THE GRADIENTS

Supplement to The CPA Journal

THE 2013 CPA'S RESOURCE GUIDE



THE DEFINITIVE SUPPLIERS' RESOURCE to the accounting profession and other financial executives

Includes The CPA Journal 2012 Article Index

YOUR#1 SOURCE

FOR LIVE, ONLINE & GROUP STUDY

All state requirements. Unlimited CPE. One stop.

Everything You Expect From America's Best Selling CPE Provider

Stop wasting time and money with multiple CPE sources - your search for convenience and value is over. With hundreds of available credits and an unmatched selection of review materials in all formats for all states, CPEasy is the one-stop shop for all your needs.

- 100% satisfaction guaranteed
- Instant access, instant grading and instant certificates with online format
- Complete your live CPE credit requirement: up to 32 live credits per year in tax, accounting & auditing and more





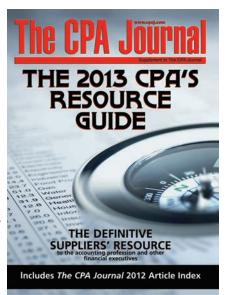
December 2012

Dear CPA Journal Subscriber:

Welcome to the NYSSCPA's 2013 CPA's Resource Guide. This guide incorporates *The CPA Journal* Annual Index to allow additional pages for *The CPA Journal* to deliver more of the articles that its readers have come to value.

Use the Resource Guide to locate products and services you may need for yourself or your business. It is divided into subsections and is an important resource designed to help you improve and expand the value of your services.

The Resource Guide is also available online at www.nysscpa.org. *The CPA Journal* Annual Index and complete archives, dating back to 1989, can be accessed at www.cpajournal.com. We hope you will find them useful.



Sincerely,

Joanne S. Barry, CAE

Mary-Jo Kranacher, MBA, CPA/CFF, CFE

Publisher Editor-in-Chief

2013 Resource Guide

Contents

3-19 Company Listings

3 Accountants' Profit Builders	12 Peer Review Services
3 Accounting and Auditing	13 Practice Management
4 Accounting Software	13 Professional Conduct Expert
4 Accounting Software Partners	13 Professional Employer Organization
4 Banking Services	13 Professional Liability Insurance
5 Captive Insurance	14 Retirement & Income Planning
5 Client Development & Relationship	15 Risk Management
Building 5 Client Write-Up Software	15 Sales and Use Tax Compliance Products
5 Cost Segregation	15 Sales Tax
6 CPE Education	15 Self-Directed Retirement Plans
6 CPE Products	16 Selling Your Accounting Practice
6 Data Extraction & Analysis Software	16 Software Suites
7 Document Management (Paperless)	16 Tax Compliance/Preparation
7 E-invoicing Software	16 Tax Form Library
7 Estate & Financial Planning Software	17 Tax News
8 Estate Planning	17 Tax Preparation/Compliance
8 Financial Planning	18 Tax Software
8 Financial Services	18 1040 Software
9 Incorporating Services	18 Time & Attendance Systems
10 Lawyers	18 Time & Billing
10 Mortgage Financing	19 W-2/1099 Software
10 NYSSCPA Insurance Administrators	19 Wealth Management
11 Outsourcing Services	& Financial Planning
11 Payroll Services	19 Website Development
12 Payroll Software	

Company Index

25-48 The CPA Journal – Index to Volume 82

January 2012 - December 2012

Accountants' Profit Builders

Mostad & Christensen, Inc.

P.O. Box 1709 Oak Harbor, WA 98277 Phone: (800) 654-1654

Accounting and Auditing



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619 Phone: (800) 874-7877 Fax: (813) 627-9441

Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.



Harvest Investments
100 Tower Drive, Suite 211
Burr Ridge, IL 60527
Phone: (630) 734-0301
Fax: (630) 734-0317
Contact: Jennifer Feit
E-mail: sales@harvestinvestments.com
Harvest - Your Investment Audit Expert

Harvest believes that ALL stakeholders in investment portfolios have the right to receive an unbiased valuation from a truly independent source, and to understand the true nature and risks of their holdings. Using Harvest ensures that you can "get behind" your investment prices. Our pricing reviews contain documentation required to meet PCAOB, FASB, GASB and AICPA financial reporting guidelines.

2013 Resource Guide

Accounting Software

Carillon ERP

12221 Merit Drive, Suite 550 Dallas, TX 75251 Phone: (972) 437-2230

Epicor Software Corporation

7683 Southfront Road Livermore, CA 94551 Phone: (800) 999-1809

TIW Technology, Inc.

769 Youngs Hill Road Easton, PA 18040 Phone: (610) 258-5161

UBCC

Box 678 Taos, NM 87571 Phone: (800) 827-8610

Accounting Software Partners



ADP

71 Hanover Road Florham Park, NJ 07932 Phone: (973) 294-8814 Fax: (973) 712-3140 Contact: Amy Selich

E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Banking Services

TD Bank - America's Most Convenient Bank 1350 Avenue of the Americas New York, NY 10019

Contact: Mark Gusinov, Store Manager

Phone: (212) 918-4100

E-mail: Mark.Gusinov@TD.com Web Site: www.tdbank.com



Valley National Bank 1455 Valley Road Wayne, NJ 07470 Phone: (800) 522-4100 Contact: Jeffery Kraft E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

PNC Bank

877-535-6315

Captive Insurance



"Fortune 500 Service for the Everyday Business"

U.S. Captive Planning Associates, Inc. 300 South Oyster Bay Road Syosset, NY 11791 Phone (877) 95-USCPA Contact: David Kotowski E-mail: dkotowski@uscpa.org

USCPA specializes in assisting both clients and their advisors through the entire process of establishing a captive insurance company. Our team consists of individuals with over 100 years of combined experience in the area of captives, risk management and insurance services. Since 1986 we have established over 450 captives both domestically and offshore and currently rank in the top ten worldwide. Our team also includes both CPAs and attorneys, www.USCPA.org

Client Development & Relationship Building



Valley National Bank 1455 Valley Road Wayne, NJ 07470 Phone: (800) 522-4100 Contact: Jeffery Kraft E-mail: jkraft@valleynationalbank.com Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

Client Write-Up Software

UBCC

Box 678 Taos, NM 87571 Phone: (800) 827-8610

Cost Segregation

Construction Cost Recovery (CCR Tax Audit.com)

55 West Red Oak Lane White Plains, NY 10604 Phone: (914) 694-3800

2013 Resource Guide

CPE Education



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619 Phone: (800) 874-7877

Fax: (813) 627-9441 Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.

CPE Products



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619 Phone: (800) 874-7877

Fax: (813) 627-9441 Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting &

auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.

Data Extraction & Analysis Software



IDEA - Data Analysis Software 1250 Wood Branch Park Drive, Suite 480

Houston, TX 77079 Phone: (888) 641-2800 Fax: (281) 749-0205

Contact: J. Britt Alexander E-mail: britta@audimation.com Web Site: www.audimation.com

Designed by auditors for auditors, IDEA saves you time and effort. With unlimited file size capabilities, IDEA can access and analyze large volumes of data in seconds to extend your auditing capabilities, detect fraud and meet documentation standards. Quickly import, join, analyze, sample, and extract data from almost any source, including PDFs. Visit audimation.com for more information.

Document Management (Paperless)

Computhink, Inc.

151 E. 22nd Street Lombard, IL 60148 Phone: (630) 705-9050

Computhink's ViewWise Solution has the ability to automate business processes, reduce costs, increase productivity, improve customer service, assist in compliance, and provide integration with existing business applications. ROI is usually achieved in under 90 days.

Call us today or visit www.computhink.com to schedule a Needs Analysis!

Doc.It

723 South Casino Centre Boulevard, 2nd Floor Las Vegas, NV 89101-6716 Phone: (888) 693-6248, ext. 6

E-invoicing Software

Nexus Systems

6401 Arlington Boulevard, Suite 800 Falls Church, VA 22042 Phone: (703) 524-9101

Estate & Financial Planning Software



Leimberg & LeClair, Inc. 144 West Eagle Road, Front Havertown, PA 19083 Phone: (610) 924-0515 Fax: (610) 924-0514 Contact: Kathleen M. Maphis E-mail: leimberg@leimberg.com

Web Site: www.leimberg.com

Helping Professionals Help Others! with NumberCruncher, the leading estate and financial planning software. NumberCruncher, is a powerful easy-to-learn and use, estate and financial planning software. This software is used by the IRS and will automatically compute:

- QPRTs
- GRATs
- Charitable Remainder & Lead Trusts
- Private Annuities
- Capital Punishment by Confiscation
- And much much more!

Visit us at www.leimberg.com

2013 Resource Guide

Estate Planning



Valley National Bank 1455 Valley Road **Wavne, NJ 07470** Phone: (800) 522-4100 **Contact: Jeffery Kraft**

E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

Financial Planning



Bisk Education, Inc. 9417 Princess Palm Avenue **Tampa, FL 33619** Phone: (800) 874-7877

Fax: (813) 627-9441 Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We

offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.

Money Tree Software

2430 NW Professional Drive Corvallis, OR 97330 Phone: (877) 421-9815



Valley National Bank 1455 Valley Road **Wayne, NJ 07470** Phone: (800) 522-4100 **Contact: Jeffery Kraft**

E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

Financial Services

H. D. Vest Financial Services

6333 North State Highway 161, 4th Floor

Irving, TX 75038 Phone: (800) 742-7950



Strategies for Wealth 800 Westchester Avenue Suite N409 Rye Brook, NY 10573 Phone: (914) 288-8943 Fax: (914) 288-8920 Contact: Nancy Allan

E-mail: nallan@strategiesforwealth.com

Strategies for Wealth, founded in 1934 during one of our country's most challenging economic periods, has evolved into one of the most prosperous and pioneering groups in the financial services industry. Using a team approach, our accomplished and credentialed advisors push the boundaries of breakthrough thinking to maximize your wealth and bring significant value to your business, career and life. We are here to build your legacy.

