in which they relate to nonprofit organizations of all sizes. With the advent of the revenue standard "Revenue from Contracts with Customers" and the new proposal relating to clarifying the scope of contributions received and contributions made, nonprofit organizations find themselves in a situation where revenue is accounted for under several different sections of the Codification. This course covers the new revenue standards in the specific manner in which they relate to nonprofit organizations of all sizes. A fast moving, practical approach to application of the standards in what is typically a very fee sensitive area.

Date: October 24, 2018 (12:45pm - 4:30pm)
Credits: 4
Level: Basic
Instructor: James Martin

Developer: Real World Seminars of Georgia
Area: Accounting and Auditing
Price: F (add \$25 after 10/2)
Location: Delta Hotels

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

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

Date: October 29, 2018
Credits: 8
Level: Update
Instructor: William Eskin

Developer: AICPA
Area: Accounting and Auditing
Price: G (add \$50 after 10/8)
Location: Delta Hotels

Tackling the Tough Issues in Adopting the New Revenue Recognition Standard

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

Date: October 30, 2018
Credits: 8
Level: Intermediate
Instructor: William Eskin

Developer: Surgent CPE, LLC
Area: Accounting and Auditing
Price: C (add \$50 after 10/8)
Location: Delta Hotels

Maximizing Your Social Security Benefits

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

Date: November 1, 2018 (8:00am - 11:45am)
Credits: 4
Level: Basic
Instructor: Ed Harter

Developer: Surgent CPE, LLC
Area: Taxation
Price: F (add \$25 after 10/10)
Location: Delta Hotels

Guide to Payroll Taxes and 1099 Issues

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. As a result, they have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents an overview of employee versus independent contractor criteria, the federal payroll taxes form, Form 1099, and related compliance issues.

Date: November 1, 2018 (12:45pm - 4:30pm)
Credits: 4
Level: Basic
Instructor: Ed Harter

Developer: Surgent CPE, LLC
Area: Taxation
Price: F (add \$25 after 10/10)
Location: Delta Hotels

Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships

Don't let the title frighten you. It is critical that staff be trained on the increasingly complex forms-related issues that challenge them each busy season. This course will help experienced staff avoid costly mistakes by addressing advanced preparation issues when dealing with flow-through entities such as S corporations, LLCs, and partnerships.

Date: November 2, 2018
Credits: 8
Level: Advanced
Instructor: Ed Harter

Developer: Surgent CPE, LLC
Area: Taxation
Price: C (add \$50 after 10/10)
Location: Delta Hotels

Tax Advisors Update

There is no substitute for the unique perspective of a CPA active in public accounting. That's why CliftonLarsonAllen has developed a strategy-packed eight hour tax seminar, created by practitioners for practitioners. Our author team includes the top tax experts from across the firm, bringing practical insights to the latest developments affecting individuals and small businesses. Our instructors are all active tax practitioners and seasoned speakers who have a passion for teaching and sharing their knowledge.

Date: November 8, 2018
Credits: 8
Level: Update
Instructor: Chris Hesse

Developer: CliftonLarsonAllen LLP
Area: Taxation
Price: C (add \$50 after 10/17)
Location: Delta Hotels

West River Tax Cluster

This two day tax conference includes AICPA's Annual Federal Tax Update Tax Update and an additional 8 hours of tax. See descriptions on their individual days.

Date: November 13, 2018 – November 14, 2018
Credits: 16
Level: Intermediate/Update
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: D (add \$50 after 10/22)
Location: Ramkota Inn

Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, & LLCs

Solid tax planning strategies are essential for your corporate and small business clients. Join us as we explore state-of-the-art planning ideas and tax-saving strategies to keep more of your client's money in their pockets. We'll answer the tough questions and show you what strategies are best for your clients as a result of the most recent tax reform.

Date: November 13, 2018
Credits: 8
Level: Intermediate
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: G (add \$50 after 10/22)
Location: Ramkota Inn

AICPA's Annual Federal Tax Update

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

Date: November 14, 2018
Credits: 8
Level: Update
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: G (add \$50 after 10/22)
Location: Ramkota Inn

Tax Institute

This two day tax conference includes AICPA's Annual Federal Tax Update Tax Update and an additional 8 hours of tax. See descriptions on their individual days.

