



# CHECKPOINT LEARNING

YOUR PERSONALIZED CPE DASHBOARD AND LEARNING MANAGEMENT SOLUTION.

*"...according to a recent poll conducted by Accounting Today's online portal, WebCPA, 70 percent of the firms surveyed indicated that they now actively monitor the CPE requirements of their staff, whether for tax, audit, ethics, Yellow Book or the recent wave of "soft skills" courses now available. Most firms revealed that they have graduated beyond using basic Excel spreadsheets to track staff CPE totals, with the majority indicating that they have implemented Thomson Reuters' Required, a learning management and compliance system for both the accounting and legal professions. (Required and Thomson Reuters' CPE providers MicroMash and PASS Online are all being migrated onto a new platform titled Checkpoint Learning.)"*

*—from Bill Carlino's article "CPE: Making sure they make the grade" in Accounting Today, 4/19/2010*



# CHECKPOINT LEARNING

Checkpoint Learning...a dream come true for CPE takers and CPE decision makers. With the combined power of MicroMash, PASS Online, and Required on one platform, we are pleased to introduce you to the next level in online learning!

Checkpoint Learning provides CPE compliance tracking, learning management, curriculum development and much more. You can purchase and complete courses directly from Checkpoint Learning, either individually or as part of a subscription package. Select from hundreds of online and downloadable courses on accounting, auditing, tax, management, yellow book, and staff training topics—all fully redesigned to enhance your learning experience.

- Total learning management—designed for tax and accounting professionals
- Interactive online courses link seamlessly to the Checkpoint research and guidance platform
- CPE tracking and compliance monitoring for every state board of accountancy requirement, as well as more than 20 professional designations
- CPE certificate storage and automated integration of CPE records with our CPE compliance engine
- Learning plans to help meet training and career advancement goals for each employee
- Personalized learning dashboard with all of your CPE records and courses in one place
- Flexible pricing—purchase only what you need



# THE NEW CHECKPOINT LEARNING PLATFORM

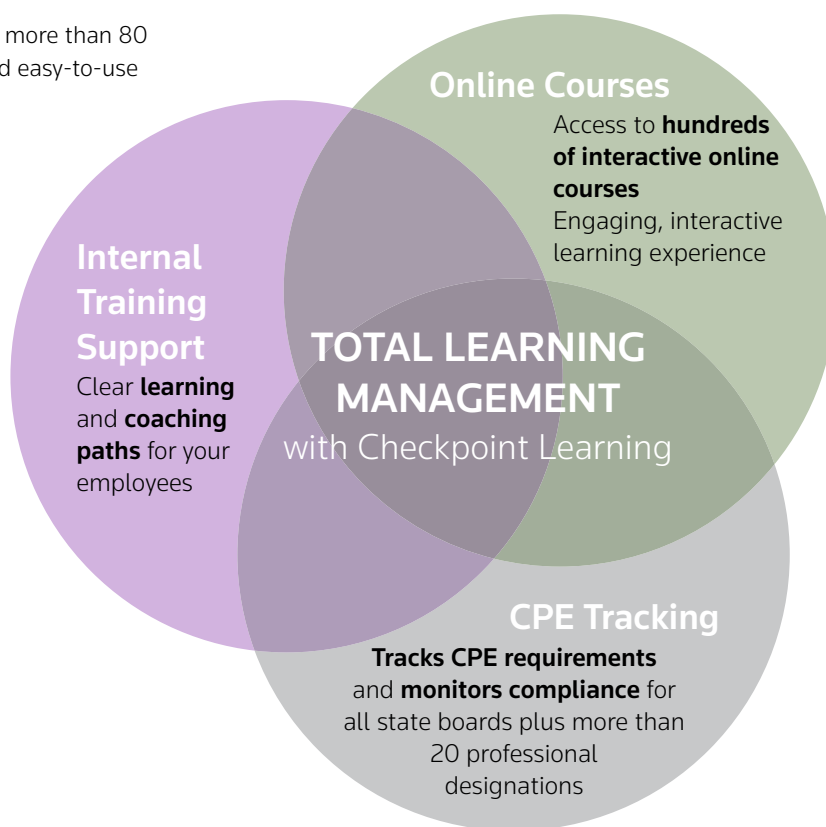
## GUARANTEED TO CHANGE THE WAY YOU LOOK AT CPE AND TRAINING

Choose from a large selection of courses and learning workflow solutions to build the solution that best suits the needs of each learner—from just a few online products, to a robust end-to-end system. Checkpoint Learning is a provider for all price points, with many customizable options.