TD Bank - America's Most Convenient Bank 1350 Avenue of the Americas New York, NY 10019 Contact: Anthony Viskovich, Small Business Relationship Manager Phone: (212) 918-4168 E-mail: Anthony.Viskovich@TD.com

Web Site: www.tdbank.com

Incorporating Services

Interstate Document Filings Inc.

208 West State Street Trenton, NJ 08608 Phone: (800) 842-9990

NEED TO INCORPORATE?

Complete Incorporation Package Includes: Preparation - State Filing Fees - Corporate Kit via UPS Registered Agent Services Available

NEED TO DISSOLVE or REINSTATE or AMEND?

Qualified Staff to Help Accomplish Your Corporate or LLC Goals! All 50 States. Simply Call.

INTERSTATE DOCUMENT FILINGS INC.

Toll free 800-842-9990; margenjid@yahoo.com

2013 Resource Guide

Lawyers

Robert S. Asher, Esquire

43 Drake Road Scarsdale, NY 10583 Phone: (914) 723-0799

Mortgage Financing

Equity Now

1370 Avenue of the Americas New York, NY 10019 Phone: (212) 664-8900



Valley National Bank 1455 Valley Road Wayne, NJ 07470 Phone: (800) 522-4100 Contact: Jeffery Kraft E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

NYSSCPA Insurance Administrators



INSURANCE

Pearl Insurance 1200 E. Glen Avenue Peoria Heights, IL 61616 Phone: (800) 342-6501 Fax: (309) 688-5444

Contact: NYSSCPA Insurance Administrators E-mail: affinitysales@pearlinsurance.com Web Site: www.nysscpainsurance.com

The NYSSCPA Member Insurance Program offers you and your family high-quality insurance products at affordable group rates! This includes Term Life, 10- and 20-Year Level term Life, Senior Term Life, Accidental Death & Dismemberment, Disability, Hospital Indemnity, Catastrophe Major Medical, Medicare Supplement, Long-Term Care, Dental, Automobile, and Homeowners Insurance. Call us today at 800-342-6501 or visit www.nyss-cpainsurance.com to learn more about these comprehensive plans customized for NYSSCPA members.

Outsourcing Services



ADP
71 Hanover Rd.
Florham Park, NJ 07932
Phone: (973) 294-8814
Fax: (973) 712-3140
Contact: Amy Selich
E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Payroll Services



ADP
71 Hanover Rd.
Florham Park, NJ 07932
Phone: (973) 294-8814
Fax: (973) 712-3140
Contact: Amy Selich
E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Precision Payroll

6318 Ambot Road Staten Island, NY 10309 Phone: (888) 74PAYROLL

UBCC

Box 678 Taos, NM 87571 Phone: (800) 827-8610

2013 Resource Guide

Payroll Software



ADP

71 Hanover Rd. Florham Park, NJ 07932 Phone: (973) 294-8814 Fax: (973) 712-3140 Contact: Amy Selich

E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.



24HourPayroll
725-F Lakefield Road
Westlake Village, CA. 91361
Contact: Mike Weilert

E-mail: sales@24hourpayroll.com Website: 24HourPayroll.Com

24HourPayroll offers accountants a feature rich web payroll platform, private labeled with your logo and colors.

Priced to give you the highest margin of profit.

- Compare ours to others.
- Employee Self Service
- Human Resource Mgmt.
- Unlimited Pay Codes & Deductions
- Local Tax Jurisdictions
- E File to Mandatory States
- Worker's Comp "Pay as you go"

Integration for Quick Books & MAS 500

nP Systems, Inc. 6318 Amboy Road Staten Island, NY 10309 United States Phone: (718) 966-1708 Fax: (718) 966-8427

Contact: Howard Prussack E-mail: npsys@aol.com



PenSoft

151 Enterprise Drive Newport News, VA 23603 United States Phone: (888) PEN-SOFT (736-7638) E-mail: info@pensoft.com Web Site: www.pnsoft.com

PenSoft offers sophisticated, comprehensive software packages for payroll and employee management. PenSoft® Payroll and PenSoft Employee Tracker™ make complex, time-consuming tasks as simple as a few keystrokes.

With PenSoft's products and services you can have a full robust payroll package. Offer direct deposit, 94X e-filing, remote time entry, online document management, and other ancillary products with PenSoft Payroll!

Free tax updates and Program Support.

Peer Review Services

R.A. MERCER + CO., P.C.

6455 Lake Avenue Orchard Park, NY 14127 Phone: (716) 675-4270

Davie Kaplan, CPA, P.C.

1000 First Federal Plaza Rochester, NY 14614 585-454-4161

Practice Management

ImagineTime, Inc.

P. O. Box 159 Bostic, NC 28018 Phone: (877) 520-1525

Professional Conduct Expert

Robert S. Asher, Esquire

43 Drake Road Scarsdale, NY 10583 Phone: (914) 723-0799

Professional Employer Organization



ADP

71 Hanover Rd. Florham Park, NJ 07932 Phone: (973) 294-8814 Fax: (973) 712-3140 Contact: Amy Selich

E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Professional Liability Insurance



CAMICO

1800 Gateway Drive, Suite 300 San Mateo, CA 94404 Phone: (800) 652-1772

CAMICO was founded by CPAs in 1986, introducing a new way of approaching accountants' professional liability insurance that focuses on helping firms reduce their risk exposure. In addition to comprehensive policy coverage, policyholders have access to a wide range of practice and risk management knowledge and tools, created by CPAs for CPAs. Sponsored by 16 state CPA societies and associations, CAMICO serves more than 7,800 accounting firms.

CPA Protector Plan

P. O. Box 15335 Tampa, FL 33684 Phone: (800) 438-1263

75 Second Avenue

Herbert H. Landy Insurance Agency

Needham, MA 02494 Phone: (800) 336-5422 Fax: (800) 344-5422 Contact: John Torvi E-mail: johnt@landy.com Web Site: www.landy.com

The Herbert H. Landy Insurance Agency has been a national leader in providing Accountants Professional Liability insurance since 1962. Now featuring expanded coverage features and more competitive pricing, we put our years of underwriting experience and world-class service to work for you. Our new easy way to use EXPRESS application for qualifying firms offers a two-year policy option, locking in rates for two years.

2013 Resource Guide

Retirement & Income Planning



ADP
71 Hanover Rd.
Florham Park, NJ 07932
Phone: (973) 294-8814
Fax: (973) 712-3140
Contact: Amy Selich
E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Brentmark Software, Inc.

3505 Lake Lynda Drive, Suite 119 Orlando, FL 32817-8333 Phone: (800) 879-8333

Brentmark® Software provides personal financial planning products and services for professionals: estate, financial, and retirement planning software; informational web sites (such as NewRMD.com and RothConversions.com); and online calculations (CalcTools.com). Software products include Retirement Plan Analyzer, Estate Planning Tools, PFP Notebook™, Retirement Distributions Planner, Kugler Estate Analyzer™, Income Strategy Generator™, Charitable Financial Planner, Estate Planning Quick View, and Savings Bond Toolkit.



Next Generation Trust Services, LLC 75 Livingston Avenue, 3rd Floor Roseland, NJ 07068 Phone: (888) 857-8058 Fax: (973) 533-1088

E-mail: info@nextgenerationtrust.com Web Site: www.nextgenerationtrust.com

Next Generation Trust Services, LLC specializes in comprehensive account administration and transaction support services for self- directed retirement accounts. The neutral third-party professionals of Next Generation Trust Services, headed by founder/CEO Jaime Raskulinecz, provide guidance to account holders who are building more diverse retirement portfolios with the nontraditional investments allowed through self-direction such as real estate, precious metals, private placements, commercial paper, and more.



Valley National Bank 1455 Valley Road Wayne, NJ 07470 Phone: (800) 522-4100 Contact: Jeffery Kraft

E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

14

Risk Management



"Fortune 500 Service for the Everyday Business"

U.S. Captive Planning Associates, Inc. 300 South Oyster Bay Road Syosset, NY 11791 Phone (877) 95-USCPA Contact: David Kotowski E-mail: dkotowski@uscpa.org

USCPA specializes in assisting both clients and their advisors through the entire process of establishing a captive insurance company. Our team consists of individuals with over 100 years of combined experience in the area of captives, risk management and insurance services. Since 1986 we have established over 450 captives both domestically and offshore and currently rank in the top ten worldwide. Our team also includes both CPAs and attorneys. www.USCPA.org

Sales and Use Tax Compliance Products



ADP
71 Hanover Rd.
Florham Park, NJ 07932
Phone: (973) 294-8814
Fax: (973) 712-3140
Contact: Amy Selich
E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Avalara

43 Ericksen Avenue NE, Suite 250 Bainbridge Island, WA 98110 Phone: (206) 826-4900

Sales Tax

Avalara

43 Ericksen Avenue NE, Suite 250 Bainbridge Island, WA 98110 Phone: (206) 826-4900

Self-Directed Retirement Plans



Next Generation Trust Services, LLC 75 Livingston Avenue, 3rd Floor Roseland, NJ 07068 Phone: (888) 857-8058 Fax: (973) 533-1088 E-mail: info@nextgenerationtrust.com

E-mail: info@nextgenerationtrust.com Web Site: www.nextgenerationtrust.com

Next Generation Trust Services, LLC specializes in comprehensive account administration and transaction support services for self-directed retirement accounts. The neutral third-party professionals of Next Generation Trust Services, headed by founder/CEO Jaime Raskulinecz, provide guidance to account holders who are building more diverse retirement portfolios with the nontraditional investments allowed through self-direction such as real estate, precious metals, private placements, commercial paper, and more.

2013 Resource Guide

Selling Your Accounting Practice

Accounting Practice Sales

1207 Tremont Street Mansfield, TX 76063 214-295-9565

Software Suites

Deacom, Inc.

950 West Valley Road, Suite 3000 Wayne, PA 19087

Phone: (610) 972-2278

Maxwell Systems

1000 First Avenue, Suite 200 King of Prussia, PA 19406 800-688-8226

Tax Compliance/Preparation



ADP

71 Hanover Rd. Florham Park, NJ 07932 Phone: (973) 294-8814 Fax: (973) 712-3140 Contact: Amy Selich

E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions.

Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call 631-845-5712.