Date: November 19, 2018 – November 20, 2018
Credits: 16
Level: Intermediate/Update
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: D (add \$50 after 10/29)
Location: Sioux Falls Convention Center

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

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

Date: November 19, 2018
Credits: 8
Level: Intermediate
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: G (add \$50 after 10/29)
Location: Sioux Falls Convention Center

AICPA's Annual Federal Tax Update

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

Date: November 20, 2018
Credits: 8
Level: Update
Instructor: Steve Wagner

Developer: AICPA
Area: Taxation
Price: G (add \$50 after 10/29)
Location: Sioux Falls Convention Center

Interpreting the New Revenue Recognition Standard: What All CPA's Need to Know

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

Date: December 6, 2018 (8:30am - 12:00pm)
Credits: 4
Level: Intermediate
Instructor: Leah Donti

Developer: AICPA
Area: Accounting and Auditing
Price: E (add \$25 after 11/15)
Location: Eide Bailly LLP

The Bottom Line on the New Lease Accounting Requirements

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

Date: December 6, 2018 (12:30pm - 4:00pm)
Credits: 4
Level: Intermediate
Instructor: Leah Donti

Developer: AICPA
Area: Accounting and Auditing
Price: E (add \$25 after 11/15)
Location: Eide Bailly LLP

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

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

Date: December 7, 2018
Credits: 8
Level: Update
Instructor: Leah Donti

Developer: AICPA
Area: Accounting and Auditing
Price: A (add \$50 after 11/15)
Location: Eide Bailly LLP

Corporate Finance Check-Up: Renovate Your Analytical Toolbox

Understanding how to use common corporate finance tools is a skill that separates those who will become Chief Financial Officers from those who will always remain accountants. This seminar provides a refresher on corporate finance skills for those who work or aspire to work at a CFO level.

Date: March 26, 2019

Credits: 8

Level: Overview

Instructor: Bill O'Brien

Developer: Executive Education, Inc.

Area: Accounting and Auditing

Price: B (add \$50 after 3/4)

Location: Eide Bailly LLP

Annual CFO Spotlight: Reinventing the Finance Role

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

Date: March 27, 2019

Credits: 8

Level: Intermediate

Instructor: Bill O'Brien

Developer: Executive Education, Inc.

Area: Management

Price: B (add \$50 after 3/4)

Location: Eide Bailly LLP

Important South Dakota CPA Society Dates for 2018

September 26th-27th – Annual Meeting & Convention

November 13th-14th – West River Tax Cluster

November 19th-20th – Tax Institute

Policies and Procedures

This catalog contains the core group of continuing professional education programs being presented in 2018. The SDCPA Society Board of Directors has approved the programs, fees, and the following policies and procedures. All courses are designed to meet the CPE requirements of the South Dakota Board of Accountancy. There are no continuing education requirements for membership in the South Dakota CPA Society. However, there are CPE requirements for licensees in the state as well as for members of the American Institute of CPAs. To see all CPA Policies and Procedures, visit www.sdcpa.org under the CPE section.

South Dakota CPA Society is in compliance with the CPE rules required by the SD Board of Accountancy. For a complete list of the CPE rules see the web site – www.sdcpa.org under the CPE section.

PRICES – See price codes for fees.

Prices for LATE FEES: ALL late registrations will be subject to the \$50 late fee, (\$25 late fee for 4hr CPE courses).

METHOD OF PAYMENT – CPE may be paid by cash, check or credit card. Checks should be made payable to “SDCPAS” or “South Dakota CPA Society”. The Society accepts VISA, MasterCard and Discover Card.

REGISTRATION – Registrations are accepted at any time. All courses require prepayment and there is a \$50 late fee for registrations postmarked after the date published with each course in this catalog. Deadlines are approximately three weeks prior to the course presentation dates. Online, mail, fax, phone and walk-in registrations are accepted but an adequate quantity of materials may not be available at the site for late registrants.

CONFIRMATIONS & CANCELLATIONS – Approximately two weeks prior to the course date a determination will be made as to whether or not the course will be held. If the program will be held, confirmations will be sent via email one week prior to all participants reminding them of the date, time, course title, and location. If the program will be canceled (most likely due to insufficient number of registrants) an attempt will be made to reach each participant to notify him or her of the cancellation.

GOING PAPERLESS – Materials will be offered in PDF format only. A link to the materials will be sent out via e-mail to all registrants at least three days prior to the program. Electronic Materials Terms and Conditions; Electronic materials for the events are copyrighted and permission to print is granted to the paid participant of the event exclusively. Materials will not be provided to you at the event. Should you choose to bring your laptop to the event, a charging station will be available for you to use at the back of each conference room. Internet access will be provided in the meeting rooms. Once the materials are sent; refunds, transfers and cancellations are not accepted.

INSTRUCTOR DELIVERY METHOD - Classroom / seminar

COMPUTATION OF CREDITS - All course hours are based on a 50-minute classroom hour. 25-minutes compute to ½ credit hour after the 1st hour.

DOCUMENTATION / ATTENDANCE – After the completion of the course we will send proof of attendance via email for your records. You will need to retain documentation for 4 years. All participants are asked to register their attendance at the course site on signature sheets. Copies of these sheets as well as the list of participants are forwarded to the South Dakota Board of Accountancy for their records. The same information will be kept on file at the South Dakota CPA Society office for a period of five calendar years following the calendar year of the course.

Your CPE transcripts can now also be found at www.sdcpa.org under My CPE Transcripts. You can also enter Non-Society courses on your page to store all your CPE in one location.

