

THE CPA JOURNAL – INDEX TO VOLUME 77

JANUARY 2007 – DECEMBER 2007

A&A: ACCOUNTING & AUDITING | FIN: FINANCE | INF: IN FOCUS |
MGMT: MANAGEMENT | PER: PERSPECTIVES | R&L: RESPONSIBILITIES & LEADERSHIP |
TAX: TAXATION | TECH: TECHNOLOGY

AUTHOR INDEX

A

- Abramowicz, Kenneth, and H. Charles Sparks**, The Small Business Administration's 8(a) Business Development Program, Feb, 60, MGMT, Practice Management
- Akers, Michael D., and Tim V. Eaton**, Whistleblowing and Good Governance: Policies for Universities, Government Entities, and Nonprofit Organizations, June, 66, R&L, Ethics
- Akers, Michael D., Don E. Giacomino, and Jodi L. Bellovary**, Earnings Management and Its Implications: Educating the Accounting Profession, Aug, 64, R&L, Education
- Albring, Susan M., Terry J. Engle, and Stephanie M. Bryant**, Does Disclosure of Nonattest Services in the Audit Report Matter?, Apr, 34, A&A, Auditing
- Alexander, Rachel Meyer, Mark Hirschev, and Susan Scholz**, Backdating Employee Stock Options: Accounting and Legal Implications, Oct, 18, INF
- , Backdating Employee Stock Options: Tax Implications, Oct, 24, INF
- Allen, Catherine R.**, PCAOB Rules on Independence and Personal Tax Services: Current Guidance for Public Company Auditors, Feb, 28, A&A, Auditing
- Amyot, Thomas G.**, Addressing the Shortage of Faculty with PhDs in Accounting, Sep, 17, PER, Inbox: Letters to the Editor
- Anders, Susan B.**, *Effective Websites for CPAs: Grow Your Practice and Profits*, by Kristi Stangeland, July 16, PER, Book Review
- , Introduction to Accounting Blogs: Accounting Observer and Accountants Round Up, June, 72, TECH, What to Bookmark
- , Website of the Month: Benefit Plans Plus, Sep, 72, TECH, What to Bookmark
- , Website of the Month: Eisner LLP, May, 72, TECH, What to Bookmark
- , Website of the Month: FierceSarbox, Nov, 73, TECH, What to Bookmark
- , Website of the Month: JobsintheMoney.com, Aug, 73, TECH, What to Bookmark
- , Website of the Month: MarketWatch Tax Guide, Apr, 72, TECH, What to Bookmark
- , Website of the Month: myStockOptions.com, Oct, 73, TECH, What to Bookmark
- , Website of the Month: A Second Look at Camico, July, 72, TECH, What to Bookmark
- , Website of the Month: Tax Almanac, Mar, 70, Tech, What to Bookmark
- , Website of the Month: Tax Blogs, Dec, 72, TECH, What to Bookmark
- , Website of the Month: Tax Guide for Investors, Jan, 71, TECH, What to Bookmark
- , Website of the Month: Tax History Project, Feb, 70, TECH, What to Bookmark
- Anders, Susan B., and Carol M. Fischer**, A Clear Look at Tax Software: 2007 Annual Survey of New York State Practitioners, May, 16, INF
- Anders, Susan B., Paul D. Hutchison, and M. Theodore Farris II**, Cash-to-Cash Analysis and Management: Useful Performance Measures for Improving Profitability, Aug, 42, FIN, Corporate Finance
- Anders, Susan B., Paul D. Hutchison, and Gary M. Fleischman**, Proposed Tax Incentive for Payers of Child Support: Promoting Perceptions of Fairness, June, 40, TAX, Tax Incentives
- Anderson, Mary M., and Ted D. Englebrecht**, Valuation of Lottery Prize Payments for Estate Tax Purposes: An Analysis, June, 52, FIN, Estate Planning
- Anderson-Tompkins, Brooke, and Robert L. Gray**, Letter to the Editor, Jan, 13, PER, Inbox: Letter to the Editor
- Arlinghaus, Barry P.**, Accounting Accreditation: The Process and the Practitioner's Role, Aug, 69, R&L, Education
- Armstrong, Frank III**, Early Retirement: IRS-Approved Options for Early Withdrawals, Oct, 50, TAX, Federal Taxation

——, Terminating Traditional Pensions, Jan, 62, MGMT, Employee Benefit Plans

B

- Bader, Mary, and Steve Schroeder**, TIPRA and the Roth IRA: New Planning Opportunity for High-Income Taxpayers, May, 48, FIN, Personal Financial Planning
- Bagby, John W., and John Ruhnka**, Litigation Support and Risk Management for Pretrial Discovery of Electronically Stored Information, May, 50, MGMT, Forensics
- Balsamo, Michael N., and Robert E. Bertucelli**, Disposition of Life Insurance Policies, Apr, 60, FIN, Personal Financial Planning
- Barton, Peter C., and Clayton R. Sager**, Sixth Circuit Court of Appeals Reverses Debt-Versus-Equity Issue, Apr, 58, TAX, Federal Taxation
- Basilo, Thomas A.**, Reducing Sarbanes-Oxley Compliance Costs: Is the Top-Down, Risk-Based Audit Approach a Solution, or a Mistake?, Jan, 6, PER, Personal Viewpoint
- Basso, Robert**, How a CPA Should Work with Vendors: A Vendor's Perspective, July, 14, PER, Sound Advice
- Bean, David F., and Richard A. Bernardi**, Accounting Ethics Courses: Do They Work?, Jan, 64, R&L, Ethics
- Beard, Alexander H. Jr.**, How to Get Out of the Stock Options Quagmire, Nov, 17, PER, Inbox: Letter to the Editor
- Beard, Deborah, and H. Joseph Wen**, Reducing the Threat Levels for Accounting Information Systems: Challenges for Management, Accountants, Auditors, and Academicians, May, 34, A&A, Security
- Becker, D'Arcy, Bruce (Harv) Busta, P. Jane Saly, Richard S. Sathe, and Kate Mooney**, Effective Campus Recruiting: The Faculty Perspective, July, 62, R&L, Future of the Profession
- Bedard, Jean C., Lynford E. Graham, Rani Hoitash, and Udi Hoitash**, Sarbanes-Oxley Section 404 and Internal Controls: A Look at Two Years of Compliance, Oct, 34, A&A, SEC Practice
- Bee, Sarah, Niranjan (Chips) Chipkalkatti, and Sanjoy Chatterji**, Effective Controls for Sales Through Distribution Channels, Sep, 60, MGMT, The CPA in Industry
- Bell, Nancy Sutton, and Marvin Narz**, Meeting the Challenges of Age Diversity in the Workplace, Feb, 56, MGMT, Firm Management
- Bellandi, Francesco**, Dual Reporting Under U.S. GAAP and IFRS: Layout of the Statement of Financial Position for Commercial and Industrial Entities, Dec, 32, A&A, International Accounting

- Bellovary, Jodi L., Michael D. Akers, and Don E. Giacomino**, Earnings Management and Its Implications: Educating the Accounting Profession, Aug, 64, R&L, Education
- Benson, Sandra S., Patricia S. Wall, and Betty S. Harper**, Recognizing a Litigious Reality: Safeguarding Against Unfair Competition and Tortious Interference, Nov, 56, MGMT, Accountant's Liability
- Bernardi, Richard A., and David F. Bean**, Accounting Ethics Courses: Do They Work?, Jan, 64, R&L, Ethics
- Bertucelli, Robert E., and Michael N. Balsamo**, Disposition of Life Insurance Policies, Apr, 60, FIN, Personal Financial Planning
- Biggart, Timothy B., and Thomas A. Carnes**, Variances, Incentives, and SFAS 151, Sep, 40, A&A, Financial Accounting
- Billings, B. Anthony**, The Author Responds, Dec, 13, PER, Inbox: Letters to the Editor
- , States' Tax Credits for Company-Financed Research: A Current Comparison, Feb, 40, TAX, Federal Taxation
- Billings, B. Anthony, and Randolph Paschke**, Funding OPEB Liabilities: A Proposal for the Automotive Industry, Aug, 56, MGMT, Corporate Finance
- Bird, Bruce M., and Marcia Sakai**, Update on States' Tax Credits for Research, Dec, 12, PER, Inbox: Letters to the Editor
- Blaskovich, Jennifer, and Natalia Mintchik**, Post-Sarbanes-Oxley Audit Planning: Perceptions of Internal Control Assessments and Other Institutional Considerations, Oct, 30, A&A, Accounting
- Bostick, Lisa N., and Michael S. Luehlfing**, Auditors' Responsibilities Formalized Under SAS 109: Understanding Risks Associated with the Legal and Regulatory Environment, Feb, 23, A&A, Accounting
- Boze, Ken M., and Henry Wichmann, Jr.**, SBA Partners Help Small Businesses, Oct, 56, FIN, Corporate Finance
- Branson, Bruce C., and Donald P. Pagach**, Accounting for Accelerated Share Repurchase Programs, Aug, 36, A&A, Accounting
- Brewer, Brad**, Fiduciary Responsibilities and Opportunities, Aug, 48, FIN, Employee Benefit Plans
- Briggs, Gary P.**, Twists in Determining New York State Taxable Income: Complexities of Interest on U.S. Government Obligations and SUNY Pension Contributions, Feb, 46, TAX, State & Local Taxation

- Brown, Kevin F., and P. Paul Lin**, Smartphones Provide New Capabilities for Mobile Professionals: 'Anywhere Solutions' for Businesses, May, 66, TECH, Hardware
- Bryan, Stephen H., Douglas R. Carmichael, and Steven Lilien**, Sunbeam & the 'Iron Curtain': Why a Dual Test for Materiality Assessment Was Necessary, Aug, 18, INF
- Bryan, Stephen H., Steven Lilien, and Jane Mooney**, How the New Pension Accounting Rules Affect the Dow 30's Financial Statements: Potential Implications for Policymakers and Equity Research Analysts, Mar, 16, INF
- Bryant, Stephanie M., Terry J. Engle, and Susan M. Albring**, Does Disclosure of Nonattest Services in the Audit Report Matter?, Apr, 34, A&A, Auditing
- Bryant, Stephanie M., Dan Stone, and Ben Weir**, Does Financial Literacy Contribute to Happiness?, Sep, 6, PER, Financial Literacy
- Burke, Jacqueline A., Ralph S. Polimeni, and Nathan S. Slavin**, Academic Dishonesty: A Crisis on Campus: Forging Ethical Professionals Begins in the Classroom, May, 58, R&L Education
- , The Authors Respond, July, 17, PER, Inbox: Letters to the Editor
- Busta, Bruce (Harv), D'Arcy Becker, P. Jane Saly, Richard S. Sathe, and Kate Mooney**, Effective Campus Recruiting: The Faculty Perspective, July, 62, R&L, Future of the Profession