Tax Form Library



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619

Phone: (800) 874-7877 Fax: (813) 627-9441

Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.

Tax News



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619 Phone: (800) 874-7877 Fax: (813) 627-9441

Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.

Tax Preparation/Compliance



ADP
71 Hanover Rd.
Florham Park, NJ 07932
Phone: (973) 294-8814
Fax: (973) 712-3140
Contact: Amy Selich
E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call 631-845-5712.



Bisk Education, Inc. 9417 Princess Palm Avenue Tampa, FL 33619 Phone: (800) 874-7877

Fax: (813) 627-9441

Contact: Valerie Wendt, Product Manager

E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099

.

2013 Resource Guide

Tax Software



2nd Story Software 1425 60th Street NE, Suite 300 Cedar Rapids, IA 52402

Phone: (800) 573-4287 Fax: (319) 447-4674

Contact: Customer Service E-mail: service.taxact.com

Web Site: prep.taxact.com/cpajournal Powerful AND Affordable Tax Software!

TaxACT Preparer's software streamlines the tax preparation process while improving the bottom line for your business.

- Preparer's 1040 \$119
 Prepare unlimited 1040 returns
- **Preparer's 1040 Enterprise \$199** Powerful networking & more!
- Preparer's 1040 Bundle \$559
- Save money! Preparer's 1040, 1040 All-States, & Unlimited E-filing.

Try TaxACT Free! Visit prep.taxact.com/ cpajournal or call 1-800-573-4287 for your FREE Evaluation Software.

ProTaxPro

P. O. Box 7657 Oxnard, CA 93031 Phone: (805) 644-9398

1040 Software



2nd Story Software 1425 60th Street NE, Suite 300 Cedar Rapids, IA 52402

Phone: (800) 573-4287 Fax: (319) 447-4674

Contact: Customer Service E-mail: service.taxact.com

Web Site: prep.taxact.com/cpajournal Powerful AND Affordable Tax Software!

TaxACT Preparer's software streamlines the tax preparation process while improving the bottom line for your business.

- **Preparer's 1040 \$119**Prepare unlimited 1040 returns
- **Preparer's 1040 Enterprise \$199**Powerful networking & more!
- Preparer's 1040 Bundle \$559
- Save money! Preparer's 1040, 1040 All-States, & Unlimited E-filing.

Try TaxACT Free! Visit prep.taxact.com/ cpajournal or call 1-800-573-4287 for your FREE Evaluation Software.

Time & Attendance Systems



ADP

71 Hanover Rd. Florham Park, NJ 07932 Phone: (973) 294-8814 Fax: (973) 712-3140 Contact: Amy Selich E-mail: amy.selich@adp.com

With nearly \$10 billion in revenues, ADP is a leading provider of business outsourcing solutions, offering a wide range of HR, payroll, compliance, tax and benefits administration solutions. Understanding that every practice is unique, ADP offers diverse options for accountants' clients and provides valuable accounting resources at www. accountant.adp.com. For more information in New York – call (631) 845-5712.

Time & Billing

TPS Software Inc. P.O. Box 75530 RPO Edgemont Village North Vancouver, BC V7R 4X1 Canada Phone: (888) 877-2231

Fax: (866) 510-2240 Contact: Thomas Dawson E-mail: tomd@tpssoftware.com

W-2/1099 Software

Advanced Micro Solutions, Inc.

1709 South State Street Edmond, OK 73013 Phone: (800) 536-1099



IDMS Account Ability

560 Broadhollow Road #109
Melville, NY 11747
Phone: (800) 582-5831
Contact: Sales Department
E-mail: sales@idmsinc.com
Web Site: www.idmsinc.com
Powerful, Complete and Affordable W-2 and
1099 Software! Account Ability prepares
information returns - 1098, 1099,3921, 3922,
5498, W-2G -and annual wage reports - W-2,

- W-2C quickly and easily.
 Electronic Filing
 - · Plain Paper Filing
 - Electronic Delivery
 - Bulk Taxpayer Identification Number Matching
 - IRS Section 6039 Compliant
 - IRS Section 6050W Compliant
 - Imports Spreadsheets and Delimited Text Files
 - · Demo Version Available

Wealth Management & Financial Planning



Bisk Education, Inc.
9417 Princess Palm Avenue
Tampa, FL 33619
Phone: (800) 874-7877
Fax: (813) 627-9441
Contact: Valerie Wendt, Product Manager
E-mail: val@bisk.com

Web Site: CPEasy.com/NYCPA

Bisk Education's CPEasy division is the nation's leading multi-media self-study CPE provider in the nation. Choose your CPE in the learning format that best suits your learning style. We offer continuing professional education programs covering all areas including: taxation, accounting & auditing, governmental, ethics, management and specialized knowledge. NYSSCPA members receive a 15% discount on Bisk CPEasy programs. For more information visit CPEasy.com/NYCPA or call 800-874-2099.



Valley National Bank 1455 Valley Road Wayne, NJ 07470 Phone: (800) 522-4100 Contact: Jeffery Kraft E-mail: jkraft@valleynationalbank.com

Valley National Bank operates 200 branches throughout Manhattan, Brooklyn, Queens and New Jersey. Valley offers a wide range of personal and business deposit products mortgage loans, commercial loans and lines of credit, equipment financing, cash management, wealth management, financial/estate planning, and insurance services exclusively for accountants, accounting firms, and their clients. Valley's delivery channels enable customers to bank in person, by telephone or online.

Website Development

Build Your Firm

www.buildyourfirm.com Phone: (888) 999-9800

Emochila Websites for Accountants

2601 Mission Street San Francisco, CA 94110 Phone: (866) 340-5652



Participate in the NYSSCPA's 100% Membership Program

The NYSSCPA's 100% Membership Program recognizes firms, businesses, and organizations that enroll all of the CPA employees and partners on staff in their New York offices in the NYSSCPA, thus demonstrating a commitment to professional development and to the advancement of the accounting profession.

Member firms and businesses will receive the following:

- A certificate of recognition
- Permission to use the NYSSCPA 100% Membership Program logo on company letterhead, website, and other materials
- Recognition in The Trusted Professional
- Recognition in the printed program at the NYSSPCA's Annual Election Meeting and Dinner
- FREE CPE—Your employees may select the one- or two-credit CPE webinar of their choice from FAE's on-demand self-study library
- Concierge-style attention, with a single staff member at the NYSSCPA dedicated to handling your needs
- Special personalized assistance for all CPA candidates to ensure their understanding of the licensure process
- An annual presentation, by request, to acquaint new and existing staff with all the benefits of Society membership
- Single billing for member dues, by request

If you would like to enroll or if you have any additional questions, contact William Pape, Director of Member Relations, at 212-719-8420, or wpape@nysscpa.org.







Designed for professionals in accounting firms, private industry, government, and academia.

Your training can include topics such as:

- ▶ Professional Ethics
- ▶ Compilation and Review
- ▶ FASB Update for Industry
- ▶ FASB Update for Accounting Firms
- Public and Private Company Auditing Updates
- ▶ The New Clarified Auditing Standards
- **IFRS**
- ▶ Plus many more

Benefits of FAE's On-Site Learning:

- ▶ Cost-effective and convenient—no lost time and no staff travel expenses
- Dustomized content to meet your training needs
- ▶ Confidential learning environment
- ▶ Employee/instructor interaction
- ▶ Flexible pricing
- Meet your CPE requirements in ethics, tax, accounting, auditing, and specialized knowledge and applications

40 FAE
YEARS | 1972-2012

Your Partner in Educational Excellence

Start Planning Today!

2013 Resource Guide

Company Index

1 /		
24Hour Payroll – 12		
2nd Story Software – 18		
Accounting Practice Sales – 16		
ADP – 4, 11, 12, 13, 14, 15, 16, 17, 18		
Advanced Micro Solutions, Inc. – 19		
Avalara – 15		
Bisk Education, Inc. – 3, 6, 8, 16, 17, 19		
Brentmark Software, Inc. – 14		
Build Your Firm – 19		
CAMICO – 13		
Carillon ERP – 4		
Computhink, Inc. – 7		
Construction Cost Recovery (CCR Tax Audit.com) – 5		
CPA Protector Plan – 13		
Davie Kaplan, CPA, P.C. – 12		
Deacom, Inc. – 16		
Doc.It – 7		
Emochila Websites for Accountants – 19		
Epicor Software Corporation – 4		
Equity Now – 10		
Harvest Investments – 3		
Herbert H. Landy Insurance Agency – 13		

H. D. Vest Financial Services – 8

IDEA - Data Analysis Software – 6

```
IDMS Account Ability – 19
ImagineTime, Inc. – 13
Interstate Document Filings Inc. – 9
Leimberg & LeClair, Inc. – 7
Maxwell Systems – 16
Money Tree Software – 8
Mostad & Christensen, Inc. – 3
Next Generation Trust Services, LLC – 14, 15
Nexus Systems – 7
nP Systems, Inc. -12
Pearl Insurance – 10
PenSoft – 12
PNC Bank – 4
Precision Payroll – 11
ProTaxPro – 18
R.A. MERCER + CO., P.C. – 12
Robert S. Asher, Esquire – 10, 13
Strategies for Wealth – 9
TD Bank – 4, 9
TIW Technology, Inc. – 4
TPS Software Inc. – 18
U.S. Captive Planning Associates, Inc. – 5, 15
UBCC – 4, 5, 11
Valley National Bank – 4, 5, 8, 10, 14, 19
```



Plans That Fit Your Needs

Protecting you and your family.

Have you helped safeguard the future you've planned for yourself and your loved ones should an unforeseen event affect your lives? Whether you're just beginning to protect your future financial needs or you would like to cover the gaps in your insurance portfolio, the NYSSCPA Member Insurance Program—available exclusively to NYSSCPA members—offers multiple plan options and affordable group rates. Review your options today!

- Level Term Life (10-Year and 20-Year)*
- Accidental Death& Dismemberment*
- Long-Term Disability*
- **Long-Term Care**
- Term Life*

- 50-Plus Term Life*
- Hospital Indemnity*
- Medicare Supplement
- **Homeowners Insurance**
- Automobile Insurance



800.342.6501

www.nysscpainsurance.com



It's Here....