- One access point for multiple courses, linkage to Checkpoint research, and integration of course completion results with a robust CPE compliance rules tracking engine, which provides a comprehensive CPE solution.
- Hundreds of well-designed courses that incorporate real-life exercises and materials, resulting in effective learning that can be transferred to your work. A new “look and feel” and increased interactivity keep learners interested and involved—helping them learn more effectively and retain concepts longer.
- MicroMash and PASS Online learners who are also Checkpoint subscribers will find links to relevant Checkpoint documents that can provide them with more information to key topic areas that arise in their courses.
- Checkpoint users can quickly and easily find courses that allow them to learn more about key topics of interest via links throughout the courses.
- PPC Guide users will enjoy immediate access to more than 80 courses with downloadable course materials and easy-to-use online grading.

One access point for multiple courses, learning tools, and research products

- Centralized CPE compliance monitoring, email alerts, and recordkeeping save time and simplify the process of organizing individual and group records. Checkpoint Learning also streamlines the process of compiling and printing reports.
- Customized learning paths can be assembled by administrators for learners according to the learner’s individual needs. Course paths help direct learners to appropriate courses to build knowledge in designated areas.
- Guidance and tools for administering your own in-house learning events, from inception to evaluation.
- CPE certificate storage in your personalized learning dashboard—view your CPE history, courses in process, and your state CPE compliance guidelines.



MicroMash Courses  
PASS Online Courses  
Required Learning Management Tools  
Checkpoint Research Connection  
PPC Self-Study Courses  
Quickfinder Self-Study Courses  
RIA Self-Study Courses

# REQUIRED LEARNING MANAGEMENT TOOLS

## GUARANTEED TO CHANGE THE WAY YOU LOOK AT CPE AND TRAINING

Checkpoint Learning integrates the best of the many tools and features first seen in Required to manage all facets of learning for accounting and financial professionals. The Required tools within Checkpoint Learning provide a comprehensive learning management and CPE tracking experience, incorporating:

- Compliance management, including complete tracking of state-to-state regulations and requirements
- Guidance for administering in-house learning
- Customizable, individual learning paths for employees, and tools to measure course completion

Checkpoint Learning is the most comprehensive mandatory continuing education compliance management system available—and specifically designed for accounting and financial professionals

In short, our learning management system (LMS) includes the most comprehensive mandatory continuing education compliance management system ever created. Checkpoint Learning was developed with accounting firms in mind; thus, implementation is immediate and effortless.

## COMPLETE CPE TRACKING AND COMPLIANCE MANAGEMENT

Checkpoint Learning manages continuing education compliance, including:

- Determining compliance periods and managing simultaneous compliance periods
- Tracking all credit categories, including prorated credit requirements
- Enforcing limits on CPE format types
- Calculating carryover credit
- Managing adjustments for reporting period extensions
- Tracking special requirements for new licensees

### CPE RULES TRACKING FOR:

- Every state in the United States (including Puerto Rico)
- Yellow Book
- IRS Enrolled Agents
- AICPA members
- CMA, CFP, and CIA
- More than a dozen additional tax and accounting affiliations

In addition, our staff ensures the accuracy of Checkpoint Learning through monthly rule updates that are automatically integrated into the tracking system. Checkpoint Learning's tracking system is programmed with the CPE rules for individuals of every state in the United States (including Puerto Rico). In addition, we track requirements for Yellow Book; IRS Enrolled Agents; AICPA members; CMA, CFP, and CIA; and more—CPE requirement information on more than a dozen specialty tax and accounting affiliations is available.

Your firm can even create an in-firm CPE requirement to track minimum education requirements established by firm management or mandated by peer review standards. Checkpoint Learning also maintains complete and updated rule summaries for every regulator it tracks on its Resource page so that administrators can easily answer employees' questions about continuing education compliance. Learning administrators are provided with an administrative view into all firm personnel records so that CPE compliance can be quickly confirmed. Checkpoint Learning can be configured to send employees regular email reminders informing them of their continuing education status.



## MANAGING YOUR IN-HOUSE SEMINARS

Required learning management tools within the Checkpoint Learning platform guide firms through the process of offering and administering in-house learning opportunities. While robust enough for any type of learning event, our LMS is uniquely suited for CPE-accredited courses. Employees will value the simplicity of searching, registering for, and where applicable, launching classes through the intuitive learner interface. Administrators will value the time-saving tools for each aspect of in-house education.