C

- Caldwell, Charles W., Larry Maples, and Bob G. Wood, Jr.**, IRC Section 1031 Tax-Deferred Exchanges: Using Tenancy-in-Common Interests as Replacement Property, Jan, 42, TAX, Federal Taxation
- Callaghan, Joseph H., Arline Savage, and Steven Mintz**, Assessing the Control Environment Using a Balanced Scorecard Approach, Mar, 58, MGMT, Management Tools
- Campbell, Walter M., and Jefferson P. Jones**, Financial-Reporting Effects of Uncertain Tax Positions, Mar, 38, A&A, Financial Reporting
- Carmichael, Douglas R., Stephen Bryan, and Steven Lilien**, Sunbeam & the 'Iron Curtain': Why a Dual Test for Materiality Assessment Was Necessary, Aug, 18, INF
- Carnes, Thomas A., and Timothy B. Biggart**, Variances, Incentives, and SFAS 151, Sep, 40, A&A, Financial Accounting
- Carpenter, Gary E.**, Educational Tax Benefits: Deductions, Credits, Tax-Free Savings Vehicles, Sep, 54, FIN, Personal Financial Planning
- Caster, Paul, and Dino Verardo**, Technology Changes the Form and Competence of Audit Evidence, Jan, 68, TECH, The CPA & the Computer
- Cataldo, James, and Morris McInnes**, The Authors Respond, Oct, 17, PER, Inbox: Letters to the Editor
- , SFAS 159: The Fair Value Option: CPAs at a Crossroad?, Aug, 6, PER, Standards Setting
- Chan, Anthony S.**, *Internal Audit Reports Post-Sarbanes-Oxley: A Guide to Process-Driven Reporting*, by Susan M. Switzer, Oct, 16, PER, Book Review
- , *Sarbanes-Oxley for Small Businesses: Leveraging Compliance for Maximum Advantage*, by Peggy M. Jackson, Mar, 14, PER, Book Review
- Chan, Anthony S., Barry B. LePatner, and Henry H. Korn**, Sarbanes-Oxley's Wake-Up Call to the Construction Industry: Leveraging Compliance and Internal Controls to Manage Risks, Dec, 6, PER, Viewpoint
- Chatterji, Sanjoy, Niranjana (Chips) Chipalkatti, and Sarah Bee**, Effective Controls for Sales Through Distribution Channels, Sep, 60, MGMT, The CPA in Industry
- Chen, Clement C., and Keith T. Jones**, Management Tools: Who Uses Them, and How Effective Are They?, Aug, 50, MGMT, Practice Management
- Chipalkatti, Niranjana (Chips), Sanjoy Chatterji, and Sarah Bee**, Effective Controls for Sales Through Distribution Channels, Sep, 60, MGMT, The CPA in Industry
- Clark, Ronald L., and Gary D. Zeune**, Recognizing Fraud Patterns in Accounting Data, Apr, 68, R&L, Fraud
- Cleary, Brian**, Managing the Risks Associated with Stock Options Backdating, Apr, 12, PER, Emerging Issues
- Colson, Robert H.**, *The CPA Profession: Opportunities, Responsibilities, and Services*, by Stephen R. Moehrle, Gary John Previts, and Jennifer A. Reynolds-Moehrle, Jan, 11, PER, Book Review
- Cong, Yu, and Hui Du**, Welcome to the World of Web 2.0, May, 6, PER, Emerging Issues
- Cook, John K. Jr.**, Increased Scrutiny of Reportable Transactions: Final Disclosure Requirements and New Nondisclosure Penalties, Jan, 36, TAX, Federal Taxation
- Cory, Suzanne N., Stephanie Ward, and Shirley A. Schultz**, Managing Human Resources in a Small Firm: Motivation Through Performance Evaluation, Oct, 62, MGMT, Practice Management
- Costello, David**, Substantial Equivalency = Tough Work, Mar, 15, PER, Inbox: Letters to the Editor
- Cowan, Mark J., and Tom English**, The Challenges of Transparency in Corporate Tax Departments: What Will the New Audit Documentation Requirements and FIN 48 Reveal to the IRS?, Oct, 42, TAX, Corporate Taxation

Cubeles, Alain, and Christopher A. Fronk, Insights on Tax Management Best Practices: Techniques for Maximizing Portfolio Returns, Nov, 52, FIN, Personal Financial Planning

Cummings, Richard G., and Larry R. Garrison, The Charitable Reform Provisions of the Pension Protection Act of 2006, Jan, 14, INF

D

DePree, Chauncey M. Jr. and Rebecca K. Jude, Ten Practical Suggestions for Terminating an Employee, Aug, 62, MGMT, Practice Management

Doll, Barry F., Raising Issues Not Enough, Mar, 15, PER, Inbox: Letters to the Editor

Du, Hui, and Yu Cong, Welcome to the World of Web 2.0, May, 6, PER, Emerging Issues

Dyson, Robert A., Freestanding Warrants and Embedded Conversion Options: Complex Classification Rules Draw SEC Interest, Apr, 40, A&A, Accounting

E

Eaton, Tim V., and Michael D. Akers, Whistleblowing and Good Governance:

Policies for Universities, Government Entities, and Nonprofit Organizations, June, 66, R&L, Ethics

Eickemeyer, John H., and James A. Woehlke, Do CPAs' Ethical Responsibilities End at Death?, Nov, 67, R&L, Ethics

Eldridge, Charles B., Paula Park, Abbee Phillips, and Ellen Williams, Executive Women in Finance: Overcoming Challenges and Looking Ahead, Jan, 58, MGMT, Career Paths

Elikai, Fara, Daniel M. Ivancevich, and Susan H. Ivancevich, Accounting Software Selection and User Satisfaction: Relevant Factors for Decision Makers, May, 26, A&A, Software

Elson, Raymond J., and Leonard G. Weld, Carried Interest: What Is It and How Should It Be Taxed?, Nov, 46, TAX, Federal Taxation

Engle, Terry J., Stephanie M. Bryant, and Susan M. Albring, Does Disclosure of Nonattest Services in the Audit Report Matter?, Apr, 34, A&A, Auditing

Engelbrecht, Ted D., and Mary M. Anderson, Valuation of Lottery Prize Payments for Estate Tax Purposes: An Analysis, June, 52, FIN, Estate Planning

English, Tom, and Mark J. Cowan, The Challenges of Transparency in Corporate Tax Departments: What Will the New Audit Documentation Requirements and FIN 48 Reveal to the IRS?, Oct, 42, TAX, Corporate Taxation

Epstein, Barry Jay, Wrong-Headed Reactions to Information Overload Threaten Sound Decision-Making, Mar, 6, PER, Personal Viewpoint

Epstein, Barry Jay, and Eva K. Jermakowicz, International Standards for Small and Medium-Sized Entities: Analyzing the IASB Exposure Draft, Oct, 38, A&A, International Accounting

Espahbodi, Pouran, and Jalal Soroosh, New Accounting Rules for Postretirement Benefits: How SFAS 158 May Affect a Company's Financial Statements, Jan, 28, A&A, Financial Accounting

Ewer, Sid R., Transparency and Understandability, But for Whom?: How Different Standards Setters Define the 'Average User,' Feb, 16, INF

F

Farris, M. Theodore II, Paul D. Hutchison, and Susan B. Anders, Cash-to-Cash Analysis and Management: Useful Performance Measures for Improving Profitability, Aug, 42, FIN, Corporate Finance

Feit, Scott M., Should a 401(k) Plan Be a Safe Harbor 401(k) Plan?, Mar, 56, FIN, Employee Benefit Plans

Fellows, James A., and Michael A. Yuhas, When Is Real Estate a Capital Asset, and When Is It Not?, July, 42, TAX, Federal Taxation

Fischer, Carol M., and Susan B. Anders, A Clear Look at Tax Software: 2007 Annual Survey of New York State Practitioners, May, 16, INF

Fischman, Myrna L., The Author Responds, Sep, 17, PER, Inbox: Letters to the Editor

———, Teaching for the Accounting Profession: CPAs and PhDs, June, 12, PER, Viewpoint

Fleischman, Gary M., Paul D. Hutchison, and Susan B. Anders, Proposed Tax Incentive for Payers of Child Support: Promoting Perceptions of Fairness, June, 40, TAX, Tax Incentives

Fligel, Robert, Unspoken Obstacles Prevent Many Accounting Firm Mergers and Sales, June, 10, PER, Viewpoint

Fornaro, James M., Heavy Lifting Required, Apr, 15, PER, Inbox: Letters to the Editor

Forslund, Alyssa, and Noelle Geiger, IRS Fast-Track Settlement for Small Business/Self-Employed Taxpayers, Nov, 50, TAX, Federal Taxation

Forsyth, Timothy B., and Ronald E. Marden, Gift Cards and Financial Reporting: Unwrapping the Uncertainties of Revenue-Recognition and Other Issues, Nov, 28, A&A, Financial Reporting

Fouch, Scott R., Volunteers and Their Responsibilities for Trust Fund Taxes, July, 50, TAX, Federal Taxation

Francisco, Bill, Thomas G. Noland, and Debra Sinclair, Pursuing a PhD in Accounting: What to Expect, Mar, 66, R&L, Education

Fronk, Christopher A., and Alain Cubeles, Insights on Tax Management Best Practices: Techniques for Maximizing Portfolio Returns, Nov, 52, FIN, Personal Financial Planning

G

Gantt, Karen, George Generas, and Barbara Lambertson, Sarbanes-Oxley, Accounting Scandals, and State Accountancy Boards: Red Versus Blue State Reactions, Sep, 18, A&A, Regulation of the Profession

Garen, Ken, The Internet: Revolutionizing How CPAs Do Business, May, 12, PER, Emerging Trends
 —, Software Portability: Weighing Options, Making Choices, Nov, 10, PER, Technology

Garrison, Larry R., and Richard G. Cummings, The Charitable Reform Provisions of the Pension Protection Act of 2006, Jan, 14, INF

Geiger, Noelle, and Alyssa Forslund, IRS Fast-Track Settlement for Small Business/Self-Employed Taxpayers, Nov, 50, TAX, Federal Taxation

Geller, Sheldon M., ERISA Fiduciary Responsibilities and Registered Investment Advisors, Jan, 56, FIN, Employee Benefit Plans

—, IRS Guidance for Part-time Employee Exclusions Under 401(k) Plans, July, 60, MGMT, Employee Benefit Plans

Generas, George, Karen Gantt, and Barbara Lambertson, Sarbanes-Oxley, Accounting Scandals, and State Accountancy Boards: Red Versus Blue State Reactions, Sep, 18, A&A, Regulation of the Profession

Giacomino, Don E., Michael D. Akers, and Jodi L. Bellovary, Earnings Management and Its Implications: Educating the Accounting Profession, Aug, 64, R&L, Education

Gore, Richard, and Dyan Zimmerman, Building the Foundations of Financial Reporting: The Conceptual Framework, Aug, 30, A&A, Standards Setting

Graham, Lynford E., Jean C. Bedard, Rani Hoitash, and Udi Hoitash, Sarbanes-Oxley Section 404 and Internal Controls: A Look at Two Years of Compliance, Oct, 34, A&A, SEC Practice

Gray, Robert L., and Brooke Anderson-Tompkins, Letter to the Editor, Jan, 13, PER, Inbox: Letter to the Editor

Gray, Robert L., Walter M. Primoff, and Joseph W. Tucciarone, Client-Centered Professional Financial Planning: Overcoming Challenges and Creating Opportunities for the Profession, Sep, 10, PER, Practice Management

Green, Charles H., When Clients Don't Buy What a CPA Firm Is Selling, Mar, 12, PER, Practice Management

Grenci, Anthony F., and Richard T. Grecni, Using the Roth IRA for Current-Year Tax Relief, Jan, 50, FIN, Personal Financial Planning

Grenci, Richard T., and Anthony F. Grecni, Using the Roth IRA for Current-Year Tax Relief, Jan, 50, FIN, Personal Financial Planning

Grice, Steve, and Frank Messina, Practice What You Teach: The Benefits of a Scholar-in-Residence Program, Dec, 64, R&L, Education

Grothe, Mark, and Thomas R. Weirich, Analyzing Auditor Changes: Lack of Disclosure Hinders Accountability to Investors, Dec, 14, INF

Grumet, Louis, 110 Years of a Common Purpose, Dec, 7, PER, Publisher's Column

—, The Alternative Minimum Tax: A Massive Middle-Class Tax Increase, July, 7, PER, Publisher's Column

—, Connecting the Dots: The Estate Tax and Social Security, Oct, 7, PER, Publisher's Column

—, The Importance of Financial Transparency: Swallowing a Bitter (But Necessary) Pill, June, 7, PER, Publisher's Column

—, Muddy Waters: The AMT and the U.S. Tax Code, Mar, 7, PER, Publisher's Column

—, On the Horizon: Accountancy Reform, Apr, 7, PER, Publisher's Column

—, Protecting the Tax Dollar: Focusing on the Quality of Federal Grant-Funded Audits, Sep, 7, PER, Publisher's Column