FAE's NEW Value Pass Program

(Formerly Known as Pay-One-Price or POP)

The all-new **FAE Value Pass (FAE VP)** gives you more savings choices and more flexibility!

Save now on quality CPE from FAE with—

• Individual FAE Value Pass (FAE VP)—Choose FAE VP24 or FAE VP40

Earn up to 24 or 40 credit hours of CPE through eligible* FAE conferences, seminars, and web events.

START SAVING NEARLY 25% ON YOUR 2013 CPE TODAY!

Individual FAE VP Pricing	Early Bird Pricing (Valid until December 31, 2012)	Regular Pricing (January 1, 2013–December 31, 2013)
Individual FAE VP24	\$ 795	\$ 820
Individual FAE VP40	\$1,245	\$1,295

• Firm/Company FAE Value Pass (FAE VP)—Choose FAE VP40 or FAE VP80

Register any staff member from your firm/company for **FAE VP** eligible events up to 40 or 80 credit hours.

SAVE OVER 22% ON CPF!

Firm/Company FAE VP Pricing	Early Bird Pricing (Valid until December 31, 2012)	Regular Pricing (January 1, 2013–December 31, 2013)
Firm/Company FAE VP40	\$1,695	\$1,745
Firm/Company FAE VP80	\$3,095	\$3,195

Visit www.nysscpa.org/faevp for more information or to purchase your FAE Value Pass, or call 800-537-3635.





The CPA Journal – Index to Volume 82

January 2012 - December 2012

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

Acton, Daniel D., Karyl Mammano, and Colleen

Fagan, Planning for a Not-for-Profit Combination: Insight into Federal, State, and Funding Considerations, May, 64, MGMT, Not-for-Profit Organizations

Adams, Mollie T., and Suzanne M. Seymoure,

Improving Performance Evaluations in Public Accounting, Sep, 68, R&L, Future of the Profession

- Akers, Michael D., and Brittany Zeske, The Foreign Corrupt Practices Act: An Examination of Cases and Enforcement Actions, Feb, 60, MGMT, Corporate Governance
- Alexander, James, Quick Response Codes: A Marketing Tool for Accounting Firms, Aug, 18, PER, Technology

Amernic, Joel, Russell Craig, and Dennis Tourish,

The Authors Respond, Jun, 14, PER, Inbox: Letters to the Editor

- , Reflecting a Company's Safety Culture in "Fairly Presented" Financial Statements: The Case of BP, Apr, 6, PER, Viewpoint
- Anders, Susan B., Website of the Month: Accountability Central, Aug, 72, TECH, What to Bookmark
- -, Website of the Month: AccountingTools.com, Jun, 72, TECH, What to Bookmark
- Website of the Month: AdvisorOne, Sep, 72, TECH, What to Bookmark
- -, Website of the Month: IFRS.org, Mar, 72, TECH, What to Bookmark
- , Website of the Month: International Monetary Fund, Jul, 72, TECH, What to Bookmark

- -, Website of the Month: LexisNexis Tax Law Community, Feb, 72, TECH, What to Bookmark
 - , Website of the Month: Nasdaq.com, May, 72, TECH, What to Bookmark
- -, Website of the Month: Nonprofit Finance Fund, Jan, 72, TECH, What to Bookmark
- -, Website of the Month: Overview of Organizations for Tax Professionals, Dec, 73, TECH, What to Bookmark
- -, Website of the Month: SECLaw.com, Apr, 72, TECH, What to Bookmark
- -, Website of the Month: Tax Foundation, Oct, 72, TECH, What to Bookmark
- -, Website of the Month: Valuation Resources, Nov, 72, TECH, What to Bookmark

Anders, Susan B., and Carol M. Fischer, A Clear Look at Tax Software: 2012 Annual Survey of New

York State Tax Professionals, Nov, 17, INF

Avdeev, Valeriya, and Elizabeth C. Ekmekjian, The Need for Hybrid Businesses: Examining Low-profit

Limited Liability Companies and Benefit Corporations, Aug, 48, FIN, Not-for-Profit Organizations

Bagley, Penelope, and Tracy Reed, Public

Accounting: Why It's Stressful and What We Can Do About It, Jan, 14, PER, Practice Management

Barnett, Robert S., Home Office Deductions: A Review of the Requirements, Jun, 48, TAX, Federal Taxation

2012

Article Index

Barnett, Robert S., and Rebecca K. Richards,

Lifetime Credit Shelter Trusts: Utilizing the Estate and Gift Tax Exemption Before It's Too Late, Dec, 56, FIN, Estates & Trusts

Barney, Doug, Daniel Tschopp, and Steve Wells,

Tax Simplification through Readability: A Look at Tax Law Complexity, Dec, 6, PER, Viewpoint

- **Barry, Joanne S.,** Attorney General Proposes Partnership with Nonprofit Sector, May, 7, PER, Publisher's Column
- ——, CPA Outlook Serves as Economic Bellwether, Dec, 7, PER, Publisher's Column
- ——, A Fresh Look at Our Business Climate, Jan, 7, PER, Publisher's Column
- ——, A Government Affairs Program That Works for You, Jun, 7, PER, Publisher's Column
- ———, Mending the Gaps in the Generational Bridge, Jul, 7, PER, Publisher's Column
- ——, A New Business Plan for CPE, Apr, 7, PER, Publisher's Column
- ——, New York CPAs: Your Neighbors Need You, Nov, 7, PER, Publisher's Column
- —, Our Member-Oriented Position Process, Feb, 7, PER, Publisher's Column
- ———, A Partner in the Profession and in the Classroom, Mar, 7, PER, Publisher's Column
- ——, A Pathway for Access to the Profession, Sep, 7, PER, Publisher's Column
- ———, A Pound of Cure: Preparing for the ACA's 2014 Deadline, Aug, 7, PER, Publisher's Column
- ——, Truth and Accuracy—in Words and Numbers, Oct, 7, PER, Publisher's Column
- **Baxendale, Sidney J., and Richard E. Coppage,** Tax Savings from the Sale of Qualified Small Business Stock, Aug, 36, TAX, Federal Taxation
- **Beams, Joseph D., and John W. Briggs,** Asset Securitization in a Changing Environment, Sep, 64, MGMT, Corporate Finance
- **Bechara, Michael, and Gaurav Kapoor,** The Authors Respond, May, 14, PER, Inbox: Letters to the Editor

- ——, Maximizing the Value of a Risk-Based Audit Plan: Internal Auditors Can Identify and Mitigate Risk, Mar, 28, A&A, Auditing
- **Becker, Tracy,** Business Credit Scores: What CPAs Need to Know, Sep, 12, PER, Banking
- **Bell, Susie,** Cost Basis Reporting Presents an Opportunity to Tax Professionals: Strategies for Solving Investor Issues, Dec, 62, MGMT, Practice Management
- **Benson, Sandra S.,** Shielding the Auditor from Corporate Fraud Liability: Recent Decisions and Rationale for the *in Pari Delicto* Defense, Apr, 58, MGMT, Accountant's Liability
- **Bible, Lynn, Bruce M. Bird, Michael Hopper, and Mark A. Segal,** Charitable Donations: The Role of 'Cash Back Rewards,' Feb, 48, TAX, Tax Incentives
- **Bird, Bruce M., Michael Hopper, Mark A. Segal, and Lynn Bible,** Charitable Donations: The Role of 'Cash Back Rewards,' Feb, 48, TAX, Tax Incentives
- Boyle, Douglas M., Brian W. Carpenter, and Dana R. Hermanson, CEOs, CFOs, and Accounting Fraud: Implications of Recent Research, Jan, 62, R&L, Fraud
- Brandon, Duane M., Brian T. Carver, Carl W. Hollingsworth, and Jonathan D. Stanley,

Causes and Consequences of Recent Auditor Switching: Looking to the Research for Answers, Feb, 36, A&A, Auditing

- **Briggs, John W., and Joseph D. Beams,** Asset Securitization in a Changing Environment, Sep, 64, MGMT, Corporate Finance
- **Brozzetti, Michael, and Gaurav Kapoor,** The Transformation of Internal Auditing: Challenges, Responsibilities, and Implementation, Aug, 32, A&A, Auditing
- Buckless, Frank, Kathy Krawczyk, and Scott Showalter, Accounting Education in the Second Life World: Opportunities for Students, Faculty, and Businesses, Mar, 65, R&L, Education
- **Buha, Steven, and Brandon Reif,** Tax Preparers' Liability for Incurred Interest Charges: *Eckert* Decision in California Could Lead to Reduced Taxpayer Recovery, Feb, 66, MGMT, Accountant's Liability

- Burke, Jacqueline A., and Ralph S. Polimeni, What CPAs Need to Know About Quality Control Assurance Systems, Jan, 56, MGMT, CPA Consultant
- **Bushong, J. Gregory, and Paul Sergius Koku,** Look Before You Leap: Marketing Advice for Small Firms, May, 52, MGMT, Practice Management
- Buttermilch, Rita J., James M. Fornaro, and Cary D. Lange, Accounting for Troubled Debt Restructurings by Debtors: Deleveraging During Turbulent Times, Feb, 16, INF
- **Byrd, James, Douglas Smith, and Marilyn M. Helms,** How to Prosper during an Economic Downturn: Strategies and Opportunities for Accounting Firms, Nov, 6, PER, Viewpoint

C

- Calderon, Thomas G., Li Wang, and Edward J. Conrad, Material Internal Control Weakness Reporting Since the Sarbanes-Oxley Act, Aug, 20, A&A, Auditing
- Campbell, Katherine, Matthew Notbohm, and Dee Ann Ellingson, PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality, Nov, 32, A&A, Auditing
- **Campbell, Linda,** Taking Individual Charitable Giving to Its Limit: Understanding Related Rules and Court Decisions, Sep, 58, FIN, Personal Financial Planning
- Carcello, Joseph V., What Do Investors Want from the Standard Audit Report?: Results of a Survey of Investors Conducted by the PCAOB's Investor Advisory Group, Jan, 22, A&A, Auditing
- Carpenter, Brian W., Douglas M. Boyle, and Dana R. Hermanson, CEOs, CFOs, and Accounting Fraud: Implications of Recent Research, Jan, 62, R&L, Fraud
- Carpenter, Gary E., and Jim Northam, Authors' Response, Feb, 15, PER, Inbox: Letter to the Editor
- Hollingsworth, and Jonathan D. Stanley, Causes and Consequences of Recent Auditor Switching: Looking to the Research for Answers, Feb, 36, A&A, Auditing

Carver, Brian T., Duane M. Brandon, Carl W.