### SELF-SERVICE COURSE REGISTRATION

Learners can browse the university course calendar and register for courses or register for courses directly from email invitations. Registrants receive email confirmation with downloadable appointments that are ready for import into personal calendaring software like Outlook and Lotus Notes.

Other features include:

- Registration caps and waitlists
- Preformatted and customizable sign-in sheets
- Post-course evaluations
- Electronic attendance certificates
- Name tags and name tents
- Course material storage



## BEYOND CPE COMPLIANCE

Professional development is more than counting CPE credits. Leading firms design specific learning paths to give employees the tools necessary for success in each phase of their careers. Our learning path module provides firms the framework to:

- Set clear learning expectations for their employees, and
- Analyze firm-wide progress with professional development goals.

Professional development is more than counting CPE credits. Leading firms design targeted learning curriculums to give employees the skills necessary for success in every phase of their careers.

### LEARNING PATH TEMPLATES

Checkpoint Learning's LMS allows firms to design various learning paths to match levels within the organization and/or competencies they want employees to achieve. Professional development managers can assign one or more path templates to each employee, indicating target dates for course completion and whether particular learning is mandatory or optional. Firms can further utilize this system by:

- Customizing learning plans for individuals
- Generating firm-wide reports to measure the degree to which employees are meeting learning expectations

## SPECIAL FEATURES

### COACH ACCOUNTS

Checkpoint Learning can provide team leaders with direct access to their team members' CPE information, learning plans, and course registrations. A team leader, a.k.a. "coach," can receive email updates on his/her team's CPE compliance progress, adjust a team member's training plan as needed, and receive email notifications when team members register for courses. Coach accounts are a great way to empower team leaders to actively supervise their teams' learning.

### CHECKPOINT LEARNING MOBILE

Employees can retrieve their CPE compliance status, register for courses, and view their learning plan on their Blackberries, mobile phones, or other handheld mobile devices. Employees can even complete course evaluations via their handheld devices.

Call or visit us online to learn more about Checkpoint Learning, powered by Required tools, today!

800.231.1860 | [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com)



# CHECKPOINT LEARNING COURSES

## THE KNOWLEDGE YOU NEED, AT YOUR FINGERTIPS

Interactive and engaging MicroMash and PASS Online courses are now available on the same platform—Checkpoint Learning!

There are big changes in online learning. We have combined the MicroMash and PASS Online courses into a new user interface with a more streamlined look and feel. The new screen design makes it easier to navigate through the courses and the interface functions are more intuitive. Many of the courses have enhanced interactivity, graphics, and multimedia elements. In addition, courses link to related Checkpoint research and guidance. Turn to the next pages to view a complete listing of new and updated MicroMash and PASS Online titles.

## REDESIGNED ONLINE COURSEWARE

All of our online courses have been fully redesigned to help you learn more, and more quickly. You'll see video and audio clips, animated graphics, and engaging case studies, created with knowledge retention and application in mind. The features that you've come to expect from PASS Online and MicroMash—the ability to stop and restart courses, print CPE certificates on demand, save bookmarked locations, and print out course materials—are still available, but they are easier to find and complemented by many upgrades. You'll find it easier to read and understand the materials within the new interface—it's not about adding bells and whistles, but rather about using the best in interactive tools to get you up to speed and moving on to put your knowledge into practice.

Course pricing—for both MicroMash and PASS Online—within the Checkpoint Learning platform is based on the level of interactivity. Visit [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com) to view a course demo, or call 800.231.1860 if you would like to find out more.

### REDESIGNED COURSEWARE FEATURES A RANGE OF INTERACTIVITY



**Redesigned look and feel**

**Using Bloom's Taxonomy for questions**

**More interactivity throughout chapters**

**Graphics, animation, charts, online job aids and calculators**

**Case studies, scenarios, and audio clips**

**Optional examples show real-life applications**

**Video clips highlight new or difficult concepts**

## ONLINE ACCESS AND GRADING: PRINT-BASED SELF-STUDY COURSES

In addition to the hundreds of online courses available, you can also access more than 80 PPC, RIA, and Quickfinder print-based self-study courses through Checkpoint Learning! Download the course materials as PDF files—at no cost—and when you're ready, use Checkpoint Learning's Online Grading Center for immediate test-taking and test results. You can pick and choose which courses you'd like to receive CPE credit for, and you'll only pay for the grading fee for those you select.

PDF downloads and Online Grading increase your access to quality courses you can view and complete on your terms and in your time frame. If you or your firm opts for a Checkpoint Learning account including CPE tracking, you'll see these CPE credits and certificates appear in your account alongside your completed courses from our interactive online courses (above).