—, Quality over Quantity: How to Improve Accounting Education, Jan, 7, PER, Publisher's Column

—, Rethinking Sarbanes-Oxley: Taking Stock of Its Pluses and Minuses, Nov, 7, PER, Publisher's Column

—, Should Non-CPAs Be Allowed to Co-Own CPA Firms?, May, 7, PER, Publisher's Column

—, Social Security and the U.S. Tax Code: Ripe for Reform, Feb, 7, PER, Publisher's Column

—, The Value of Including Public Members on NYSSCPA Committees: Experiment of 'Going Public' Is a Success, Aug, 7, PER, Publisher's Column

Grusd, Neville, "Ethics Cannot Be Taught," June, 15, PER, Inbox: Letters to the Editor

H

Haber, Jeffrey, Analyzing Skimming, Aug, 17, PER, Inbox: Letters to the Editor

Haber, Jeffrey, Peter Romaniuk, and Gary Murray, Suspicious Activity Reporting: Regulatory Change and the Role of Accountants, Mar, 70, R&L, Fraud

Harper, Betty S., Sandra S. Benson, and Patricia S. Wall, Recognizing a Litigious Reality: Safeguarding Against Unfair Competition and Tortious Interference, Nov, 56, MGMT, Accountant's Liability

Harrast, Steven A., and Lori Mason-Olsen, Can Audit Committees Prevent Management Fraud?, Jan, 24, A&A, Auditing

Hereth, Russell, and John Talbott, Slots, Racing Fund, and Tax Law: New York Thoroughbreds as an Attractive Investment, Apr, 50, TAX, Tax Incentives

Hermanson, Dana R., Daniel M. Ivancevich, and Susan H. Ivancevich, Disaster Recovery Planning: What Section 404 Audits Reveal, Dec, 60, MGMT, Consulting

Hill, Nancy T., John E. McEnroe, and Kevin T. Stevens, Auditors' Reactions to Sarbanes-Oxley: Observations from the Field, July, 6, PER, Emerging Issues

Hirschey, Mark, Rachel Meyer Alexander, and Susan Scholz, Backdating Employee Stock Options: Accounting and Legal Implications, Oct, 18, INF

———, Backdating Employee Stock Options: Tax Implications, Oct, 24, INF

Ho, Shih-Jen Kathy, and Alfonso R. Oddo, Lessons Learned from Section 404 of the Sarbanes-Oxley Act: A Conversation with Compliance Officers, June, 28, A&A, Auditing

Hoitash, Rani, Jean C. Bedard, Lynford E. Graham, and Udi Hoitash, Sarbanes-Oxley Section 404 and Internal Controls: A Look at Two Years of Compliance, Oct, 34, A&A, SEC Practice

Hoitash, Udi, Jean C. Bedard, Lynford E. Graham, and Rani Hoitash, Sarbanes-Oxley Section 404 and Internal Controls: A Look at Two Years of Compliance, Oct, 34, A&A, SEC Practice

Holtzman, Mark P., Reporting Critical Accounting Policies, Dec, 42, A&A, Financial Reporting

Howard, John A., Ethics Cannot Be Taught, Apr, 15, PER, Inbox: Letters to the Editor

Huefner, Ronald J., and Sara R. Melendy, The Role of the CPA in Corporate Compliance Committees, Feb, 64, R&L, Corporate Governance

Humphrey, Joseph, Marcos Massoud, and Cecily Raiborn, The Authors Respond, June, 18, PER, Inbox: Letters to the Editor

———, Extraordinary Items: Time to Eliminate the Classification, Feb, 32, A&A, Accounting

Hurt, David N., Jerry G. Kreuze, and Sheldon A. Langsam, Displaying the Funding Status of Postretirement Plans: The Impact of SFAS 158 Disclosure, July, 34, A&A, Accounting

Hutchison, Paul D., M. Theodore Farris II, and Susan B. Anders, Cash-to-Cash Analysis and Management: Useful Performance Measures for Improving Profitability, Aug, 42, FIN, Corporate Finance

Hutchison, Paul D., Gary M. Fleischman, and Susan B. Anders, Proposed Tax Incentive for Payers of Child Support: Promoting Perceptions of Fairness, June, 40, TAX, Tax Incentives

 I

Ivancevich, Daniel M., Fara Elikai, and Susan H. Ivancevich, Accounting Software Selection and User Satisfaction: Relevant Factors for Decision Makers, May, 26, A&A, Software

Ivancevich, Daniel M., Dana R. Hermanson, and Susan H. Ivancevich, Disaster Recovery Planning: What Section 404 Audits Reveal, Dec, 60, MGMT, Consulting

Ivancevich, Susan H., Fara Elikai, and Daniel M. Ivancevich, Accounting Software Selection and User Satisfaction: Relevant Factors for Decision Makers, May, 26, A&A, Software

Ivancevich, Susan H., Dana R. Hermanson, and Daniel M. Ivancevich, Disaster Recovery Planning: What Section 404 Audits Reveal, Dec, 60, MGMT, Consulting

 J

Jermakowicz, Eva K., and Barry Jay Epstein, International Standards for Small and Medium-Sized Entities: Analyzing the IASB Exposure Draft, Oct, 38, A&A, International Accounting

Jones, Jefferson P., and Walter M. Campbell, Financial-Reporting Effects of Uncertain Tax Positions, Mar, 38, A&A, Financial Reporting

Jones, Keith T., and Clement C. Chen, Management Tools: Who Uses Them, and How Effective Are They?, Aug, 50, MGMT, Practice Management

Jones, Lynn Comer, Definition of a Qualifying Foster Child: An Analysis of the Law and Relevant Cases, Aug, 38, TAX, Federal Taxation

Jude, Rebecca K., and Chauncey M. DePree, Jr., Ten Practical Suggestions for Terminating an Employee, Aug, 62, MGMT, Practice Management

 K

Keller, Lawrence B., and Harry R. Wigler, Disability Insurance Planning for Professionals, Dec, 54, FIN, Personal Financial Planning

Kelley, Ann Galligan, and Margaret P. Ruggieri, Municipalities Get a Healthy Dose of Reality on Postemployment Benefits: The Effects of GASB 43 and 45 on Government Finances, Apr, 28, A&A, Government Accounting

Kobelsky, Kevin, and Brett Wilkinson, Rethinking College Savings Strategies: Opportunities and Pitfalls in Integrating Retirement and College Savings, Sep, 48, FIN, Personal Financial Planning

Korn, Henry H., Barry B. LePatner, and Anthony S. Chan, Sarbanes-Oxley's Wake-Up Call to the Construction Industry: Leveraging Compliance and Internal Controls to Manage Risks, Dec, 6, PER, Viewpoint

Kranacher, Mary-Jo, 2007 in Retrospect at the *Journal*, Dec, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Balancing Financial Market Competitiveness with Investor Protection, May, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Determining Materiality: Relativity and Professional Judgment, Aug, 80, PER, Editorial: A Message from the Editor-in-Chief

———, An Exclusive Interview with FASB Chairman Robert H. Herz, Nov, 20, INF

———, Fixing Fiscal Problems and Planning for the Future: A CPA's Role in Government: A *CPA Journal* Interview with Nassau County Comptroller Howard S. Weitzman, July, 18, INF

———, The Great Divide: Academia and Practice, Feb, 80, Per, Editorial: A Message from the Editor-in-Chief

———, Help Your Clients Prepare for Opportunity, Sep, 80, PER, Editorial: A Message from the Editor-in-Chief

———, 'It's the Public Trust, Stupid,' Mar, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Options Timing: Lucky Strikes or 20/20 Hindsight?, Oct, 80, PER, Editorial: A Message from the Editor-in-Chief

———, An Ounce of Prevention ..., June, 80, PER, Editorial: A Message from the Editor-in-Chief

———, 'The Problem with Communication ...,' July, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Retirement Insecurity?, Apr, 80, PER, Editorial: A Message from the Editor-in-Chief

———, The SEC: Still the Investor's Advocate?, Nov, 80, PER, Editorial: A Message from the Editor-in-Chief

———, 'Tis the (Tax) Season, Jan, 80, PER, Editorial: A Message from the Editor-in-Chief

Kraten, Michael, Blurred Distinctions: A Good Thing, Apr, 15, PER, Inbox: Letters to the Editor

———, Using 'Monte Carlo' Simulations to Enhance Planning Recommendations: Rolling the Dice, Sep, 56, FIN, Personal Financial Planning

Krause, Michael J., Assessing the 'New Information Professional' Beyond College, Sep, 68, R&L, Future of the Profession

Kreuze, Jerry G., David N. Hurtt, and Sheldon A. Langsam, Displaying the Funding Status of Postretirement Plans: The Impact of SFAS 158 Disclosure, July, 34, A&A, Accounting

Kulakoff, David S., Second Circuit Rules on Deductibility of Investment Advisor Fees Incurred by Trusts, Sep, 45, TAX, Federal Taxation

L

Lambert, Joyce C., and Michael J. Meyer, Patch Management: No Longer Just an IT Problem, Nov, 68, TECH, The CPA and the Computer

Lamberton, Barbara, Karen Gantt, and George Generas, Sarbanes-Oxley, Accounting Scandals, and State Accountancy Boards: Red Versus Blue State Reactions, Sep, 18, A&A, Regulation of the Profession

Landes, Charles, Charles Landes Responds, Oct, 17, PER, Inbox: Letters to the Editor

Langsam, Sheldon A., David N. Hurtt, and Jerry G. Kreuze, Displaying the Funding Status of Postretirement Plans: The Impact of SFAS 158 Disclosure, July, 34, A&A, Accounting

Lassar, Stephen D., and Mark W. McGorry, Trust-Owned Life Insurance: Policy Review and Funding Techniques, Feb, 48, FIN, Estates & Trusts

LePatner, Barry B., Henry H. Korn, and Anthony S. Chan, Sarbanes-Oxley's Wake-Up Call to the Construction Industry: Leveraging Compliance and Internal Controls to Manage Risks, Dec, 6, PER, Viewpoint

Leventhal, Martin, Accounting Is Much More Than Numbers, Aug, 17, PER, Inbox: Letters to the Editor

Levin, Mark H., Highlights of the New York State 2007/2008 Budget Act, June, 50, TAX, State & Local Taxation

———, New York City's 2007 Business Tax Package, Oct, 54, TAX, State & Local Taxation

Lilien, Steven, Stephen Bryan, and Douglas R. Carmichael, Sunbeam & the 'Iron Curtain': Why a Dual Test for Materiality Assessment Was Necessary, Aug, 18, INF

Lilien, Steven, Stephen H. Bryan, and Jane Mooney, How the New Pension Accounting Rules Affect the Dow 30's Financial Statements: Potential Implications for Policymakers and Equity Research Analysts, Mar, 16, INF

Lin, P. Paul, and Kevin F. Brown, Smartphones Provide New Capabilities for Mobile Professionals: 'Anywhere Solutions' for Businesses, May, 66, TECH, Hardware

- Lindquist, Tim M.**, Growth Through Acquisition: Learning from One Firm's Successful Experiences, July, 56, *MGMT, Practice Management*
- Lipman, Allan R.**, A Change in Domicile from New York to Florida Can Help Minimize Taxes, Mar, 48, *TAX, State & Local Taxation*
- Luehlfing, Michael S., and Lisa N. Bostick**, Auditors' Responsibilities Formalized Under SAS 109: Understanding Risks Associated with the Legal and Regulatory Environment, Feb, 23, *A&A, Accounting*
- Lynch, Michael F., Frances E. McNair, and Nicholas C. Lynch**, Attaining Capital Gains Treatment of Property Transactions: Dealer Versus Investor: Recent Case Law Provides Guidance for Taxpayers Seeking Investor Status, June, 44, *TAX, Federal Taxation*
- Lynch, Nicholas C., Frances E. McNair, and Michael F. Lynch**, Attaining Capital Gains Treatment of Property Transactions: Dealer Versus Investor: Recent Case Law Provides Guidance for Taxpayers Seeking Investor Status, June, 44, *TAX, Federal Taxation*