- **Catanach, Anthony H., Jr., and J. Edward Ketz,**Enron Ten Years Later: Lessons to Remember, May,
 16, INF
- Chan, H. Leon, David G. DeBoskey, and Kevin Hee, Audit Fee Patterns of Big Four and Non–Big Four Firms: A Study of the Potential Effects of Auditing Standard 5, Oct, 32, A&A, Auditing
- Chen, Clement C., Keith T. Jones, and Shawn Xu, The Communication Methods of Today's Students: Is the Phone Conversation Dead?, Nov, 66, TECH, Future of the Profession
- Chene, Douglas G., and George R. Violette, Factors Influencing Students' Choice of the Accounting Major: Lessons for Recruiting and Beyond, Sep, 14, PER, Education
- Cho, Seong, Cheol Lee, and Cheong K. Park, Measuring Corporate Social Responsibility: A Survey of Recent Research, Jun, 54, MGMT, Corporate Management
- Chui, Lawrence, Eileen Z. Taylor, and Mary B. Curtis, Staff Auditors' Observations of Questionable Peer Behavior: The View from the Other Side, Jun, 66, R&L, Ethics
- Ciesielski, Jack T., and Thomas R. Weirich, A New Audit Report, Feb, 11, PER, Viewpoint
- Conrad, Edward J., Thomas G. Calderon, and Li Wang, Material Internal Control Weakness Reporting Since the Sarbanes-Oxley Act, Aug, 20, A&A, Auditing
- **Cook, John K., and Sarah Webber,** The Charitable Contribution of a Home: A Deduction up in Smoke?, May, 38, TAX, Federal Taxation
- Cooley, Karen M., Karyn Bybee Friske, and Darlene Pulliam, The Economic Substance Doctrine:
 Understanding the IRS's Guidance on its Proper Application, Oct, 40, TAX, Compliance & Enforcement
- Cooper, Barry N., Corinne Crawford, and Josh Wolfson, An Update on New Tax Law Changes: 2011 Tax Return Preparation and Strategic Tax Planning for 2012, Mar, 42, TAX, Federal Taxation
- **Coppage, Richard E., and Sidney J. Baxendale,** Tax Savings from the Sale of Qualified Small Business Stock, Aug, 36, TAX, Federal Taxation

2012

Article Index

Crabtree, Greg, Five Steps to Grow Beyond the \$5 Million Mark: Escaping the Black Hole of Business, Dec, 17, PER, Practice Management

Craig, Russell, Joel Amernic, and Dennis Tourish,

The Authors Respond, Jun, 14, PER, Inbox: Letters to the Editor

——, Reflecting a Company's Safety Culture in "Fairly Presented" Financial Statements: The Case of BP, Apr, 6, PER, Viewpoint

Crawford, Corinne, Josh Wolfson, and Barry N.

Cooper, An Update on New Tax Law Changes: 2011 Tax Return Preparation and Strategic Tax Planning for 2012, Mar, 42, TAX, Federal Taxation

Curtis, Mary B., Eileen Z. Taylor, and Lawrence

Chui, Staff Auditors' Observations of Questionable Peer Behavior: The View from the Other Side, Jun, 66, R&L, Ethics



Dalton, Derek, Ralph E. Viator, and Nancy Harp,

How to Be a Successful Mentor: Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits, May, 68, R&L, Future of the Profession

D'Aquila, Jill, Integrating Sustainability into the Reporting Process and Elsewhere: Obstacles and Best Practices for CPAs, Apr, 16, INF

Davis, Charles E., and Elizabeth Davis, A Potential Resurgence of Outsourcing: Essential Questions Answered, Oct, 56, MGMT, Corporate Management

Davis, Elizabeth, and Charles E. Davis, A Potential Resurgence of Outsourcing: Essential Questions Answered, Oct, 56, MGMT, Corporate Management

DeBoskey, David G., H. Leon Chan, and Kevin Hee,

Audit Fee Patterns of Big Four and Non–Big Four Firms: A Study of the Potential Effects of Auditing Standard 5, Oct, 32, A&A, Auditing

Deo, Patrick J., S Corporations and Complexity, Apr, 14, PER, Inbox: Letters to the Editor

Derstine, Robert P., James M. Emig, Thomas J. Grant, and Kenneth Hiltebeitel, A Case-Based

Approach to Intermediate Accounting Courses: New Hires Ready to Hit the Ground Running, Oct, 12, PER, Future of the Profession

Dey, R. Mithu, Ashok Robin, and Daniel Tessoni,

Advisory Services Rise Again at Large Audit Firms: Like a Phoenix, Revenues Reborn amid Renewed Concerns, Aug, 58, R&L, Perceptions of the Profession

Dhole, Sandip, George O. Gamble, Thomas R. Noland, and Tharindra Ranasinghe, Use of the Extraordinary Item: Recent FASB Guidance in the Context of Current Practice, Feb, 26, A&A, Accounting

Doka, Christina, The Best Accounting Firms to Work For: Popularity, Prestige, and Quality of Life Rankings Explored, Jul, 10, PER, Future of the Profession

———, The Global Fraud Threat: A Report on Causes, Detection, and Prevention, Jun, 12, PER, Fraud

Dorminey, Jack W., Arron Scott Fleming, Mary-Jo Kranacher, and Richard A. Riley, Jr., Financial Fraud: A New Perspective on an Old Problem, Jun, 61, R&L, Fraud

Droms, William G., and Steven N. Strauss,

Structured Notes in a Balanced Portfolio: Understanding the Risks and Rewards for Investors, Sep, 50, FIN, Markets & Investments

Duan, Li, Abraham N. Fried, and Mark P. Holtzman,

The New Environment for Climate Change Disclosures, Dec, 24, A&A, Standards Setting



Easterday, Kathryn E., and Tim V. Eaton, Defined

Benefit Pension Plans: Understanding the Differences Between the Public and Private Sector, Sep, 22, A&A, Government Accounting

Eaton, Tim V., and Kathryn E. Easterday, Defined

Benefit Pension Plans: Understanding the Differences Between the Public and Private Sector, Sep, 22, A&A, Government Accounting

Ekmekjian, Elizabeth C., and Valeriya Avdeev, The

Need for Hybrid Businesses: Examining Low-profit Limited Liability Companies and Benefit Corporations, Aug, 48, FIN, Not-for-Profit Organizations

Ellingson, Dee Ann, Matthew Notbohm, and

Katherine Campbell, PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality, Nov, 32, A&A, Auditing

Emig, James M., Robert P. Derstine, Thomas J. Grant, and Kenneth Hiltebeitel, A Case-Based Approach to Intermediate Accounting Courses: New Hires Ready to Hit the Ground Running, Oct, 12, PER, Future of the Profession

F

Fagan, Colleen, Daniel D. Acton, and Karyl
Mammano, Planning for a Not-for-Profit
Combination Unicide into Endown! State and

Combination: Insight into Federal, State, and Funding Considerations, May, 64, MGMT, Not-for-Profit Organizations

- **Feeney, Charles F.**, Acquiring, Starting, or Buying into a CPA Firm: Examining the Risks and Benefits for Potential Owners, Mar, 56, MGMT, Practice Management
- **Fischer, Carol M., and Susan B. Anders,** A Clear Look at Tax Software: 2012 Annual Survey of New York State Tax Professionals, Nov, 17, INF
- **Fisher, Richard W.,** Taming the Too-Big-to-Fails: Will Dodd-Frank Be the Ticket?, Jan, 6, PER, Viewpoint
- Fleming, Arron Scott, Jack W. Dorminey, Mary-Jo Kranacher, and Richard A. Riley, Jr., Financial Fraud: A New Perspective on an Old Problem, Jun, 61, R&L, Fraud
- **Fornaro, James M.,** A New Reality Ahead for Pension Accounting?: The Recession's Aftermath and IAS 19R Prompt Changes in Accounting Practices, Oct, 24, A&A, Accounting
- Fornaro, James M., Cary D. Lange, and Rita J. Buttermilch, Accounting for Troubled Debt Restructurings by Debtors: Deleveraging During Turbulent Times, Feb, 16, INF
- **Fox, P. Robert,** Non-CPA Ownership of CPA Firms: Why It Is Not Good for the Profession, Feb, 6, PER, Point/Counterpoint
- **Freeberg, Jay, and David Spaulding,** Marriage Equality in New York and Beyond: To Love, Cherish, and Tax, Oct, 46, TAX, State & Local Taxation
- Fried, Abraham N., Mark P. Holtzman, and Li Duan, The New Environment for Climate Change Disclosures, Dec, 24, A&A, Standards Setting

- **Friedman, Jack P.,** Offers as Market Value in an Estate Tax Matter: A Better Indicator than the Traditional Appraisal Methodology, Jun, 50, FIN, Business Valuation
- Friske, Karyn Bybee, Karen M. Cooley, and Darlene Pulliam, The Economic Substance Doctrine:
 Understanding the IRS's Guidance on its Proper Application, Oct, 40, TAX, Compliance & Enforcement
- **Fritzsch, Ralph B., and Neal R. VanZante,** Senior Citizens and the 'Marriage Tax' on Social Security Benefits, Feb, 54, FIN, Personal Financial Planning