Visit [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com) to see available courses, and download your selections today!

## SAMPLE COURSE INTERFACE



Checkpoint Learning courses are designed with a sleek new look and a bigger screen size than legacy MicroMash and PASS Online systems.

Courses are created by leading industry experts.



New open screen design features fold-away menu and bottom-mounted toolbar to maximize learning space.



Take a tour of Checkpoint Learning and see more of our enhanced course features! Select "Demo" to view the animated product demonstration at:

[cl.thomsonreuters.com/intro](http://cl.thomsonreuters.com/intro)

## CHECKPOINT LEARNING LINKS DIRECTLY TO CHECKPOINT

Customers of both systems will find links—on key topic pages within Checkpoint and inside of Checkpoint Learning online courses—that tie research material to courses by topic. Click to immediately view related research as you're engaged in learning—and easily earn CPE by jumping to relevant courses from your research on Checkpoint!

Checkpoint provides a huge repository of reference documents, accessed directly or via links through courses.



**Get straight to your point—Checkpoint®.** For more than a decade, professionals have been turning to Checkpoint, the revolutionary, easily searchable online system, to get straight to their answer. No wading through endless entries of unrelated information—just the important results you need to know now. Call 800.950.1216 or visit [ria.thomson.com/integratedsolutions](http://ria.thomson.com/integratedsolutions) to learn more.

# MICROMASH COURSES

NOW AVAILABLE ON THE CHECKPOINT LEARNING PLATFORM!

## THE RIGHT TRAINING SOLUTION FOR TODAY'S OFFICE

Find out why America's premier accounting firms, the Big Four, government agencies, large and small corporations, and industry associations choose MicroMash courses to keep their professionals informed, trained, and compliant!

We can tailor a program to meet your organization's needs at a highly competitive price.

Core skills training  
New-hire training  
Pre-seminar preparation  
Fast-breaking CPE covering new laws and regulations  
Customized course development

For information on customized training solutions, contact us at [corporate@micromash.com](mailto:corporate@micromash.com).



NEW! Now you can access your MicroMash courses—and course results—through Checkpoint Learning! See the previous pages for details on the new Checkpoint Learning platform.



MicroMash is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: [www.nasba.org](http://www.nasba.org)



MicroMash is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Website: [www.nasba.org](http://www.nasba.org)

MicroMash is a qualified CPE sponsor for Enrolled Agents as required by Circular 230, Section 10.6(g)(2)(ii).

All MicroMash courses are self-study delivery method. Unless otherwise stated, no other prerequisites or advanced preparation are required. For more CPE information, including descriptions, learning objectives, and administrative policies, visit us online at [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com).

With more than 20 years of experience as a leading technology-based provider of CPE and training, MicroMash courses are a key part of the Checkpoint Learning course line-up. MicroMash customers include the major CPA firms, global corporations, government agencies, associations, higher education institutions, and individual learners.

## CUTTING-EDGE CONTENT

Stay on top of industry trends, new legislation, and regulatory changes with a current and relevant selection of courses. Our curriculum combines the latest in computer technology—now via the next-generation Checkpoint Learning platform—with advanced coursework for the serious training you need. We collaborate closely with major firms, educators, and subject matter experts to ensure that the content is not only on target, but also on the shelves—quickly.

Take a look at the preceding pages for information on our new platform and enhanced course interface. MicroMash expertise plus the best in cutting-edge interactive design can't be beat!

## WE HAVE YELLOW BOOK!

Look for courses that provide Yellow Book credit in this section, and search by topic with our online Course Finder at [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com).

## MICROMASH COURSE LIBRARY

Our courses are listed below, plus many more customized to our corporate customers' unique needs. MicroMash courses range from 1 to 14 CPE credits. For the latest titles and complete course descriptions, visit [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com).