M

- Mahoney, Lois S., and Clinton White, Jr.**, Creating XBRL Instance Documents in Excel, July, 66, *TECH, Software*
- Maples, Larry**, IRS Changes Position on Advance Trade Discounts, Dec, 52, *TAX, Federal Taxation*
- , Pitfalls in Preserving Net Operating Losses, Mar, 52, *TAX, Corporate Taxation*
- Maples, Larry, Charles W. Caldwell, and Bob G. Wood, Jr.**, IRC Section 1031 Tax-Deferred Exchanges: Using Tenancy-in-Common Interests as Replacement Property, Jan, 42, *TAX, Federal Taxation*
- Marden, Ronald E., and Timothy B. Forsyth**, Gift Cards and Financial Reporting: Unwrapping the Uncertainties of Revenue-Recognition and Other Issues, Nov, 28, *A&A, Financial Reporting*
- Marshall, Beverly, and Arlette C. Wilson**, How the Fair Value Option Will Simplify Accounting for Some Hedging Transactions, May, 32, *A&A, Accounting*
- Mason-Olsen, Lori, and Steven A. Harrast**, Can Audit Committees Prevent Management Fraud?, Jan, 24, *A&A, Auditing*
- Massoud, Marcos, Cecily Raiborn, and Joseph Humphrey**, The Authors Respond, June, 18, *PER, Inbox: Letters to the Editor*
- , Extraordinary Items: Time to Eliminate the Classification, Feb, 32, *A&A, Accounting*
- Massoud, Marcos, Cecily Raiborn, Roselyn Morris, and Chuck Pier**, Ethics of Options Repricing and Backdating: Banishing Greed from Corporate Governance and Management, Oct, 6, *PER, Ethics*
- Mayes, Sarah L., and Linda L. Nelms**, Tax Consequences of Continuing-Care Retirement Community Fees, May, 44, *TAX, Federal Taxation*
- McConnell, Donald K. Jr., and Charles H. (Chip) Schweiger**, Implementing the New ASB Risk Assessment Audit Standards, June, 20, *A&A, Auditing*
- McDermott, Cyndi**, Staffing Up for Tax Season: Run an Efficient Practice While Ensuring Success, Feb, 10, *PER, Practice Management*
- McEnroe, John E., Nancy T. Hill, and Kevin T. Stevens**, Auditors' Reactions to Sarbanes-Oxley: Observations from the Field, July, 6, *PER, Emerging Issues*
- McEnroe, John E., and Mark Sullivan**, Improving How Auditing Standards Are Issued: A Proposal for Revising the Process Based on PCAOB Auditing Standard 2, Nov, 34, *A&A, Standards Setting*
- McGorry, Mark W., and Stephen D. Lassar**, Trust-Owned Life Insurance: Policy Review and Funding Techniques, Feb, 48, *FIN, Estates & Trusts*
- McInnes, Morris, and James Cataldo**, The Authors Respond, Oct, 17, *PER, Inbox: Letters to the Editor*
- , SFAS 159: The Fair Value Option: CPAs at a Crossroad?, Aug, 6, *PER, Standards Setting*
- McNair, Frances E., Michael F. Lynch, and Nicholas C. Lynch**, Attaining Capital Gains Treatment of Property Transactions: Dealer Versus Investor: Recent Case Law Provides Guidance for Taxpayers Seeking Investor Status, June, 44, *TAX, Federal Taxation*
- Melendy, Sara R., and Ronald J. Huefner**, The Role of the CPA in Corporate Compliance Committees, Feb, 64, *R&L, Corporate Governance*
- Messina, Frank, and Steve Grice**, Practice What You Teach: The Benefits of a Scholar-in-Residence Program, Dec, 64, *R&L, Education*
- Meyer, Michael J., and Joyce C. Lambert**, Patch Management: No Longer Just an IT Problem, Nov, 68, *TECH, The CPA and the Computer*
- Miller, Cathleen L., and Alan Reinstein**, Accounting for the Purchase of Life Settlement Contracts, Sep, 28, *A&A, Accounting*
- Mintchik, Natalia, and Jennifer Blaskovich**, Post-Sarbanes-Oxley Audit Planning: Perceptions of Internal Control Assessments and Other Institutional Considerations, Oct, 30, *A&A, Accounting*
- Mintz, Steven, Joseph H. Callaghan, and Arline Savage**, Assessing the Control Environment Using a Balanced Scorecard Approach, Mar, 58, *MGMT, Management Tools*

- Moehrle, Stephen R.**, Understanding Disclosures of Postretirement Healthcare Obligations, Sep, 36, A&A, Accounting
- Mooney, Jane, Stephen H. Bryan, and Steven Lilien**, How the New Pension Accounting Rules Affect the Dow 30's Financial Statements: Potential Implications for Policymakers and Equity Research Analysts, Mar, 16, INF
- Mooney, Kate, Bruce (Harv) Busta, D'Arcy Becker, P. Jane Saly, and Richard S. Sathe**, Effective Campus Recruiting: The Faculty Perspective, July, 62, R&L, Future of the Profession
- Morris, Roselyn, Cecily Raiborn, Marcos Massoud, and Chuck Pier**, Ethics of Options Repricing and Backdating: Banishing Greed from Corporate Governance and Management, Oct, 6, PER, Ethics
- Mounce, Patricia, Pamela Spikes, and Roy Whitehead**, Can a Video Poker Player Qualify as a Professional Gambler for Tax Purposes?, Sep, 46, TAX, Federal Taxation
- Murphy, Brian**, Top 10 Records-Management Resolutions for the New Year, Jan, 10, PER, Technology
- Murray, Gary, and, Peter Romaniuk, and Jeffrey Haber**, Suspicious Activity Reporting: Regulatory Change and the Role of Accountants, Mar, 70, R&L, Fraud
- Murray, Ronald J.**, The Author Responds, June, 17, PER, Inbox: Letters to the Editor

N

- Narz, Marvin, and Nancy Sutton Bell**, Meeting the Challenges of Age Diversity in the Workplace, Feb, 56, MGMT, Firm Management
- Nelms, Linda L., and Sarah L. Mayes**, Tax Consequences of Continuing-Care Retirement Community Fees, May, 44, TAX, Federal Taxation
- Noland, Thomas G., Bill Francisco, and Debra Sinclair**, Pursuing a PhD in Accounting: What to Expect, Mar, 66, R&L, Education

O

- Oddo, Alfonso R., and Shih-Jen Kathy Ho**, Lessons Learned from Section 404 of the Sarbanes-Oxley Act: A Conversation with Compliance Officers, June, 28, A&A, Auditing
- Oliverio, Mary Ellen**, Promoting Audit Quality: U.K. Financial Reporting Council Discussion Paper, Feb, 12, PER, Emerging Issues
- Ong, Brian, and Kelly Richmond Pope**, Strategies for Forming an Effective Forensic Accounting Team, Apr, 64, MGMT, Forensic Accounting

- O'Shaughnessy, John, and Josef Rashty**, Critical Accounting Estimates for Share-Based Payment Arrangements: Disclosure Requirements Under SFAS 123(R), June, 34, A&A, Accounting

P-Q

- Pagach, Donald P., and Bruce C. Branson**, Accounting for Accelerated Share Repurchase Programs, Aug, 36, A&A, Accounting
- Pandit, Ganesh M. and Rubenfield, Allen J.**, Tax 'Cheating' by Ordinary Taxpayers: Does the Underreporting of Income Contribute to the 'Tax Gap'?, Mar, 42, TAX, Compliance & Enforcement
- Park, Paula, Charles B. Eldridge, Abbee Phillips, and Ellen Williams**, Executive Women in Finance: Overcoming Challenges and Looking Ahead, Jan, 58, MGMT, Career Paths
- Paschke, Randolph, and B. Anthony Billings**, Funding OPEB Liabilities: A Proposal for the Automotive Industry, Aug, 56, MGMT, Corporate Finance
- Perri, Frank S.**, On Principles-Based Accounting and *Continental Vending*, June, 16, PER, Inbox: Letters to the Editor
- Phillips, Abbee, Charles B. Eldridge, Paula Park, and Ellen Williams**, Executive Women in Finance: Overcoming Challenges and Looking Ahead, Jan, 58, MGMT, Career Paths
- Pier, Chuck, Cecily Raiborn, Marcos Massoud, and Roselyn Morris**, Ethics of Options Repricing and Backdating: Banishing Greed from Corporate Governance and Management, Oct, 6, PER, Ethics
- Pike, Fred**, On Tax Cheating, May, 13, PER, Inbox: Letters to the Editor
- Polimeni, Ralph S., Jacqueline A. Burke, and Nathan S. Slavin**, Academic Dishonesty: A Crisis on Campus: Forging Ethical Professionals Begins in the Classroom, May, 58, R&L Education
- , The Authors Respond, July, 17, PER, Inbox: Letters to the Editor
- Pope, Kelly Richmond, and Brian Ong**, Strategies for Forming an Effective Forensic Accounting Team, Apr, 64, MGMT, Forensic Accounting
- Prentice, Heriot C.**, *Internal Auditing Around the World*, published by Protiviti Inc., May, 14, PER, Book Review
- Primoff, Walter M.**, *Personal Financial Planning*, by Lewis J. Altfest, Sep, 16, PER, Book Review
- Primoff, Walter M., Robert L. Gray, and Joseph W. Tucciarone**, Client-Centered Professional Financial Planning: Overcoming Challenges and Creating Opportunities for the Profession, Sep, 10, PER, Practice Management

R

- Rabinowitz, Allan M.**, *Corporate Fraud Handbook: Prevention and Detection, Second Edition*, by Joseph T. Wells, Nov, 18, PER, Book Review
- Radin, Arthur J.**, Have We Created Financial Statement Disclosure Overload?, Nov, 6, PER, Personal Viewpoint
- , Uncertainties Created by FIN 48, *Accounting for Uncertainty in Income Taxes*, Apr, 9, PER, Personal Viewpoint
- Raiborn, Cecily, Marcos Massoud, and Joseph Humphrey**, The Authors Respond, June, 18, PER, Inbox: Letters to the Editor
- , Extraordinary Items: Time to Eliminate the Classification, Feb, 32, A&A, Accounting
- Raiborn, Cecily, Marcos Massoud, Roselyn Morris, and Chuck Pier**, Ethics of Options Repricing and Backdating: Banishing Greed from Corporate Governance and Management, Oct, 6, PER, Ethics
- Rashty, Josef, and John O'Shaughnessy**, Critical Accounting Estimates for Share-Based Payment Arrangements: Disclosure Requirements Under SFAS 123(R), June, 34, A&A, Accounting
- Rechtman, Yigal**, *International Accounting: A User Perspective*, by Sharokh M. Saudagaran, June, 14, PER, Book Review
- , On Extraordinary Items, June, 18, PER, Inbox: Letters to the Editor
- , SFAS 159: The Fair Value Option, Oct, 17, PER, Inbox: Letters to the Editor
- Reinstein, Alan, and Cathleen L. Miller**, Accounting for the Purchase of Life Settlement Contracts, Sep, 28, A&A, Accounting
- Renick, M. Jacob**, A Phased Engagement Approach to Forensic Accounting, June, 62, MGMT, Forensic Accounting
- Romaniuk, Peter, Jeffry Haber, and Gary Murray**, Suspicious Activity Reporting: Regulatory Change and the Role of Accountants, Mar, 70, R&L, Fraud
- Rubinfeld, Allen J.**, The Author Responds, May, 13, PER, Inbox: Letters to the Editor
- Rubinfeld, Allen J., and Ganesh M. Pandit**, Tax 'Cheating' by Ordinary Taxpayers: Does the Underreporting of Income Contribute to the 'Tax Gap'?, Mar, 42, TAX, Compliance & Enforcement
- Ruggieri, Margaret P., and Ann Galligan Kelley**, Municipalities Get a Healthy Dose of Reality on Postemployment Benefits: The Effects of GASB 43 and 45 on Government Finances, Apr, 28, A&A, Government Accounting
- Ruhnka, John, and John W. Bagby**, Litigation Support and Risk Management for Pretrial Discovery of Electronically Stored Information, May, 50, MGMT, Forensics