- **Galen, Abby M., and Andrew D. Sharp,** The Past Revisited: An Accounting Bibliography, Jul, 6, PER, Historical Perspective
- Gamble, George O., Thomas R. Noland, Tharindra Ranasinghe, and Sandip Dhole, Use of the Extraordinary Item: Recent FASB Guidance in the Context of Current Practice, Feb, 26, A&A, Accounting
- **Geller, Sheldon M.,** Best Practices for 401(k) Plan Sponsors and Fiduciaries: Revealing the Impact of Recent ERISA Litigation, Sep, 54, FIN, Employee Benefit Plans
- ——, Service Provider Disclosure Requirements: Practical and Legal Considerations, Jul, 58, FIN, Employee Benefit Plans
- **Glickman, Brian E.,** A Real Fair Tax System, Apr, 14, PER, Inbox: Letters to the Editor
- **Glover, Steven, and Douglas Prawitt,** Extent of Testing for Infrequent Controls, Jul, 12, PER, Inbox: Letters to the Editor
- Grant, Thomas J., Robert P. Derstine, James M. Emig, and Kenneth Hiltebeitel, A Case-Based Approach to Intermediate Accounting Courses: New Hires Ready to Hit the Ground Running, Oct, 12, PER, Future of the Profession
- **Grayson, Michael,** Who Is Right: FASB or My Accounting Students?, Apr, 12, PER, Viewpoint
- **Greenberg, David S., and Michael C. Lasky,** The Increased Importance of Non-Compete Agreements for Accounting Firms, Aug, 54, MGMT, Practice Management

2012

Article Index

Griesmeyer, Daniel J., and George Spiropoulos,

Wealth Management, With or Without a CPA: How to Get Involved and Grow a Practice, Sep, 6, PER, Viewpoint

Gross, Andrew D., and Michael S. Schadewald,

Prospects for U.S. Corporate Tax Reform: Deferral Clouds the Picture, Jan, 40, TAX, Tax Policy

- **Groves, Toby, and Thomas R. Weirich,** A Discussion of American Ethics: Thinking Differently about the Cultural and Psychological Bases of Fraud, Dec, 65, R&L, Ethics
- **Grusd, Neville,** Fairness in Taxes, Mar, 14, PER, Inbox: Letters to the Editor
- **Gutierrez, Oscar,** Online Accounting Degrees and the Importance of Private Sector Institutions, Jun, 14, PER, Inbox: Letters to the Editor

H

Hamilton, Arthur, and William M. VanDenburgh,

Tax Implications of U.S. Budgetary Pressures: Uncertainty over the Tax Code and the Impetus for Reform, Apr, 43, TAX, Tax Policy

- **Hannon, James P.,** Opportunities for Enhanced Discussion, May, 14, PER, Inbox: Letters to the Editor
- Harp, Nancy, Ralph E. Viator, and Derek Dalton, How to Be a Successful Mentor: Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits, May, 68, R&L, Future of the Profession
- Hartwell, Carolyn L., The Potential Implications of Revised IAS 19: Are Changes to Pension Accounting Coming to U.S. GAAP?, Sep, 30, A&A, International Accounting
- **Harvey, Louis S.,** Major New Duties for 401(k) Plan Sponsors and Vendors: Expanded Regulations Under ERISA, Feb, 58, FIN, Employee Benefit Plans
- Hee, Kevin, H. Leon Chan, and David G. DeBoskey, Audit Fee Patterns of Big Four and Non–Big Four Firms: A Study of the Potential Effects of Auditing Standard 5, Oct, 32, A&A, Auditing
- **Heisman, Eileen R.,** Helping Clients Give with Their Heads, Not Just Their Hearts, Sep, 11, PER, Personal Financial Planning

Helms, Marilyn M., James Byrd, and Douglas

Smith, How to Prosper during an Economic Downturn: Strategies and Opportunities for Accounting Firms, Nov, 6, PER, Viewpoint

Hermanson, Dana R., Douglas M. Boyle, and Brian W. Carpenter, CEOs, CFOs, and Accounting Fraud: Implications of Recent Research, Jan, 62,

R&L, Fraud

- Hermanson, Dana R., Daniel M. Ivancevich, and Susan H. Ivancevich, Material Weaknesses in Internal Control Related to the Statement of Cash Flows, Dec, 29, A&A, Auditing
- Hiltebeitel, Kenneth, Robert P. Derstine, James M. Emig, and Thomas J. Grant, A Case-Based Approach to Intermediate Accounting Courses: New Hires Ready to Hit the Ground Running, Oct, 12, PER, Future of the Profession
- **Hitzig, Neal B., and Julian E. Jacoby,** The Authors Respond, Jul, 13, PER, Inbox: Letters to the Editor
- **Hoffman, Michael J. R., and Karen McKenzie,** Is the Sun Still Shining on Investments in Solar Electric Property?, Sep. 36, TAX, Tax Incentives
- Holder, Anthony D., and Khondkar E. Karim, Loss Contingencies Face Controversy in Convergence: Amendments to SFAS 5 and IAS 37 Are Rethought Amid Criticism, Jan, 34, A&A, International Accounting
- Hollingsworth, Carl W., Duane M. Brandon, Brian T. Carver, and Jonathan D. Stanley, Causes and Consequences of Recent Auditor Switching:

 Looking to the Research for Answers, Feb, 36,

 A&A, Auditing
- Holtzman, Mark P., Abraham N. Fried, and Li Duan, The New Environment for Climate Change Disclosures, Dec, 24, A&A, Standards Setting
- **Hoogervorst, Hans,** The IASB's Convergence Program, the Prospects for Global Standards, and the Challenges for Emerging Economies, Mar, 6, PER, Viewpoint
- ——, The Imprecise Nature of Accounting: Questions on Measurement, Standards Setting, and the IASB's Course for the Future, Aug, 11, PER, Viewpoint
- Hopper, Michael, Bruce M. Bird, Mark A. Segal, and Lynn Bible, Charitable Donations: The Role of 'Cash Back Rewards,' Feb, 48, TAX, Tax Incentives

Hopson, James F., 2012 Year-End Gift Planning: Techniques Available to Taxpayers and Potential IRS Problems, Dec, 59, FIN, Personal Financial Planning

-, Before the Sun Sets: Examining the Portability Election and Related Temporary Regulations, Sep, 42, TAX, Estate Planning

Ivancevich, Daniel M., Susan H. Ivancevich, and **Dana R. Hermanson.** Material Weaknesses in Internal Control Related to the Statement of Cash Flows, Dec, 29, A&A, Auditing

Ivancevich, Susan H., Daniel M. Ivancevich, and **Dana R. Hermanson.** Material Weaknesses in Internal Control Related to the Statement of Cash Flows, Dec, 29, A&A, Auditing

Jacoby, Julian E., and Neal B. Hitzig, The Authors Respond, Jul, 13, PER, Inbox: Letters to the Editor

Janes, Troy D., and David A. Rees, The Continuing Evolution of Accounting for Goodwill, Jan, 30, A&A, Accounting

Jens, William G., Jr., and Michael E. Roach, Is Real Tax Reform Realistic?: The Election Season Raises a Familiar Question, Oct, 18, INF

Johnson, Patricia, and Stephen Scarpati, Teaching and Advising a New Generation of Accounting Students: A Glimpse into the NYSSCPA's 2012 Higher Education Conference, Aug, 14, PER, Education

Jones, Keith T., Clement C. Chen, Shawn Xu, The Communication Methods of Today's Students: Is the Phone Conversation Dead?, Nov, 66, TECH, Future of the Profession

Jones, Richard C., Potential Changes to the Auditor's Reporting Model: Exploring the PCAOB's Concept Release, Dec, 14, PER, Viewpoint

Kapoor, Gauray, and Michael Bechara, The Authors Respond, May, 14, PER, Inbox: Letters to the Editor

-, Maximizing the Value of a Risk-Based Audit Plan: Internal Auditors Can Identify and Mitigate Risk, Mar, 28, A&A, Auditing

Kapoor, Gauray, and Michael Brozzetti, The Transformation of Internal Auditing: Challenges,

Responsibilities, and Implementation, Aug, 32, A&A, Auditing

Karim, Khondkar E., and Anthony D. Holder, Loss Contingencies Face Controversy in Convergence: Amendments to SFAS 5 and IAS 37 Are Rethought Amid Criticism, Jan, 34, A&A, International Accounting

Karl, Peter A., III, 20 Questions about Tax Resources on the Internet, Dec, 70, TECH, Online Resources

Kawaller, Ira G., Disclosures on Derivatives and Hedging Transactions: A Review of Best Practices, Oct, 38, A&A, Financial Reporting

Kenward, Andrew S., Caution: Oxymoron Ahead, May, 14, PER, Inbox: Letters to the Editor

Kessler, Stuart, The Evolving Role of CPAs, Jul, 12, PER, Inbox: Letters to the Editor

Ketz, J. Edward, and Anthony H. Catanach, Jr., Enron Ten Years Later: Lessons to Remember, May, 16, INF

Klamm, Bonnie K., and Jill M. Zuber, Sales and Use Taxes for E-Commerce Transactions: Examining Court Decisions and Pending Legislation, Nov, 42, TAX, State & Local Taxation

Kliegman, Edwin J., The Case Against Non-CPA Ownership, Mar, 13, PER, Viewpoint

Knapp, Carol A., and Michael C. Knapp, Cognitive Biases in Audit Engagements: Errors in Judgment and Strategies for Prevention, Jun, 40, A&A, Auditing

Knapp, Michael C., and Carol A. Knapp, Cognitive Biases in Audit Engagements: Errors in Judgment and Strategies for Prevention, Jun, 40, A&A, Auditing

Knight, Lee G., and Ray A. Knight, Foreign Currency Strategies Can Produce Unforeseen Tax Consequences, Aug, 42, TAX, International Taxation

Knight, Ray A., and Lee G. Knight, Foreign Currency Strategies Can Produce Unforeseen Tax Consequences, Aug, 42, TAX, International Taxation