### ACCOUNTING

Accounting for Derivatives and Hedging Activities  
Accounting for Income Taxes (SFAS 109)  
Accounting for Investments: Equity Method, Including Consolidations  
Accounting for Investments in Debt and Equity Securities  
Accounting for Liabilities  
Accounting for Pensions  
Accounting for Share-Based Compensation (SFAS 123R)  
Business Combinations, Goodwill, and Other Intangible Assets  
Comprehensive Income: SFAS 130  
Earnings per Share (SFAS 128)  
Fair Value Measurement: An Introduction to SFAS No. 157  
FASB 154: Accounting Changes and Error Corrections  
FASB Update  
IFRS and a Comparison with U.S. GAAP **New!**

### IFRS Update **Coming Soon!**

Impairment or Disposal of Long-Lived Assets (SFAS 144)  
Introduction and Amendments to Consolidation of Variable Interest Entities  
Introduction to Bank Auditing and Accounting: I  
Introduction to Bank Auditing and Accounting: II  
Introduction to International Financial Reporting Standards  
Other Topics for the Equity Method and Consolidations  
Preparing Personal Financial Statements  
Revenue Recognition: Fundamentals  
Understanding and Analyzing Financial Statements  
Valuation Concepts and Derivative Instruments

### AUDITING

Audit Risk Assessment Standards: Building a Foundation  
Audit Sampling  
Audits of State and Local Governmental Units



## Compilation and Review

Computer Fraud: Detection and Deterrence  
Employee Benefit Plans II: Auditing Considerations  
Forensic Accounting  
Fraud I: Prevention  
Fraud II: Detection  
Fraud III: Auditing  
GAO Standards: Revised Yellow Book  
Information Technology Auditing  
Internal Controls for Auditors and Managers: Evaluation  
Investment Fraud I: Ponzi Schemes, Advance Fee Fraud, and Other Scams  
Investment Fraud II: Real Estate Fraud, Identity Theft, and More Swindles  
OMB Circular A-133: The Single Audit  
PCAOB Auditing Standards 5 and 6  
[Coming Soon!](#)  
PCAOB Standards  
SAS 99: Consideration of Fraud in a Financial Statement Audit  
Using COSO in Complying with Sarbanes-Oxley

## CONSULTING SERVICES

How to Start a Business  
Identity Theft in the Business Environment  
Introduction to Business Valuation and Use of Comparables  
Personal Financial Planning  
Valuation Methods: Statement on Standards for Valuation Services No. 1  
Valuation Methods: The Adjusted Net Assets Method  
Valuation Methods: The Excess Earnings (Treasury) Method  
Valuation Methods: The Income Approach  
Valuation Methods: The Normalization of Earnings

## MANAGEMENT

How to Write a Business Plan

## PERSONAL DEVELOPMENT

Effective Writing for Accountants

## SPECIALIZED KNOWLEDGE &

## APPLICATIONS

Human Resource Management: Separation from Company  
Introduction to the Food and Beverage Industry  
Introduction to E-Commerce [New!](#)  
Introduction to Investment Companies  
Introduction to the Pharmaceutical Industry  
Introduction to Securities Broker/Dealers  
Introduction to the Software Industry [Coming Soon!](#)  
Introduction to the Health Care Industry  
Not-for-Profit Accounting

## TAXATION

Alternative Minimum Tax  
American Recovery and Reinvestment Act of 2009  
C Corporations: Overview of Corporate Income Tax  
C Corporations: Income Tax Reporting  
C Corporations: Tax Depreciation and Amortization  
Capital Gains and Losses  
Community Property Taxation  
Consolidated Tax Returns: Intercompany Transactions  
Consolidations for Large Clients: I  
Consolidations for Large Clients: II  
Corporate Tax Update  
Coverage of 2008 Tax Acts: An Economy in Crisis  
Depreciation: Modified ACRS  
Employee Benefit Plans: Introduction  
Employee Benefits: Introduction to Executive Compensation  
Entity Comparisons  
Estate Planning I: The Small and Midsized Estate  
Estate Planning II: The Large Estate  
Estates and Trusts  
Federal Estate Taxation  
Federal Gift Tax (and the Generation-Skipping Transfer Tax)  
Financial Planning for Higher Education Costs  
Fundamentals of International Tax I: Subpart F and CFCs [New!](#)  
Fundamentals of International Tax II: Foreign Tax Credit and the FPHCo [New!](#)  
Incidental Fringe Benefits  
Income Tax Training courses—Form 1040:  
Module 1. Getting Started  
Module 2. Tax Savings Opportunities  
Module 3. Business and Property Income  
Module 4. Advanced Tax Issues  
Individual Tax Overview  
International Taxation: Inbound Transactions I  
International Taxation: Inbound Transactions II  
International Taxation: Outbound Transactions  
Interest Deduction Rules  
Investment Income Tax and Bond Investments  
Investment Income Tax and Non-Bond Investments  
IRAs: Contributions  
IRAs: Distributions  
IRAs: Transfers and Conversions  
Judicial Concepts of Taxation  
LIFO Inventory Method  
LLCs and LLPs: Rules for Limited Liability