S

- Saemann, Georgia, and Pamela A. Smith**, Implications of the Joint FASB and IASB Proposal on Accounting for Business Combinations: Conceptual Changes on the Path to Convergence, Apr, 16, INF
- Sager, Clayton R., and Peter C. Barton**, Sixth Circuit Court of Appeals Reverses Debt-Versus-Equity Issue, Apr, 58, TAX, Federal Taxation
- Saibeni, August A.**, How About a Vacation from the Complexity of Vacation Home Rules?, Apr, 54, TAX, Federal Taxation
- Sakai, Marcia, and Bruce M. Bird**, Update on States' Tax Credits for Research, Dec, 12, PER, Inbox: Letters to the Editor
- Saly, P. Jane, Bruce (Harv) Busta, D'Arcy Becker, Richard S. Sathe, and Kate Mooney**, Effective Campus Recruiting: The Faculty Perspective, July, 62, R&L, Future of the Profession
- Sanghvi, Anu**, Improving Service Through Online Payroll, Mar, 11, PER, Practice Management
- Sathe, Richard S., Bruce (Harv) Busta, D'Arcy Becker, P. Jane Saly, and Kate Mooney**, Effective Campus Recruiting: The Faculty Perspective, July, 62, R&L, Future of the Profession
- Savage, Arline, Joseph H. Callaghan, and Steven Mintz**, Assessing the Control Environment Using a Balanced Scorecard Approach, Mar, 58, MGMT, Management Tools
- Scala, Ralph J.**, Non-CPA Ownership? Resist the Temptation., July, 17, PER, Inbox: Letters to the Editor
- Schantz, Lawrence M.**, Claiming Unclaimed Funds, Dec, 12, PER, Inbox: Letters to the Editor
- Scholz, Susan, Rachel Meyer Alexander, and Mark Hirschey**, Backdating Employee Stock Options: Accounting and Legal Implications, Oct, 18, INF
- , Backdating Employee Stock Options: Tax Implications, Oct, 24, INF
- Schroeder, Steve, and Mary Bader**, TIPRA and the Roth IRA: New Planning Opportunity for High-Income Taxpayers, May, 48, FIN, Personal Financial Planning
- Schryer, Tom**, Pension Accounting Changes and the 'Oh Good Grief Standard,' July, 12, PER, Personal Viewpoint
- Schultz, Shirley A., Suzanne N. Cory, and Stephanie Ward**, Managing Human Resources in a Small Firm: Motivation Through Performance Evaluation, Oct, 62, MGMT, Practice Management
- Schweiger, Charles H. (Chip), and Donald K. McConnell, Jr.**, Implementing the New ASB Risk Assessment Audit Standards, June, 20, A&A, Auditing

Segal, Mark A., Certain Tax Issues Concerning Employee Termination Fees, July, 46, TAX, Corporate Taxation

Sharman, Paul A., Balancing Risk and Control Approaches for Sarbanes-Oxley Compliance: Cooling Down the Hot Issues, June, 15, PER, Viewpoint

Sharp, Andrew D., Ellen Libby Eastman, CPA: Trailblazer and Professional, Aug, 14, PER, Historical Perspective

Shields, Jeff, and George Violette, Aids in the Hiring Process: Using Personality Profiles and Intelligence Instruments, Mar, 64, MGMT, Management Tools

Shortridge, Rebecca Toppe, and Pamela A. Smith, Understanding Consolidation: A Comparison of the Proprietary, Parent, Entity, and IASB Views, Apr, 22, INF

Siegel, Marc A., Options Backdating: Corporate Governance Remains a Challenge, Oct, 70, R&L, Corporate Governance

Silversmith, David, Unclaimed Funds in Search of Their Owners: It Really Is Free Money, Aug, 16, PER, Personal Viewpoint

Sinclair, Debra, Thomas G. Noland, and Bill Francisco, Pursuing a PhD in Accounting: What to Expect, Mar, 66, R&L, Education

Slavin, Nathan S., Jacqueline A. Burke, and Ralph S. Polimeni, Academic Dishonesty: A Crisis on Campus: Forging Ethical Professionals Begins in the Classroom, May, 58, R&L Education

———, The Authors Respond, July, 17, PER, Inbox: Letters to the Editor

Small, Ken, and Hong Zhu, Has Sarbanes-Oxley Led to a Chilling in the U.S. Cross-Listing Market?, Mar, 32, A&A, Auditing

Smith, Pamela A., and Georgia Saemann, Implications of the Joint FASB and IASB Proposal on Accounting for Business Combinations: Conceptual Changes on the Path to Convergence, Apr, 16, INF

Smith, Pamela A., and Rebecca Toppe Shortridge, Understanding Consolidation: A Comparison of the Proprietary, Parent, Entity, and IASB Views, Apr, 22, INF

Soroosh, Jalal, and Pouran Espahbodi, New Accounting Rules for Postretirement Benefits: How SFAS 158 May Affect a Company's Financial Statements, Jan, 28, A&A, Financial Accounting

Sparks, H. Charles, and Kenneth Abramowicz, The Small Business Administration's 8(a) Business Development Program, Feb, 60, MGMT, Practice Management

Spikes, Pamela, Roy Whitehead, and Patricia Mounce, Can a Video Poker Player Qualify as a Professional Gambler for Tax Purposes?, Sep, 46, TAX, Federal Taxation

Stangeland, Kristi, Do People Use Search Engines to Find CPAs?, May, 11, PER, Technology Trends

———, Website Statistics: Vital Feedback for CPA Firms, Aug, 13, PER, E-Commerce

Starkman, Jay, On Tax Cheating, May, 13, PER, Inbox: Letters to the Editor

Stedham, Yvonne, and Jeanne H. Yamamura, Meeting the Information Needs of Professional Staff, Oct, 66, MGMT, Practice Management

Stephens, William L., Is Beta Alpha Psi Still Relevant to the Accounting Profession?, Nov, 13, PER, Personal Viewpoint

Stevens, Kevin T., Nancy T. Hill, and John E. McEnroe, Auditors' Reactions to Sarbanes-Oxley: Observations from the Field, July, 6, PER, Emerging Issues

Stone, Dan, Ben Wier, and Stephanie M. Bryant, Does Financial Literacy Contribute to Happiness?, Sep, 6, PER, Financial Literacy

Strader, Troy J., XBRL Capabilities and Limitations, Dec, 68, TECH, Electronic Reporting

Styron, W. Joey, Transfer Pricing and Tax Planning: Opportunities for U.S. Corporations Operating Abroad, Nov, 40, TAX, Corporate Taxation

Sullivan, Mark, and John E. McEnroe, Improving How Auditing Standards Are Issued: A Proposal for Revising the Process Based on PCAOB Auditing Standard 2, Nov, 34, A&A, Standards Setting

Sunder, Shyam, Uniform Financial Reporting Standards: Reconsidering the Top-Down Push, Apr, 6, PER, Personal Viewpoint

T-U

Talbott, John, and Russell Hereth, Slots, Racing Fund, and Tax Law: New York Thoroughbreds as an Attractive Investment, Apr, 50, TAX, Tax Incentives

Toder, Charles, 'Academic Dishonesty,' July, 17, PER, Inbox: Letters to the Editor

Tucciarone, Joseph W., Walter M. Primoff, and Robert L. Gray, Client-Centered Professional Financial Planning: Overcoming Challenges and Creating Opportunities for the Profession, Sep, 10, PER, Practice Management

Tuttle, Matthew, Premium Financing: A Tool to Pay Life Insurance Premiums, Sep, 15, PER, Personal Financial Planning

V

Valdivia, Victor, Is the SEC a Tough Enough Watchdog? Evidence from Comment Letters, Dec, 24, A&A, SEC Practice

Verardo, Dino, and Paul Caster, Technology Changes the Form and Competence of Audit Evidence, Jan, 68, TECH, The CPA & the Computer

Violette, George, and Jeff Shields, Aids in the Hiring Process: Using Personality Profiles and Intelligence Instruments, Mar, 64, MGMT, Management Tools



W-X

- Wall, Patricia S., Sandra S. Benson, and Betty S. Harper**, Recognizing a Litigious Reality: Safeguarding Against Unfair Competition and Tortious Interference, Nov, 56, MGMT, Accountant's Liability
- Ward, Stephanie, Suzanne N. Cory, and Shirley A. Schultz**, Managing Human Resources in a Small Firm: Motivation Through Performance Evaluation, Oct, 62, MGMT, Practice Management
- Watkins, Ann L.**, An Accountability View of Accounting: Guidance for Accounting Practice, Feb, 6, PER, Viewpoint
- Weinstein, Edward A.**, Materiality: Whose Business Is It?, Aug, 24, INF
- Weirich, Thomas R., and Mark Grothe**, Analyzing Auditor Changes: Lack of Disclosure Hinders Accountability to Investors, Dec, 14, INF
- Weiss, Neil S., and James G.S. Yang**, The Cash Flow Statement: Problems with the Current Rules, Mar, 26, A&A, Accounting
- Weld, Leonard G., and Raymond J. Elson**, Carried Interest: What Is It and How Should It Be Taxed?, Nov, 46, TAX, Federal Taxation
- Wells, Joseph T.**, The Author Responds, Aug, 17, PER, Inbox: Letters to the Editor
- , *Forensic Accounting and Fraud Investigation for Non-Experts, Second Edition*, by Howard Silverstone and Michael Sheetz, Feb, 14, PER, Book Review
- , Skimming: The Achilles' Heel of the Audit?, June, 60, MGMT, Fraud
- Wen, H. Joseph, and Deborah Beard**, Reducing the Threat Levels for Accounting Information Systems: Challenges for Management, Accountants, Auditors, and Academicians, May, 34, A&A, Security
- Westcott, Philip G.**, What Do CPAs Need—and Want?, Oct, 17, PER, Inbox: Letters to the Editor
- White, Clinton Jr., and Lois S. Mahoney**, Creating XBRL Instance Documents in Excel, July, 66, TECH, Software
- Whitehead, Roy Jr.**, What Is an 'Honest and Reasonable' Tax Return?, Jan, 46, TAX, Federal Taxation
- Whitehead, Roy Jr., Pamela Spikes, and Patricia Mounce**, Can a Video Poker Player Qualify as a Professional Gambler for Tax Purposes?, Sep, 46, TAX, Federal Taxation
- Wichmann, Henry Jr., and Ken M. Boze**, SBA Partners Help Small Businesses, Oct, 56, FIN, Corporate Finance
- Wier, Ben, Dan Stone, and Stephanie M. Bryant**, Does Financial Literacy Contribute to Happiness?, Sep, 6, PER, Financial Literacy
- Wigler, Harry R., and Lawrence B. Keller**, Disability Insurance Planning for Professionals, Dec, 54, FIN, Personal Financial Planning

- Wilkinson, Brett, and Kevin Kobelsky**, Rethinking College Savings Strategies: Opportunities and Pitfalls in Integrating Retirement and College Savings, Sep, 48, FIN, Personal Financial Planning
- Williams, Ellen, Charles B. Eldridge, Paula Park, and Abbee Phillips**, Executive Women in Finance: Overcoming Challenges and Looking Ahead, Jan, 58, MGMT, Career Paths
- Wilson, Arlette C., and Beverly Marshall**, How the Fair Value Option Will Simplify Accounting for Some Hedging Transactions, May, 32, A&A, Accounting
- Wilson, Mary**, Nondeductible Versus Deductible Expenses, Sep, 44, TAX, Federal Taxation
- Woehlke, James A., and John H. Eickemeyer**, Do CPAs' Ethical Responsibilities End at Death?, Nov, 67, R&L, Ethics
- Wood, Bob G. Jr., Larry Maples, and Charles W. Caldwell**, IRC Section 1031 Tax-Deferred Exchanges: Using Tenancy-in-Common Interests as Replacement Property, Jan, 42, TAX, Federal Taxation