2012

Article Index

Koku, Paul Sergius, and J. Gregory Bushong, Look Before You Leap: Marketing Advice for Small Firms, May, 52, MGMT, Practice Management **Kranacher, Mary-Jo,** 2012: The Year of the Perfect Storm, Dec, 80, PER, Editorial: A Message from the Editor-in-Chief -, Cutting Taxes: Will It Mean Smaller Government or Bigger Deficits?, Sep, 80, PER, Editorial: A Message from the Editor-in-Chief -, Deregulation: Let's Not Forget What History Has Shown Us, Apr, 80, PER, Editorial: A Message from the Editor-in-Chief -, Editor's Response, Apr, 15, PER, Inbox: Letters to the Editor -, How to Detect Fraud, Jun, 80, PER, Editorial: A Message from the Editor-in-Chief , Paying the Fare for the Underground Economy, Feb, 80, PER, Editorial: A Message from the Editor-in-Chief -, Promoting Auditor Independence: Overcoming Conflicts of Interest, May, 80, PER, Editorial: A Message from the Editor-in-Chief -, Promoting the Value of Internal Auditing: An Interview with IIA President Richard F. Chambers, Dec, 18, INF, In Focus -, Protecting the Public from Fraud and Ensuring Audit Quality: An Interview with SEC Chief Accountant James L. Kroeker, INF -, Recognizing the Value of Management Accounting: The IMA Plans to Grow Certification and Education: An Interview with IMA President and CEO Jeffrey C. Thomson, Mar, 16, INF -, Revisiting the Dodd-Frank Act and the Challenges of Regulation: An Interview with Former U.S. Senator Christopher J. Dodd, Sep, 16, INF -, The SEC Staff Report on IFRS: Kicking the Decision Down the Road, Aug, 80, PER, Editorial: A Message from the Editor-in-Chief -, Tax Fairness, Mar, 80, PER, Editorial: A Message from the Editor-in-Chief

—, Tax Reform: Reflecting Our Values, Jan, 80, PER, Editorial: A Message from the Editor-in-Chief

- ——, What's Left in the Fed's Monetary Policy
 Toolkit?: Bernanke Tests Version 3.0, Oct, 80, PER,
 Editorial: A Message from the Editor-in-Chief
- ——, With a Fiscal Cliff Looming: The Future Ain't What It Used to Be, Nov, 80, PER, Editorial: A Message from the Editor-in-Chief
- Kranacher, Mary-Jo, Jack W. Dorminey, Arron Scott Fleming, and Richard A. Riley, Jr., Financial Fraud: A New Perspective on an Old Problem, Jun, 61, R&L, Fraud
- **Kravitz, Richard H.,** Auditors' Responsibility for Detecting Fraud: Putting Ethics and Morality First, Jun, 24, INF, Special Focus on Fraud: Point/Counterpoint
- ———, Evaluating the AICPA's CPA Horizons 2025: A "Road Map for the Future" or a More Socially Responsible Path?, Nov, 11, PER, Future of the Profession
- ——, Sarbanes-Oxley Act Has Not Met Its Objectives, Mar, 14, PER, Inbox: Letters to the Editor
- **Kravitz, Richard H., and Vincent J. Love,** The Authors Respond, Oct, 15, PER, Inbox: Letters to the Editor
- Krawczyk, Kathy, Frank Buckless, and Scott Showalter, Accounting Education in the Second Life World: Opportunities for Students, Faculty, and Businesses, Mar, 65, R&L, Education
- **Kriesel, William T.,** Estate Enhancement Plan: A Case Study of Its Process and Benefits, Sep, 46, FIN, Estates & Trusts
- **Krull, Jeff, and Kevin Rich,** 10 Questions Audit Committees Should Ask: Managing Information Technology Risks, Oct, 68, TECH, IT Management

T.

- Lange, Cary D., James M. Fornaro, and Rita J. Buttermilch, Accounting for Troubled Debt Restructurings by Debtors: Deleveraging During Turbulent Times, Feb, 16, INF
- Lasky, Michael C., and David S. Greenberg, The Increased Importance of Non-Compete Agreements for Accounting Firms, Aug, 54, MGMT, Practice Management

- **Lee, Cheol, Seong Cho, and Cheong K. Park,**Measuring Corporate Social Responsibility: A
 Survey of Recent Research, Jun, 54, MGMT,
 Corporate Management
- **Levin, Mark H.,** New York Enacts an On-time Budget for the Second Straight Year, Jul, 54, TAX, State & Local Taxation
- **Levine, Helisse, and Maxine Morgan-Thomas,** Tax-Gap Closers of Recent U.S. Budget Proposals and Tax Legislation, Dec, 34, TAX, Tax Policy
- **Levine, Philip,** The Importance of Education in Building the Profession, 15, PER, Inbox: Letter to the Editor
- **Lin, Beixin (Betsy), and Rong Yang,** Restructuring the Accounting Rules for Restructuring Charges?: IFRS Versus U.S. GAAP, Mar, 38, A&A, International Accounting
- **Lindberg, Deborah L., and Edward Seipp,** A Guide to Effective Audit Interviews, Apr, 26, A&A, Auditing
- **Lindquist, Tim M.,** Online Accounting Degrees: Research on the Quality of For-Profit and Not-For-Profit Programs, Apr, 66, R&L, Education
- **Lively, Heather M., and Nicholas J. Mastracchio, Jr.,** Multiple Auditing Standards Intensify the

Jr., Multiple Auditing Standards Intensity the Dilemma of What to Teach: Diverging Guidance Presents Challenges for Educators, Oct, 66, R&L, Education

- ——, Multiple Financial Accounting Standards Intensify the Dilemma of What to Teach: Stalled Convergence Presents Challenges for Educators, Oct, 62, R&L, Education
- **Long, James H., and Jonathan D. Stanley,** Managing Interruption in the Accounting Workplace, May, 60, MGMT, Practice Management
- **Loopesko, Windham E., and John Ruhnka,** Business E-mails and Potential Liability: Protecting Privilege and Confidentiality Through Disclaimers and Prudent Use Policies, Aug, 68, TECH, IT Management
- **Love, Vincent J.,** Auditors' Responsibility for Detecting Fraud: Applying Professional Judgment and Maintaining Integrity, Jun, 32, INF, Special Focus on Fraud: Point/Counterpoint
- **Love, Vincent J., and Richard H. Kravitz,** The Authors Respond, Oct, 15, PER, Inbox: Letters to the Editor

Lynch, Nicholas C., The Controversy over Private Company Reporting Standards: Recommendations of the Blue Ribbon Panel and the Financial Accounting Foundation's Response Spark New Debate, Jul, 46, A&A, Standards Setting

M

Mammano, Karyl, Daniel D. Acton, and Colleen

Fagan, Planning for a Not-for-Profit Combination: Insight into Federal, State, and Funding Considerations, May, 64, MGMT, Not-for-Profit Organizations

- Martin, James, and Kanalis Ockree, The 2007–2009 Recession in Focus: Its Impact on Individual Taxpayers and States, Nov, 36, TAX, Tax Policy
- Mastracchio, Nicholas J., Jr., and Heather M. Lively, Multiple Auditing Standards Intensify the Dilemma of What to Teach: Diverging Guidance Presents Challenges for Educators, Oct, 66, R&L, Education
- ——, Multiple Financial Accounting Standards
 Intensify the Dilemma of What to Teach: Stalled
 Convergence Presents Challenges for Educators,
 Oct, 62, R&L, Education
- **Matthew, Reuel,** Ready to Join, Sep, 13, PER, Inbox: Letter to the Editor
- **Matz, Kevin,** U.S. Estate and Gift Taxation of Nonresident Aliens: An Examination of the Rules and Regulations, Apr, 50, FIN, Estates & Trusts
- **McDonald, Joseph F., III,** Relocating Assets Out of State: How New Yorkers Can Take Advantage of Tax-Free Trusts in New Hampshire, Jul, 56, TAX, State & Local Taxation
- **McEnroe, John E., and Mark Sullivan,** CPAs' and CFOs' Perceptions Regarding Principles-Based Versus Rules-Based Accounting Standards, Mar, 32, A&A, Standards Setting
- McHugh, Marion E., III, and Paul W. Polinski, Audit Firm Changes Post-Sarbanes Oxley: Impact

Audit Firm Changes Post-Sarbanes Oxley: Impact on the Market for Public Company Audits, May, 24, A&A, Auditing

McKenzie, Karen, and Michael J. R. Hoffman, Is the Sun Still Shining on Investments in Solar Electric Property?, Sep, 36, TAX, Tax Incentives

2012

Article Index

- **Meinberg, Mark,** Non-CPA Ownership of CPA Firms: An Opinion in Favor of Change, Feb, 6, PER, Point/ Counterpoint
- **Messina, Frank,** A Tax Quality Control Template for Avoiding Risk, Mar, 52, MGMT, Quality Control
- **Mittleman, Irwin,** Sales Taxation of Services: A Look at New York, New Jersey, and Florida, Jun, 46, TAX, State & Local Taxation
- **Morgan-Thomas, Maxine, and Helisse Levine,** Tax-Gap Closers of Recent U.S. Budget Proposals and Tax Legislation, Dec, 34, TAX, Tax Policy
- **Mucenski-Keck, Lynn,** U.S. Corporate Tax Reform Proposals: Staying Competitive in a Global Economic Downturn, Dec, 42, TAX, Tax Policy
- Mullen, Linda G., Debra Taylor Sinclair, and Michael L. Thomas, Interviewing the Fraudsters: An Update to the Male White-Collar Criminal Profile, Feb, 68, R&L, Fraud



- Nicolaou, Andreas I., Christina A. Nicolaou, and George D. Nicolaou, Auditing in the Cloud: Challenges and Opportunities, Jan, 66, TECH, The CPA & the Computer
- Nicolaou, Christina A., Andreas I. Nicolaou, and George D. Nicolaou, Auditing in the Cloud: Challenges and Opportunities, Jan, 66, TECH, The CPA & the Computer
- Nicolaou, George D., Andreas I. Nicolaou, and Christina A. Nicolaou, Auditing in the Cloud: Challenges and Opportunities, Jan, 66, TECH, The CPA & the Computer
- Noland, Thomas R., George O. Gamble, Tharindra Ranasinghe, and Sandip Dhole, Use of the Extraordinary Item: Recent FASB Guidance in the Context of Current Practice, Feb, 26, A&A, Accounting
- Northam, Jim, and Gary E. Carpenter, Authors' Response, Feb, 15, PER, Inbox: Letter to the Editor
- Notbohm, Matthew, Dee Ann Ellingson, and Katherine Campbell, PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality, Nov, 32, A&A, Auditing