## Entities

Multistate Taxation  
Oil and Gas Taxation  
Partnership Taxation: Fundamentals  
Partnerships and LLCs: Large Clients I  
Partnerships: Large Clients II  
Passive Losses  
Purchasing and Selling a Business  
Representing Taxpayers before the IRS [New!](#)  
Retirement Income Taxation  
S Corporations  
S Corporations: Large Clients I  
S Corporations: Large Clients III  
Small Business Schedule C and F Expenses  
State and Local Taxes  
Subchapter C: Distributions and Redemptions  
Subchapter C: Fundamentals of Corporate Taxation  
Subchapter C: Large Clients I  
Subchapter C: Large Clients III  
Tax Accounting Methods and Periods  
Tax Research II: Court Interpretations and Citator  
Uniform Capitalization Rules

# PASS ONLINE COURSES

## NOW AVAILABLE ON THE CHECKPOINT LEARNING PLATFORM!

### COMPLETE YOUR ETHICS REQUIREMENT

More than 40 Ethics courses are available that meet the mandatory CPA Ethics requirements in most states!

Approved by state boards where applicable

Includes the latest rules and interpretations

Ethics for CFP™ Certificants and Enrolled Agents also available

Visit [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com) for more CPE information and details on our wide range of Ethics courses!



**NEW!** Now you can access your PASS Online courses—and course results—through Checkpoint Learning! See the previous pages for details on the new Checkpoint Learning platform.



PASS Online is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses. Complaints regarding registered sponsors may be addressed to NASBA, 150 Fourth Ave. N., Ste 700, Nashville, TN 37219. Website: [www.nasba.org](http://www.nasba.org)



PASS Online is registered with the National Association of State Boards of Accountancy (NASBA), as a Quality Assurance Service sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: [www.nasba.org](http://www.nasba.org)



For all taxation and other applicable subjects, PASS Online courses have been accepted by the CFP Board.

PASS Online is a qualified CPE sponsor for Enrolled Agents as required by Circular 230, Section 10.6(g)(2)(ii).

All PASS Online courses are self-study delivery method. Unless otherwise stated, no other prerequisites or advanced preparation are required. For more CPE information, including descriptions, learning objectives, and administrative policies, visit our website at [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com).

Now part of the Checkpoint Learning course line-up, PASS Online courses have offered CPE to CPAs and other financial professionals since 1990. Developed by a distinguished network of accounting, auditing, and tax experts, our topics include accounting and auditing, taxation, management, and professional development—plus an extensive lineup of industry-leading state ethics training courses for accountants. PASS courses are generally two to six hours in length.

Take a look at the preceding pages for information on our new platform and enhanced course interface—PASS Online courses are now available through the highly intuitive, easy-to-use Checkpoint Learning platform!

### COMPREHENSIVE COURSE CURRICULUM

- More than 40 Ethics courses that meet mandatory CPA Ethics requirements!
- 155 courses—over 1,100 credits of CPE training!
- Renowned authors
- Topics from accounting to computer training
- Most courses priced at less than \$100!

### ACCEPTED BY VARIOUS PROFESSIONS

- Meets the CPE requirements in all 50 states
- More than 50 courses that fulfill the CE requirement for the CFP™ certification
- A qualified sponsor of CPE for Enrolled Agents

### THE LEADER IN ONLINE ETHICS TRAINING FOR STATE ETHICS CPE!

### PASS ONLINE COURSE LIBRARY

Our courses are listed below, including our full line-up of industry-leading state Ethics courses. PASS Online courses range from 1 to 34 CPE credits. For the latest titles and complete course descriptions, visit [checkpointlearning.thomsonreuters.com](http://checkpointlearning.thomsonreuters.com).

#### ACCOUNTING

2009 FASB Review for Industry  
2009 FASB, SSARS, and SAS Update and Review  
Accounting for Earnings per Share  
Analysis of the Corporate Annual Report  
ASC: Codification of Standards  
Authoritative Accounting Literature for Common Interest Realty Associations (CIRAs) from PPC  
Compilation and Review Engagements:  
Engagement Administration for Compilation and Reviews from PPC  
Compilation and Review Engagements: Forecasts, Projections, and Similar Items from PPC  
Compilation and Review Engagements: Interim Engagements, OCBOAs, and Prescribed Forms from PPC  
Compilation and Review Engagements:  
Preparing Financial Statements for Compilation and Reviews from PPC  
Compilation and Review Engagements: Special Reporting Issues for Proprietorships, Partnerships and S Corporations from PPC  
Construction Contractors: Accounting for Construction Contractors from PPC  
Current Developments—Accounting and Financial Reporting  
Everything You Never Wanted to Know about GAAP