Y

- Yamamura, Jeanne H., and Yvonne Stedham**, Meeting the Information Needs of Professional Staff, Oct, 66, MGMT, Practice Management
- Yang, James G.S., and Neil S. Weiss**, The Cash Flow Statement: Problems with the Current Rules, Mar, 26, A&A, Accounting
- Yeaton, Kathryn**, The SEC's New Rules on Executive Compensation: Illuminating the Disclosure Requirements, July, 26, A&A, Financial Reporting
- Yuhas, Michael A., and James A. Fellows**, When Is Real Estate a Capital Asset, and When Is It Not?, July, 42, TAX, Federal Taxation

Z

- Zarb, Bert J.**, Foreign Investment in U.S. Real Property: Complying with FIRPTA and Using 1031 Exchanges, Dec, 48, TAX, Federal Taxation
- Zeff, Stephen A.**, *More Than a Numbers Game: A Brief History of Accounting*, by Thomas A. King, Apr, 14, PER, Book Review
- Zeune, Gary D., and Ronald L. Clark**, Recognizing Fraud Patterns in Accounting Data, Apr, 68, R&L, Fraud
- Zhu, Hong, and Ken Small**, Has Sarbanes-Oxley Led to a Chilling in the U.S. Cross-Listing Market?, Mar, 32, A&A, Auditing
- Zikmund, Paul E.**, *Building a Career in Compliance and Ethics: Find Your Place in the Business World's Hottest New Field*, by Joseph E. Murphy and Joshua H. Leet, Dec, 11, PER, Book Review
- Zimmerman, Dyan, and Richard Gore**, Building the Foundations of Financial Reporting: The Conceptual Framework, Aug, 30, A&A, Standards Setting

IN FOCUS INDEX

- Analyzing Auditor Changes: Lack of Disclosure Hinders Accountability to Investors, by Mark Grothe and Thomas R. Weirich, Dec, 14
- Backdating Employee Stock Options: Accounting and Legal Implications, by Raquel Meyer Alexander, Mark Hirschey, and Susan Scholz, Oct, 18
- Backdating Employee Stock Options: Tax Implications, by Raquel Meyer Alexander, Mark Hirschey, and Susan Scholz, Oct, 24
- The Charitable Reform Provisions of the Pension Protection Act of 2006, by Richard G. Cummings and Larry R. Garrison, Jan, 14
- A Clear Look at Tax Software: 2007 Annual Survey of New York State Practitioners, by Susan B. Anders and Carol M. Fischer, May, 16
- An Exclusive Interview with FASB Chairman Robert H. Herz, by Mary-Jo Kranacher, Nov, 20
- Fixing Fiscal Problems and Planning for the Future: A CPA's Role in Government: A *CPA Journal* Interview with Nassau County Comptroller Howard S. Weitzman, by Mary-Jo Kranacher, July, 18
- How the New Pension Accounting Rules Affect the Dow 30's Financial Statements: Potential Implications for Policymakers and Equity Research Analysts, by Stephen H. Bryan, Steven Lilien, and Jane Mooney, Mar, 16
- Implications of the Joint FASB and IASB Proposal on Accounting for Business Combinations: Conceptual Changes on the Path to Convergence, by Pamela A. Smith and Georgia Saemann, Apr, 16
- Materiality: Whose Business Is It?, by Edward A. Weinstein, Aug, 24
- Sunbeam & the 'Iron Curtain': Why a Dual Test for Materiality Assessment Was Necessary, by Stephen Bryan, Douglas R. Carmichael, and Steven Lilien, Aug, 18
- Transparency and Understandability, But for Whom?: How Different Standards Setters Define the 'Average User,' by Sid R. Ewer, Feb, 16
- Understanding Consolidation: A Comparison of the Proprietary, Parent, Entity, and IASB Views, by Rebecca Toppe Shortridge and Pamela A. Smith, Apr, 22

ESSENTIALS INDEX

ACCOUNTING & AUDITING

ACCOUNTING

- Accounting for the Purchase of Life Settlement Contracts, by Alan Reinstein and Cathleen L. Miller, Sep, 28
- Accounting for Accelerated Share Repurchase Programs, by Donald P. Pagach and Bruce C. Branson, Aug, 36

- Auditors' Responsibilities Formalized Under SAS 109: Understanding Risks Associated with the Legal and Regulatory Environment, by Lisa N. Bostick and Michael S. Luehlring, Feb, 23
- The Cash Flow Statement: Problems with the Current Rules, by Neil S. Weiss and James G.S. Yang, Mar, 26
- Critical Accounting Estimates for Share-Based Payment Arrangements: Disclosure Requirements Under SFAS 123(R), by John O'Shaughnessy and Josef Rashty, June, 34
- Displaying the Funding Status of Postretirement Plans: The Impact of SFAS 158 Disclosure, by David N. Hurr, Jerry G. Kreuze, and Sheldon A. Langsam, July, 34
- Extraordinary Items: Time to Eliminate the Classification, by Marcos Massoud, Cecily Raiborn, and Joseph Humphrey, Feb, 32
- Freestanding Warrants and Embedded Conversion Options: Complex Classification Rules Draw SEC Interest, by Robert A. Dyson, Apr, 40
- How the Fair Value Option Will Simplify Accounting for Some Hedging Transactions, by Arlette C. Wilson and Beverly Marshall, May, 32
- Post-Sarbanes-Oxley Audit Planning: Perceptions of Internal Control Assessments and Other Institutional Considerations, by Jennifer Blaskovich and Natalia Mintchik, Oct, 30
- Understanding Disclosures of Postretirement Healthcare Obligations, by Stephen R. Moehrle, Sep, 36

AUDITING

- Can Audit Committees Prevent Management Fraud?, by Steven A. Harrast and Lori Mason-Olsen, Jan, 24
- Does Disclosure of Nonattest Services in the Audit Report Matter?, by Terry J. Engle, Stephanie M. Bryant, and Susan M. Albring, Apr, 34
- Has Sarbanes-Oxley Led to a Chilling in the U.S. Cross-Listing Market?, by Hong Zhu and Ken Small, Mar, 32
- Implementing the New ASB Risk Assessment Audit Standards, by Donald K. McConnell, Jr., and Charles H. (Chip) Schweiger, June, 20
- Lessons Learned from Section 404 of the Sarbanes-Oxley Act: A Conversation with Compliance Officers, by Shih-Jen Kathy Ho and Alfonso R. Oddo, June, 28
- PCAOB Rules on Independence and Personal Tax Services: Current Guidance for Public Company Auditors, by Catherine R. Allen, Feb, 28, A&A, Auditing

FINANCIAL ACCOUNTING

- New Accounting Rules for Postretirement Benefits: How SFAS 158 May Affect a Company's Financial Statements, by Jalal Soroosh and Pouran Espahbodi, Jan, 28
- Variances, Incentives, and SFAS 151, by Timothy B. Biggart and Thomas A. Carnes, Sep, 40

FINANCIAL REPORTING

- Financial-Reporting Effects of Uncertain Tax Positions, by Jefferson P. Jones and Walter M. Campbell, Mar, 38
- Gift Cards and Financial Reporting: Unwrapping the Uncertainties of Revenue-Recognition and Other Issues, by Ronald E. Marden and Timothy B. Forsyth, Nov, 28
- Reporting Critical Accounting Policies, by Mark P. Holtzman, Dec, 42
- The SEC's New Rules on Executive Compensation: Illuminating the Disclosure Requirements, by Kathryn Yeaton, July, 26

GOVERNMENT ACCOUNTING

- Municipalities Get a Healthy Dose of Reality on Postemployment Benefits: The Effects of GASB 43 and 45 on Government Finances, by Ann Galligan Kelley and Margaret P. Ruggieri, Apr, 28

INTERNATIONAL ACCOUNTING

- Dual Reporting Under U.S. GAAP and IFRS: Layout of the Statement of Financial Position for Commercial and Industrial Entities, by Francesco Bellandi, Dec, 32
- International Standards for Small and Medium-Sized Entities: Analyzing the IASB Exposure Draft, by Barry Jay Epstein and Eva K. Jermakowicz, Oct, 38

REGULATION OF THE PROFESSION

- Sarbanes-Oxley, Accounting Scandals, and State Accountancy Boards: Red Versus Blue State Reactions, by Karen Gantt, George Generas, and Barbara Lamberton, Sep, 18

SEC PRACTICE

- Is the SEC a Tough Enough Watchdog? Evidence from Comment Letters, by Victor Valdivia, Dec, 24
- Sarbanes-Oxley Section 404 and Internal Controls: A Look at Two Years of Compliance, by Jean C. Bedard, Lynford E. Graham, Rani Hoitash, and Udi Hoitash, Oct, 34

SECURITY

- Reducing the Threat Levels for Accounting Information Systems: Challenges for Management, Accountants, Auditors, and Academicians, by Deborah Beard and H. Joseph Wen, May, 34

SOFTWARE

- Accounting Software Selection and User Satisfaction: Relevant Factors for Decision Makers, by Fara Elikai, Daniel M. Ivancevich, and Susan H. Ivancevich, May, 26

STANDARDS SETTING

- Building the Foundations of Financial Reporting: The Conceptual Framework, by Richard Gore and Dyan Zimmerman, Aug, 30

- Improving How Auditing Standards Are Issued: A Proposal for Revising the Process Based on PCAOB Auditing Standard 2, by John E. McEnroe and Mark Sullivan, Nov, 34

FINANCE

CORPORATE FINANCE

- Cash-to-Cash Analysis and Management: Useful Performance Measures for Improving Profitability, by Paul D. Hutchison, M. Theodore Farris II, and Susan B. Anders, Aug, 42
- SBA Partners Help Small Businesses, by Henry Wichmann, Jr., and Ken M. Boze, Oct, 56

EMPLOYEE BENEFIT PLANS

- ERISA Fiduciary Responsibilities and Registered Investment Advisors, by Sheldon M., Geller, Jan, 56
- Fiduciary Responsibilities and Opportunities, by Brad Brewer, Aug, 48
- Should a 401(k) Plan Be a Safe Harbor 401(k) Plan?, by Scott M. Feit, Mar, 56

ESTATE PLANNING

- Valuation of Lottery Prize Payments for Estate Tax Purposes: An Analysis, by Ted D. Englebrecht and Mary M. Anderson, June, 52

ESTATES & TRUSTS

- Trust-Owned Life Insurance: Policy Review and Funding Techniques, by Mark W. McGorry and Stephen D. Lassar, Feb, 48

PERSONAL FINANCIAL PLANNING

- Disability Insurance Planning for Professionals, by Lawrence B. Keller and Harry R. Wigler, Dec, 54
- Disposition of Life Insurance Policies, by Robert E. Bertucelli and Michael N. Balsamo, Apr, 60
- Educational Tax Benefits: Deductions, Credits, Tax-Free Savings Vehicles, by Gary E. Carpenter, Sep, 54
- Insights on Tax Management Best Practices: Techniques for Maximizing Portfolio Returns, by Alain Cubeles and Christopher A. Fronk, Nov, 52
- Rethinking College Savings Strategies: Opportunities and Pitfalls in Integrating Retirement and College Savings, by Kevin Kobelsky and Brett Wilkinson, Sep, 48
- TIPRA and the Roth IRA: New Planning Opportunity for High-Income Taxpayers, by Mary Bader and Steve Schroeder, May, 48
- Using 'Monte Carlo' Simulations to Enhance Planning Recommendations: Rolling the Dice, by Michael Kraten, Sep, 56
- Using the Roth IRA for Current-Year Tax Relief, by Richard T. Greci and Anthony F. Greci, Jan, 50