AUDITS - the South Dakota CPA Society is an approved CPE sponsor. All documentation of attendance has been sent to the South Dakota Board of Accountancy. Therefore you are not required to submit documentation on courses that you attend through the CPA Society in the event of an audit.

SITE LOCATIONS – Below are locations of all courses not being held at a hotel:

Sioux Falls – Eide Bailly LLP (River Centre Building) 200 East 10 th St (2 nd Floor) Sioux Falls, SD 57104	Sioux Falls Convention Center 1201 Northwest Ave Sioux Falls, SD 57104	Rapid City - Ketel Thorstenson LLP 810 Quincy Street Rapid City, SD 57709
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LODGING ARRANGEMENTS – Blocks of sleeping rooms have been reserved for participants on a first-come first-served basis and will be released three weeks prior to the course dates by the motels. Please make your sleeping room reservations directly with the motel and tell the reservation staff that you are attending a South Dakota CPA Society presentation in order to receive the quoted rate. If you have difficulty making your motel accommodations, please contact the Society office at 605-334-3848 for assistance.

Downtown Sioux Falls Hilton Garden Inn (Near Eide Bailly LLP) 201 E. 8 th Street – 605-444-4700 \$144.00	Sioux Falls Sheraton Hotel (Adjacent to Convention Center) 1211 Northwest Ave \$116.00	Sioux Falls Holiday Inn City Centre 100 W 8th Street– 605-339-2000 \$109.00 July/August
Rapid City Ramkota Inn I-90 at Exit 59 – 605-343-8550 \$130.00 – June \$99.00 – October \$81.00 – November	Rapid City The Rushmore Hotel 445 Mt Rushmore Rd– 605-348-8300 (Please call for rates)	Sioux City – Delta Hotels (formerly Maria Inn) East 4 th and B Streets – 402-494-4000 S. Sioux City NE 38776 (Please call for rates)
Sioux Falls Ramada Hotel & Suites (Near Convention Center) 1301 West Russell Street – 605-336-1020 \$84.95	Sioux Falls Comfort Inn & Suites 3721 West Avera Drive – 605-275-9577 \$89.00 (click here for reservation)	Pierre ClubHouse Hotel & Suites 808 West Sioux Ave -605-494-2582 \$134.00

CPE Price Codes				
PRICE CODE	SOCIETY MEMBER/ AICPA MEMBER	SOCIETY MEMBER/ NON AICPA MEMBER	NON SOCIETY MEMBER/ AICPA MEMBER	NON SOCIETY MEMBER/ NON AICPA MEMBER
A	\$220	\$250	\$270	\$300
B	\$250	\$250	\$300	\$300
C	\$265	\$265	\$315	\$315
D	\$370	\$370	\$420	\$420
E	\$130	\$145	\$155	\$170
F	\$145	\$145	\$170	\$170
G	\$235	\$265	\$285	\$315

If you register after the deadline for a course, add \$50 late registration fee.

CPE 40 Certificate

The CPE 40 certificate allows members or their firm/company to save money by purchasing a block of 40 CPE hours. Additional Information about CPE 40 Certificates can be found at www.sdcpa.org.

Certificate Price:

\$1100 (\$1250 for non-members) if purchased by May 31st and 40 hours are selected and used within the CPE year.

\$1200 (\$1300 for non-members) can be purchased any time and no course selection is required.

****If the attendee is identified, no further registration is necessary. If the participant is not identified on the course selection form registration deadlines apply. There is a \$50 change fee if the course selected is not attended. Substitutions are allowed at no additional cost. Course selection form must be completed and credits used during CPE year.**

Firm/Company: _____

Address/City/State/Zip: _____

Contact Name: _____ Phone Number: _____

Method of Payment: Cash enclosed Charge: Visa Discover MasterCard

Acct. # _____ Expiration Date _____ Billing Zip Code _____

_____ CPE 40 Certificates for \$1100 (\$1250 for non-member)
Must be purchased by May 31, 2016

_____ CPE 40 Certificates for \$1200 (\$1300 for non-member)
May be purchased anytime

DATE	HOURS	COURSE	PARTICIPANT
1. _____			
2. _____			
3. _____			
4. _____			
5. _____			

2018 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name _____

Course _____

Company _____

Course Date _____

Address _____ State: _____

Cash Amount Enclosed \$ _____

City _____ Zip: _____

Charge: Visa MasterCard Discover

Phone: _____

Acct. # _____ Exp. _____

After Hours Phone: _____

Name on Card _____

Email: _____

Billing Address _____ Billing Zip: _____

SD CPA Member? Yes No

CPA? Yes No AICPA Member # _____

Make checks payable to SDCPAS and mail to:

South Dakota CPA Society
5024 South Bur Oak Place, Suite 108
Sioux Falls, SD 57108

Telephone: (605) 334-3848 Fax: (605) 334-8595

www.sdcpa.org

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