Homeowners' Associations and Other Common Interest Realty Associations: Performing Substantive Procedures and Concluding the Audit from PPC  
HUD Multifamily Housing, Compliance Audits, and Low-Income Housing Tax Credits Projects from PPC  
OCBOA: Cash and Income-Tax Basis Reporting  
Overview of HUD Audits, Accounting Considerations, and Financial Statement Presentation from PPC  
Revenue Recognition: Rules and Standards  
Selected GAAP Topics—Course 1 from PPC  
Selected GAAP Topics—Course 2 from PPC  
Selected GAAP Topics—Course 3 from PPC  
Specialized Industry GAAP  
The Breakthrough Budget  
Overview of Common Interest Realty Associations (CIRAs) and the Legal Environment in Which They Operate from PPC  
Homeowners' Associations and Other Common Interest Realty Associations from PPC

#### ADMINISTRATIVE PRACTICE

A Complete Guide to Investing  
Quality Control: Engagement Performance and Monitoring from PPC  
Quality Control: The Ethics and Client Acceptance and Continuance Elements of SQCS No. 7 from PPC

## AUDITING

Accounting and Financial Reporting Standards for Employee Benefit Plans  
An Accountant's Guide to the Sarbanes-Oxley Act  
Auditing Developments  
Audits of Employee Benefit Plans: Accounting and Financial Reporting Standards for Employee Benefits Plans from PPC  
Audits of Employee Benefit Plans: Pre-engagement Activities and Audit Planning from PPC  
Audits of Employee Benefit Plans: Special Auditing Considerations from PPC  
Audits of Nonprofit Organizations: Risk Assessment Procedures and Planning for Nonprofit Audits from PPC  
Audits of Nonprofit Organizations: Special Accounting and Auditing Considerations for Nonprofit Organizations from PPC  
Audits of Nonprofit Organizations: Substantive Procedures and Sampling from PPC  
Audits of Nonpublic Companies: Audit Documentation and Special Audit Considerations from PPC  
Audits of Nonpublic Companies: Auditing Cash, Fixed Assets, Liabilities, and Equity from PPC  
Audits of Nonpublic Companies: Substantive Procedures and Sampling from PPC  
Homeowners' Associations and Other Common Interest Realty Associations: Pre-Engagement Activities and Audit Planning for Audits of CIRAs from PPC  
HUD Audits: Auditing Compliance with Laws and Regulations from PPC  
Internal Control and Fraud Detection  
Practice Issues—Compilation and Review Update  
Risk Assessment Standards and the PPC Audit Process  
The Detection and Prevention of Fraud in Financial Statements  
Understanding and Preparing Audit Workpapers and Related Documentation from PPC

## BUSINESS LAW

Business Law for Accountants  
Hiring Independent Contractors

## BUSINESS MANAGEMENT & ORGANIZATION

Disaster Plan Development  
Techniques of Financial Analysis, Modeling, and Forecasting

## COMPUTER SCIENCE

E-Commerce: Applications for Cyberspace Technology  
Getting Started with Microsoft Excel 2007  
Microsoft Excel 2007: Creating and Formatting Charts with Lots of Tips and Tricks  
Microsoft Excel 2007: Moving, Copying, and Filling Cells with Lots of Tips and Tricks  
Microsoft Excel 2007: Working with Formulas and Functions with Lots of Tips and Tricks  
Microsoft Word 2007: Getting Started with Word 2007 with Lots of Tips and Tricks  
Microsoft® PowerPoint® 2007: Getting Started with PowerPoint 2007 with Lots of Tips and Tricks  
QuickBooks Pro 2009

## GENERAL ETHICS

Ethics and Professional Conduct—California Biennial General Ethics [New!](#)

## FINANCE

Accountant's Guide to Financial Management

## GOVERNMENTAL ACCOUNTING

Preparing Governmental Financial Statements under GASBS No. 34: Budgetary Capital Assets from PPC  
Preparing Governmental Financial Statements under GASBS No. 34: Budgetary Reporting, Other RSI, MD&A, and CAFR from PPC  
Preparing Governmental Financial Statements under GASBS No. 34: Introduction to Governmental Financial Reports and Fund Accounting Overview from PPC