MANAGEMENT

ACCOUNTANT'S LIABILITY

Recognizing a Litigious Reality: Safeguarding Against Unfair Competition and Tortious Interference, by Sandra S. Benson, Patricia S. Wall, and Betty S. Harper, Nov, 56

CAREER PATHS

Executive Women in Finance: Overcoming Challenges and Looking Ahead, by Charles B. Eldridge, Paula Park, Abbee Phillips, and Ellen Williams, Jan, 58

CONSULTING

Disaster Recovery Planning: What Section 404 Audits Reveal, by Dana R. Hermanson, Daniel M. Ivancevich, and Susan H. Ivancevich, Dec, 60

CORPORATE FINANCE

Funding OPEB Liabilities: A Proposal for the Automotive Industry, by B. Anthony Billings and Randolph Paschke, Aug, 56

THE CPA IN INDUSTRY

Effective Controls for Sales Through Distribution Channels, by Niranjan (Chips) Chipalkatti, Sanjoy Chatterji, and Sarah Bee, Sep, 60

EMPLOYEE BENEFIT PLANS

IRS Guidance for Part-time Employee Exclusions Under 401(k) Plans, by Sheldon M. Geller, July, 60
Terminating Traditional Pensions, by Frank Armstrong III, Jan, 62

FIRM MANAGEMENT

Meeting the Challenges of Age Diversity in the Workplace, by Nancy Sutton Bell and Marvin Narz, Feb, 56

FORENSIC ACCOUNTING

A Phased Engagement Approach to Forensic Accounting, by M. Jacob Renick, June, 62
Strategies for Forming an Effective Forensic Accounting Team, by Kelly Richmond Pope and Brian Ong, Apr, 64

FORENSICS

Litigation Support and Risk Management for Pretrial Discovery of Electronically Stored Information, by John Ruhnka and John W. Bagby, May, 50

FRAUD

Skimming: The Achilles' Heel of the Audit?, by Joseph T. Wells, June, 60

MANAGEMENT TOOLS

Aids in the Hiring Process: Using Personality Profiles and Intelligence Instruments, by George Violette and Jeff Shields, Mar, 64

Assessing the Control Environment Using a Balanced Scorecard Approach, by Joseph H. Callaghan, Arline Savage, and Steven Mintz, Mar, 58

PRACTICE MANAGEMENT

Growth Through Acquisition: Learning from One Firm's Successful Experiences, by Tim M. Lindquist, July, 56

Management Tools: Who Uses Them, and How Effective Are They?, by Clement C. Chen and Keith T. Jones, Aug, 50

Managing Human Resources in a Small Firm: Motivation Through Performance Evaluation, by Suzanne N. Cory, Stephanie Ward, and Shirley A. Schultz, Oct, 62

Meeting the Information Needs of Professional Staff, by Jeanne H. Yamamura and Yvonne Stedham, Oct, 66

The Small Business Administration's 8(a) Business Development Program, by Kenneth Abramowicz and H. Charles Sparks, Feb, 60

Ten Practical Suggestions for Terminating an Employee, by Chauncey M. DePree, Jr., and Rebecca K. Jude, Aug, 62

RESPONSIBILITIES & LEADERSHIP

CORPORATE GOVERNANCE

Options Backdating: Corporate Governance Remains a Challenge, by Marc A. Siegel, Oct, 70

The Role of the CPA in Corporate Compliance Committees, by Sara R. Melendy and Ronald J. Huefner, Feb, 64

EDUCATION

Academic Dishonesty: A Crisis on Campus: Forging Ethical Professionals Begins in the Classroom, by Jacqueline A. Burke, Ralph S. Polimeni, and Nathan S. Slavin, May, 58

Accounting Accreditation: The Process and the Practitioner's Role, by Barry P. Arlinghaus, Aug, 69

Earnings Management and Its Implications: Educating the Accounting Profession, by Michael D. Akers, Don E. Giacomino, and Jodi L. Bellovary, Aug, 64

Practice What You Teach: The Benefits of a Scholar-in-Residence Program, by Frank Messina and Steve Grice, Dec, 64

Pursuing a PhD in Accounting: What to Expect, by Thomas G. Noland, Bill Francisco, and Debra Sinclair, Mar, 66

ETHICS

Accounting Ethics Courses: Do They Work?, by David F. Bean and Richard A. Bernardi, Jan, 64



Do CPAs' Ethical Responsibilities End at Death?, by John H. Eickemeyer and James A. Woehlke, Nov, 67

Whistleblowing and Good Governance: Policies for Universities, Government Entities, and Nonprofit Organizations, by Tim V. Eaton and Michael D. Akers, June, 66

FRAUD

Recognizing Fraud Patterns in Accounting Data, by Ronald L. Clark and Gary D. Zeune, Apr, 68

Suspicious Activity Reporting: Regulatory Change and the Role of Accountants, by Peter Romaniuk, Jeffrey Haber, and Gary Murray, Mar, 70

FUTURE OF THE PROFESSION

Assessing the 'New Information Professional' Beyond College, by Michael J. Krause, Sep, 68

Effective Campus Recruiting: The Faculty Perspective, by Bruce (Harv) Busta, D'Arcy Becker, P. Jane Saly, Richard S. Sathe, and Kate Mooney, July, 62, R&L, Future of the Profession

TAXATION

COMPLIANCE & ENFORCEMENT

Tax 'Cheating' by Ordinary Taxpayers: Does the Underreporting of Income Contribute to the 'Tax Gap'?, by Allen J. Rubenfield and Ganesh M. Pandit, Mar, 42

CORPORATE TAXATION

Certain Tax Issues Concerning Employee Termination Fees, by Mark A. Segal, July, 46

The Challenges of Transparency in Corporate Tax Departments: What Will the New Audit Documentation Requirements and FIN 48 Reveal to the IRS?, by Mark J. Cowan and Tom English, Oct, 42

Pitfalls in Preserving Net Operating Losses, by Larry Maples, Mar, 52

Transfer Pricing and Tax Planning: Opportunities for U.S. Corporations Operating Abroad, by W. Joey Styron, Nov, 40

FEDERAL TAXATION

Attaining Capital Gains Treatment of Property Transactions: Dealer Versus Investor: Recent Case Law Provides Guidance for Taxpayers Seeking Investor Status, by Frances E. McNair, Michael F. Lynch, and Nicholas C. Lynch, June, 44

Can a Video Poker Player Qualify as a Professional Gambler for Tax Purposes?, by Pamela Spikes, Roy Whitehead, and Patricia Mounce, Sep, 46

Carried Interest: What Is It and How Should It Be Taxed?, by Raymond J. Elson and Leonard G. Weld, Nov, 46

Definition of a Qualifying Foster Child: An Analysis of the Law and Relevant Cases, by Lynn Comer Jones, Aug, 38

Early Retirement: IRS-Approved Options for Early Withdrawals, by Frank Armstrong III, Oct, 50

Foreign Investment in U.S. Real Property: Complying with FIRPTA and Using 1031 Exchanges, by Bert J. Zarb, Dec, 48

How About a Vacation from the Complexity of Vacation Home Rules?, by August A. Saibeni, Apr, 54

Increased Scrutiny of Reportable Transactions: Final Disclosure Requirements and New Nondisclosure Penalties, by John K. Cook, Jr., Jan, 36

IRC Section 1031 Tax-Deferred Exchanges: Using Tenancy-in-Common Interests as Replacement Property, by Larry Maples, Charles W. Caldwell, and Bob G. Wood, Jr., Jan, 42

IRS Changes Position on Advance Trade Discounts, by Larry Maples, Dec, 52

IRS Fast-Track Settlement for Small Business/Self-Employed Taxpayers, by Alyssa Forslund and Noelle Geiger, Nov, 50

Nondeductible Versus Deductible Expenses, by Mary Wilson, Sep, 44

Second Circuit Rules on Deductibility of Investment Advisor Fees Incurred by Trusts, by David S. Kulakoff, Sep, 45

Sixth Circuit Court of Appeals Reverses Debt-Versus-Equity Issue, by Peter C. Barton and Clayton R. Sager, Apr, 58

States' Tax Credits for Company-Financed Research: A Current Comparison, by B. Anthony Billings, Feb, 40

Tax Consequences of Continuing-Care Retirement Community Fees, by Sarah L. Mayes and Linda L. Nelms, May, 44

Volunteers and Their Responsibilities for Trust Fund Taxes, by Scott R. Fouch, July, 50

What Is an 'Honest and Reasonable' Tax Return?, by Roy Whitehead, Jr., Jan, 46

When Is Real Estate a Capital Asset, and When Is It Not?, by James A. Fellows and Michael A. Yuhas, July, 42

PERSONAL FINANCIAL PLANNING

Rethinking College Savings Strategies: Opportunities and Pitfalls in Integrating Retirement and College Savings, by Kevin Kobelsky and Brett Wilkinson, Sep, 48

STATE & LOCAL TAXATION

A Change in Domicile from New York to Florida Can Help Minimize Taxes, by Allan R. Lipman, Mar, 48

Highlights of the New York State 2007/2008 Budget Act, by Mark H. Levin, June, 50

New York City's 2007 Business Tax Package, by Mark H. Levin, Oct, 54

Twists in Determining New York State Taxable Income: Complexities of Interest on U.S. Government Obligations and SUNY Pension Contributions, by Gary P. Briggs, Feb, 46

TAX INCENTIVES

- Proposed Tax Incentive for Payers of Child Support: Promoting Perceptions of Fairness, by Paul D. Hutchison, Gary M. Fleischman, and Susan B. Anders, June, 40
- Slots, Racing Fund, and Tax Law: New York Thoroughbreds as an Attractive Investment, by Russell Hereth and John Talbott, Apr, 50

TECHNOLOGY

THE CPA & THE COMPUTER

- Patch Management: No Longer Just an IT Problem, by Michael J. Meyer and Joyce C. Lambert, Nov, 68
- Technology Changes the Form and Competence of Audit Evidence, by Paul Caster and Dino Verardo, Jan, 68

ELECTRONIC REPORTING

- XBRL Capabilities and Limitations, by Troy J. Strader, Dec, 68

HARDWARE

- Smartphones Provide New Capabilities for Mobile Professionals: 'Anywhere Solutions' for Businesses, by P. Paul Lin and Kevin F. Brown, May, 66

SOFTWARE

- Creating XBRL Instance Documents in Excel, by Lois S. Mahoney and Clinton White, Jr., July, 66

WHAT TO BOOKMARK

- Introduction to Accounting Blogs: Accounting Observer and Accountants Round Up, by Susan B. Anders, June, 72
- Website of the Month: Benefit Plans Plus, by Susan B. Anders, Sep, 72
- Website of the Month: Eisner LLP, by Susan B. Anders, May, 72
- Website of the Month: FierceSarbox, by Susan B. Anders, Nov, 73
- Website of the Month: JobsintheMoney.com, by Susan B. Anders, Aug, 73
- Website of the Month: MarketWatch Tax Guide, by Susan B. Anders, Apr, 72
- Website of the Month: myStockOptions.com, by Susan B. Anders, Oct, 73
- Website of the Month: A Second Look at Camico, by Susan B. Anders, July, 72
- Website of the Month: TaxAlmanac, by Susan B. Anders, Mar, 70
- Website of the Month: Tax Blogs, by Susan B. Anders, Dec, 72
- Website of the Month: Tax Guide for Investors, by Susan B. Anders, Jan, 71
- Website of the Month: Tax History Project, by Susan B. Anders, Feb, 70

PERSPECTIVES INDEX

ANNOUNCEMENT

- 2006 Max Block Award Winners Recognized, June, 6
- Annual Tax Software Survey, Feb, 9
- Recognition, Dec, 10