## GOVERNMENTAL AUDITING

Audits of Local Governments: Audit Programs from PPC  
Audits of Local Governments: Concluding the Audit of a Local Government from PPC  
Audits of Local Governments: Risk Assessment Procedures and Planning from PPC  
Single Audit—Compliance Auditing, Subrecipient Considerations, and Program-Specific Audits from PPC  
Single Audit—Planning the Single Audit and Single Audit Sampling  
Single Audits—Concluding the Single Audit and Reporting under the Single Audit  
The Yellow Book Interpreted

## MANAGEMENT ADVISORY SERVICES

101 Financial Solutions: Diagnosis and Remedy  
A Practical Guide to Mergers, Acquisitions, and Divestitures  
Construction Contractors: Consulting Services from PPC  
Cost Management: Accounting and Control  
Helping Clients through Difficult Times  
Social Security and Medicare: A Survey of Benefits

## PERSONAL DEVELOPMENT

Beyond Words: A Practical Guide to Understanding Nonverbal Communication  
Bottom-Line Leadership  
Execume—It's More Than a Résumé  
The Fine Art of Giving & Receiving Feedback

## REGULATORY ETHICS

2010 Personal & Professional Ethics, North Carolina Ethics and Professional Conduct for CPAs is available in the following states:  
Alaska, Arkansas, California, Colorado, Connecticut, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan (2 hrs, 4 hrs), Missouri, Montana, Nebraska, Nevada, New Hampshire, New York (Foundations Course, Tax Ethics), Oklahoma, Oregon, Rhode Island, Tennessee, Vermont, Washington  
Ethics and Professional Responsibility, Enrolled Agents  
Ethics and Standards of Conduct, Virginia  
Ethics and the Tax Professional  
Ethics and the Tax Professional: Frivolous Tax Arguments and Tax Scams  
Ethics for Mississippi  
North Carolina Accountancy Law Course—

Ethics, Principles, and Professional Responsibilities, North Carolina License Applicants  
Ohio Professional Standards and Responsibilities  
Personal and Professional Ethics for Certified Financial Planner™ Certificants

Personal and Professional Ethics for Florida CPAs  
Personal and Professional Ethics for Minnesota CPAs  
Personal and Professional Ethics for Texas CPAs  
Professional Ethics, Arizona CPAs  
Professional Ethics, Arizona CPAs—2 hrs

## TAXES

1040 Deskbook: Form 1040 Supplemental Schedules C, F, and E from PPC  
1040 Deskbook: Personal Deductions from PPC  
1040 Deskbook: Securities Transactions and Debt Transactions  
1040 Workshop  
2009/2008 Easy Update and Inflation Adjustments  
2009/2008 Statutory Update  
990 Deskbook: Filing Form 990-PF from PPC  
990 Deskbook: Selected Topics on the Revised Form 990 from PPC  
A Guide to Tax Resolution: Solving IRS Problems  
Alternative Minimum Tax  
American Recovery & Reinvestment Act of 2009  
An Accountant's Guide to Trusts  
Asset Protection—Tax & Financial Aspects  
Assets, Income, and Cash  
Car, Travel, and Entertainment and Home Office Deductions  
Choice of Entity  
Choosing the Right Entity & Getting Cash Out of It  
Concepts and Mechanics of Tax-Deferred Exchanges  
Construction Contractors: Calculating Income Tax for Construction Contractors from PPC  
Controller's and Practitioner's Business Tax Update  
Corporate Tax Planning  
Corporate Taxation  
Death and Taxes  
Education Tax Benefits  
Employee Compensation and Benefits  
Family Tax Planning  
Fast Track Retirement Planning (Mini-Course)  
Fast Track Retirement Planning (10 CPE credits)  
Fiduciary Income Taxation Workshop  
Getting Cash Out of Your Business  
Guide to Federal Corporate & Individual Taxation  
Income Taxes for Common Interest Realty Associations (CIRAs) from PPC  
Individual Income Tax  
Like-Kind Exchanges and Other Sales  
Limited Liability Companies  
Partnership Taxation  
Selected Business Expenses  
Small Business Taxation  
Tax Planning Guide—S Corporations: Dispositions and Redemptions of Stock from PPC  
Tax Planning Guide—S Corporations: Eligibility & Election from PPC  
Tax Planning Guide—S Corporations: Tax Accounting Methods for S Corporations from PPC  
Travel, Entertainment, and Auto Rules

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CPE Tracking Module \$22 per user (minimum purchase quantities required)

University Module \$11 per user (minimum purchase quantities required)

Learning Path Module \$10 per user (minimum purchase quantities required)

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