BOOK REVIEW

- Building a Career in Compliance and Ethics: Find Your Place in the Business World's Hottest New Field*, by Joseph E. Murphy and Joshua H. Leet, reviewed by Paul E. Zikmund, Dec, 11
- Corporate Fraud Handbook: Prevention and Detection, Second Edition*, by Joseph T. Wells, reviewed by Allan M. Rabinowitz, Nov, 18
- The CPA Profession: Opportunities, Responsibilities, and Services*, by Stephen R. Moehrle, Gary John Previts, and Jennifer A. Reynolds-Moehrle, reviewed by Robert H. Colson, Jan, 11
- Effective Websites for CPAs: Grow Your Practice and Profits*, by Kristi Stangeland, reviewed by Susan B. Anders, July, 16
- Forensic Accounting and Fraud Investigation for Non-Experts, Second Edition*, by Howard Silverstone and Michael Sheetz, reviewed by Joseph T. Wells, Feb, 14
- Internal Audit Reports Post-Sarbanes-Oxley: A Guide to Process-Driven Reporting*, by Susan M. Switzer, reviewed by Anthony S. Chan, Oct, 39
- Internal Auditing Around the World*, published by Protiviti Inc., reviewed by Heriot C. Prentice, May, 14
- International Accounting: A User Perspective*, by Sharokh M. Saudagaran, reviewed by Yigal Rechtman, June, 14
- More Than a Numbers Game: A Brief History of Accounting*, by Thomas A. King, reviewed by Stephen A. Zeff, Apr, 14
- Personal Financial Planning*, by Lewis J. Altfest, reviewed by Walter M. Primoff, Sep, 16
- Sarbanes-Oxley for Small Businesses: Leveraging Compliance for Maximum Advantage*, by Peggy M. Jackson, reviewed by Anthony S. Chan, Mar, 14

CORRECTIONS

- Corrections, May, 11
- Correction, July, 17
- Correction, June, 8
- Correction, Oct, 15

E-COMMERCE

- Website Statistics: Vital Feedback for CPA Firms, by Kristi Stangeland, Aug, 13



ECONOMIC & MARKET DATA: MONTHLY UPDATE

Forté Capital's Selected Statistics, Jan, 78
 Forté Capital's Selected Statistics, Feb, 78
 Forté Capital's Selected Statistics, Mar, 78
 Forté Capital's Selected Statistics, Apr, 78
 Forté Capital's Selected Statistics, May, 78
 Forté Capital's Selected Statistics, June, 79
 Forté Capital's Selected Statistics, July, 79
 Forté Capital's Selected Statistics, Aug, 79
 Forté Capital's Selected Statistics, Sep, 79
 Forté Capital's Selected Statistics, Oct, 79
 Forté Capital's Selected Statistics, Nov, 79
 Forté Capital's Selected Statistics, Dec, 79

EDITORIAL: A MESSAGE FROM THE EDITOR-IN-CHIEF

2007 in Retrospect at the *Journal*, by Mary-Jo Kranacher, Dec, 80
 Balancing Financial Market Competitiveness with Investor Protection, by Mary-Jo Kranacher, May, 80
 Determining Materiality: Relativity and Professional Judgment, by Mary-Jo Kranacher, Aug, 80
 Help Your Clients Prepare for Opportunity, by Mary-Jo Kranacher, Sep, 80
 'It's the Public Trust, Stupid,' by Mary-Jo Kranacher, Mar, 80
 The Great Divide: Academia and Practice, by Mary-Jo Kranacher, Feb, 80
 Options Timing: Lucky Strikes or 20/20 Hindsight?, by Mary-Jo Kranacher, Oct, 80
 An Ounce of Prevention . . . , by Mary-Jo Kranacher, June, 80
 'The Problem with Communication . . . ,' by Mary-Jo Kranacher, July, 80
 Retirement Insecurity?, by Mary-Jo Kranacher, Apr, 80
 The SEC: Still the Investor's Advocate?, by Mary-Jo Kranacher, Nov, 80
 'Tis the (Tax) Season, by Mary-Jo Kranacher, Jan, 80

EMERGING ISSUES

Auditors' Reactions to Sarbanes-Oxley: Observations from the Field, by Nancy T. Hill, John E. McEnroe, and Kevin T. Stevens, July, 6
 Managing the Risks Associated with Stock Options Backdating, by Brian Cleary, Apr, 12
 Many Companies Have Formalized Antifraud Programs and Controls: Few Are Prepared for Regulatory Investigations, Feb, 11
 Promoting Audit Quality: U.K. Financial Reporting Council Discussion Paper, by Mary Ellen Oliverio, Feb, 12
 Study Shows Fraud Networks Led by CEOs and Aided by Company Outsiders, June, 13
 Welcome to the World of Web 2.0, by Yu Cong and Hui Du, May, 6

EMERGING TRENDS

The Internet: Revolutionizing How CPAs Do Business, by Ken Garen, May, 12

ETHICS

Ethics of Options Repricing and Backdating: Banishing Greed from Corporate Governance and Management, by Cecily Raiborn, Marcos Massoud, Roselyn Morris, and Chuck Pier, Oct, 6

FINANCIAL LITERACY

Does Financial Literacy Contribute to Happiness?, by Dan Stone, Ben Wier, and Stephanie M. Bryant, Sep, 6

FROM THE EDITORS

From the Editors, May, 10
 From the Editors, Sep, 8

HISTORICAL PERSPECTIVE

Ellen Libby Eastman, CPA: Trailblazer and Professional, by Andrew D. Sharp, Aug, 14

INBOX: LETTERS TO THE EDITOR

'Academic Dishonesty,' by Charles Toder, July, 17
 Accounting Is Much More Than Numbers, by Martin Leventhal, Aug, 17
 Addressing the Shortage of Faculty with PhDs in Accounting, by Thomas G. Amyot, Sep, 17
 Analyzing Skimming, by Jeffrey R. Haber, Aug, 17
 The Author Responds, by B. Anthony Billings, Dec, 13
 The Author Responds, by Myrna L. Fischman, Sep, 17
 The Author Responds, by Ronald J. Murray, June, 17
 The Author Responds, by Allen J. Rubenfield, May, 17
 The Author Responds, by Joseph T. Wells, Aug, 17
 The Authors Respond, by Jacqueline Burke, Ralph S. Polimeni, and Nathan S. Slavin, July, 17
 The Authors Respond, by James Cataldo and Morris McInnes, Oct, 17
 The Authors Respond, by Marcos Massoud, Cecily Raiborn, and Joseph Humphrey, June, 18
 Blurred Distinctions: A Good Thing, by Michael Kraten, Apr, 15
 Charles Landes Responds, by Charles Landes, Oct, 17
 Claiming Unclaimed Funds, by Lawrence M. Schantz, Dec, 12
 'Ethics Cannot Be Taught,' by Neville Grusd, June, 15
 Ethics Cannot Be Taught, by John A. Howard, Apr, 15
 Heavy Lifting Required, by James M. Fornaro, Apr, 15
 How to Get Out of the Stock Options Quagmire, by Alexander H. Beard, Jr., Nov, 17
 Letter to the Editor, by Robert L. Gray and Brooke Anderson-Tompkins, Jan, 13
 Non-CPA Ownership? Resist the Temptation., by Ralph J. Scala, July, 17
 On Extraordinary Items, by Yigal Rechtman, June, 18
 On Principles-Based Accounting and *Continental Vending*, by Frank S. Perri, June, 16

- On Tax Cheating, by Fred Pike, May, 13
On Tax Cheating, by Jay Starkman, May, 13
Raising Issues Not Enough, by Barry F. Doll, Mar, 15
SFAS 159: The Fair Value Option, by Yigal Rechtman, Oct, 17
Substantial Equivalency = Tough Work, by David Costello, Mar, 15
Update on States' Tax Credits for Research, by Marcia Sakai and Bruce M. Bird, Dec, 12
What Do CPAs Need—and Want?, by Philip G. Westcott, Oct, 17

PERSONAL FINANCIAL PLANNING

- Premium Financing: A Tool to Pay Life Insurance Premiums, by Matthew Tuttle, Sep, 15

PERSONAL VIEWPOINT

- Have We Created Financial Statement Disclosure Overload?, by Arthur J. Radin, Nov, 6
Is Beta Alpha Psi Still Relevant to the Accounting Profession?, by William L. Stephens, Nov, 13
Pension Accounting Changes and the 'Oh Good Grief Standard,' by Tom Schryer, July, 12
Reducing Sarbanes-Oxley Compliance Costs: Is the Top-Down, Risk-Based Audit Approach a Solution, or a Mistake?, by Thomas A. Basilo, Jan, 6
Uncertainties Created by FIN 48, *Accounting for Uncertainty in Income Taxes*, by Arthur J. Radin, Apr, 9
Unclaimed Funds in Search of Their Owners: It Really Is Free Money, by David Silversmith, Aug, 16
Uniform Financial Reporting Standards: Reconsidering the Top-Down Push, by Shyam Sunder, Apr, 6
Wrong-Headed Reactions to Information Overload Threaten Sound Decision-Making, by Barry Jay Epstein, Mar, 6

PRACTICE MANAGEMENT

- Client-Centered Professional Financial Planning: Overcoming Challenges and Creating Opportunities for the Profession, by Walter M. Primoff, Robert L. Gray, and Joseph W. Tucciarone
Improving Service Through Online Payroll, by Anu Sanghvi, Mar, 11
Staffing Up for Tax Season: Run an Efficient Practice While Ensuring Success, by Cyndi McDermott, Feb, 10
When Clients Don't Buy What a CPA Firm Is Selling, by Charles H. Green, Mar, 12

PUBLISHER'S COLUMN

- 110 Years of a Common Purpose, by Louis Grumet, Dec, 7
The Alternative Minimum Tax: A Massive Middle-Class Tax Increase, by Louis Grumet, July, 7
Connecting the Dots: The Estate Tax and Social Security, by Louis Grumet, Oct, 7
The Importance of Financial Transparency: Swallowing a Bitter (But Necessary) Pill, by Louis Grumet, June, 7

- Muddy Waters: The AMT and the U.S. Tax Code, by Louis Grumet, Mar, 7
On the Horizon: Accountancy Reform, by Louis Grumet, Apr, 7
Protecting the Tax Dollar: Focusing on the Quality of Federal Grant-Funded Audits, by Louis Grumet, Sep, 7
Quality over Quantity: How to Improve Accounting Education, by Louis Grumet, Jan, 7
Sarbanes-Oxley: Taking Stock of Its Pluses and Minuses, by Louis Grumet, Nov, 7
Should Non-CPAs Be Allowed to Co-Own CPA Firms?, by Louis Grumet, May, 7
Social Security and the U.S. Tax Code: Ripe for Reform, by Louis Grumet, Feb, 7
The Value of Including Public Members on NYSSCPA Committees: Experiment of 'Going Public' Is a Success, by Louis Grumet, Aug, 7

SOUND ADVICE

- How a CPA Should Work with Vendors: A Vendor's Perspective, by Robert Basso, July, 14

STANDARDS SETTING

- SFAS 159: The Fair Value Option: CPAs at a Crossroad?, by James Cataldo and Morris McInnes, Aug, 6

TECHNOLOGY

- Software Portability: Weighing Options, Making Choices, by Ken Garen, Nov, 10
Top 10 Records-Management Resolutions for the New Year, by Brian Murphy, Jan, 10

TECHNOLOGY TRENDS

- Do People Use Search Engines to Find CPAs?, by Kristi Stangeland, May, 11

UPDATE

- Update Due to Tax Extender Legislation, Feb, 13

VIEWPOINT

- An Accountability View of Accounting: Guidance for Accounting Practice, by Ann L. Watkins, Feb, 6
Balancing Risk and Control Approaches for Sarbanes-Oxley Compliance: Cooling Down the Hot Issues, by Paul A. Sharman, June, 15
Sarbanes-Oxley's Wake-Up Call to the Construction Industry: Leveraging Compliance and Internal Controls to Manage Risks, by Barry B. LePatner, Henry H. Korn, and Anthony S. Chan, Dec, 6
Teaching for the Accounting Profession: CPAs and PhDs, by Myrna L. Fischman, June, 12
Unspoken Obstacles Prevent Many Accounting Firm Mergers and Sales, by Robert Fligel, June, 10