- Ockree, Kanalis, and James Martin, The 2007–2009 Recession in Focus: Its Impact on Individual Taxpayers and States, Nov, 36, TAX, Tax Policy
- **O'Shaughnessy, John, and Josef Rashty,** Foreign Currency Forward Contracts and Cash Flow Hedging: Managing the Foreign Exchange Risk, Mar, 22, A&A, Accounting
- ——, Stock Compensation Under U.S. GAAP and IFRS: Similarities and Differences, Feb, 32, A&A, International Accounting
- **Oswald, R. Scott,** Rewarding Whistleblowers for Disclosing Tax Violations to the IRS, Dec, 11, PER, Compliance & Enforcement



Park, Cheong K., Seong Cho, and Cheol Lee,

Measuring Corporate Social Responsibility: A Survey of Recent Research, Jun, 54, MGMT, Corporate Management

- **Parr, Charles,** Focus on Fiscal Constraint, Mar, 14, PER, Inbox: Letters to the Editor
- Pettegrew, Loyd S., William Stephens, and Carol A. Vance, Embracing Ethics and Morality: An Analytic Essay for the Accounting Profession, Jan, 16, INF
- Polimeni, Ralph S., and Jacqueline A. Burke, What CPAs Need to Know About Quality Control Assurance Systems, Jan, 56, MGMT, CPA Consultant
- Polinski, Paul W., and Marion E. McHugh III,

Audit Firm Changes Post-Sarbanes Oxley: Impact on the Market for Public Company Audits, May, 24, A&A, Auditing

- **Prawitt, Douglas, and Steven Glover,** Extent of Testing for Infrequent Controls, Jul, 12, PER, Inbox: Letters to the Editor
- **Pressly, Thomas R.,** The Author Responds, Oct, 17, PER, Inbox: Letters to the Editor
- ——, Linking Strategic and Project Concepts to Enhance Management Advisory Services, Jul, 62, MGMT, Corporate Management

Primoff, Walter, Fiduciary Financial Management in Nonprofit Organizations, Nov, 48, FIN, Not-for-Profit Organizations

Pulliam, Darlene, Karyn Bybee Friske, and Karen

M. Cooley, The Economic Substance Doctrine: Understanding the IRS's Guidance on its Proper Application, Oct, 40, TAX, Compliance & Enforcement

R

- **Radin, Arthur J.,** PCAOB Proposal for Greater Disclosure from Auditors, Jan, 11, PER, Viewpoint
- Ramanna, Karthik, The Question of IFRS Adoption: A Very Long Engagement, Apr, 11, PER, International Accounting
- Ranasinghe, Tharindra, George O. Gamble, Thomas R. Noland, and Sandip Dhole, Use of the Extraordinary Item: Recent FASB Guidance in the Context of Current Practice, Feb, 26, A&A, Accounting
- Rashty, Josef, The Dodd-Frank Act Addresses Corporate Governance: Internal Controls, Whistleblower Provisions, and Disclosure Regulations, Apr, 40, A&A, Corporate Governance
- ——, Employee Stock Purchase Plans and the Calculation of Basic and Diluted Earnings per Share, May, 32, A&A, Accounting
- ——, The Two-Class Stock Method for Calculating Earnings per Share: Stock Compensation Awards as Participating Securities, Aug, 26, A&A, Accounting
- Rashty, Josef, and John O'Shaughnessy, Foreign Currency Forward Contracts and Cash Flow Hedging: Managing the Foreign Exchange Risk, Mar, 22, A&A, Accounting
- ——, Stock Compensation Under U.S. GAAP and IFRS: Similarities and Differences, Feb, 32, A&A, International Accounting
- **Rechtman, Yigal,** Debating Auditors and Fraud, Oct, 15, PER, Inbox: Letters to the Editor
- ——, Technology and Risk-Based Audits, May, 14, PER, Inbox: Letters to the Editor
- **Recor, Mary,** Classifying Independent Contractors and Employees, Dec, 48, TAX, Federal Taxation

- **Reed, Tracy, and Penelope Bagley,** Public Accounting: Why It's Stressful and What We Can Do About It, Jan, 14, PER, Practice Management
- Rees, David A., and Troy D. Janes, The Continuing Evolution of Accounting for Goodwill, Jan, 30, A&A, Accounting
- Reif, Brandon, and Steven Buha, Tax Preparers'
 Liability for Incurred Interest Charges: Eckert
 Decision in California Could Lead to Reduced
 Taxpayer Recovery, Feb, 66, MGMT, Accountant's
 Liability
- **Reilly, Robert F.,** Sale of Private Company Stock to Employees and Other Parties, Jan, 46, FIN, Business Valuation
- **Reinstein, Alan, and Thomas R. Weirich,** New Ethics Guidance for CPAs in Public Practice and Business: An Examination of Changes to the Code of Professional Conduct, Mar, 59, R&L, Ethics
- Resnik, Bruce L., Choosing an Annuity: What Accountants Need to Know, May, 44, FIN, Personal Financial Planning
- Rich, Kevin, and Jeff Krull, 10 Questions Audit Committees Should Ask: Managing Information Technology Risks, Oct, 68, TECH, IT Management
- Richards, Rebecca K., and Robert S. Barnett,
 Lifetime Credit Shelter Trusts: Utilizing the Estate

and Gift Tax Exemption Before It's Too Late, Dec, 56, FIN, Estates & Trusts

Riley, Richard A., Jr., Jack W. Dorminey, Arron Scott Fleming, and Mary-Jo Kranacher,

Financial Fraud: A New Perspective on an Old Problem, Jun, 61, R&L, Fraud

- Riley, Richard A., Jr., Gerald Smith, and George R. Young, Does Incorporating Professionals in Higher Education Settings Make a Difference?: An Overview of Related Research, Jul, 68, R&L, Education
- Roach, Michael E., and William G. Jens, Jr., Is Real Tax Reform Realistic?: The Election Season Raises a Familiar Question, Oct, 18, INF
- Robin, Ashok, R. Mithu Dey, and Daniel Tessoni,

Advisory Services Rise Again at Large Audit Firms: Like a Phoenix, Revenues Reborn amid Renewed Concerns, Aug, 58, R&L, Perceptions of the Profession

2012 Article Index

Rosenberg, Marian, Top Five Year-End Tax Planning Tips for U.S. Corporations, Dec, 13, PER, Tax Planning

Rossi, Ernie, Five Tips to Reduce the Risk of Internal Fraud: Keeping Controls Current, Oct, 14, PER, Fraud

Roybark, Helen M., Public Disclosure of Quality Control Criticisms: Examining PCAOB Inspection Reports to Determine Differences Among Audit Firms, Apr, 32, A&A, Auditing

Ruhnka, John, and Windham E. Loopesko,

Business E-mails and Potential Liability: Protecting Privilege and Confidentiality Through Disclaimers and Prudent Use Policies, Aug, 68, TECH, IT Management



Sardone, David, and Tom Tyson, Upward Revaluation of Nonfinancial Assets: Should It Be Available in U.S. GAAP?, Nov, 26, A&A, Standards Setting

Scarpati, Stephen, and Patricia Johnson, Teaching and Advising a New Generation of Accounting Students: A Glimpse into the NYSSCPA's 2012 Higher Education Conference, Aug, 14, PER, Education

Schadewald, Michael S., and Andrew D. Gross,Prospects for U.S. Corporate Tax Reform: Deferral Clouds the Picture, Jan, 40, TAX, Tax Policy

Schneider, William Bruce, Rethinking the Audit, Aug, 19, PER, Inbox: Letter to the Editor

Segal, Mark A., Considerations in the Classification of Workers: *Schramm* Decision Addresses Adjunct Professors, Feb, 52, TAX, Federal Taxation

Segal, Mark A., Bruce M. Bird, Michael Hopper, and Lynn Bible, Charitable Donations: The Role of 'Cash Back Rewards,' Feb, 48, TAX, Tax Incentives

Seipp, Edward, and Deborah L. Lindberg, A Guide to Effective Audit Interviews, Apr, 26, A&A, Auditing

Serrett, Randy, Margaret L. Shelton, and Steve Thompson, A Uniform CPA Exam, but Not-SoUniform Requirements: Education and Licensure
Rules Vary among States, Nov, 62, R&L, Education

Seymoure, Suzanne M., and Mollie T. Adams, Improving Performance Evaluations in Public Accounting, Sep, 68, R&L, Future of the Profession

Shapiro, Andrew L., Transfers for Valuable Consideration: Tax Issues when Transferring a Life Insurance Policy, Oct, 50, FIN, Personal Financial Planning

Sharp, Andrew D., and Abby M. Galen, The Past Revisited: An Accounting Bibliography, Jul, 6, PER, Historical Perspective

Shelton, Margaret L., Steve Thompson, and Randy Serrett, A Uniform CPA Exam, but Not-So-Uniform Requirements: Education and Licensure Rules Vary among States, Nov, 62, R&L, Education

Showalter, Scott, Frank Buckless, and Kathy Krawczyk, Accounting Education in the Second Life World: Opportunities for Students, Faculty, and Businesses, Mar, 65, R&L, Education

Silver, Larry, Calculating Section 127 Savings, Feb, 15, PER, Inbox: Letter to the Editor

Sinclair, Debra Taylor, Linda G. Mullen, and Michael L. Thomas, Interviewing the Fraudsters: An Update to the Male White-Collar Criminal Profile, Feb, 68, R&L, Fraud

Smith, Andrew C., and Brian A. Sullivan, Using Fairness Opinions to Manage Risk in Middle-Market Transactions, Mar, 48, FIN, Corporate Finance

Smith, Douglas, James Byrd, and Marilyn M. Helms, How to Prosper during an Economic Downturn: Strategies and Opportunities for Accounting Firms, Nov, 6, PER, Viewpoint

Smith, Eric S., Treasury Regulations Entitled to Greater Deference Under *Chevron*: Supreme Court Clarifies Itself on Judicial Interpretation, Feb, 46, TAX, Federal Taxation

Smith, Ernest Patrick, The Basics of Business Valuation, Fraud and Forensic Accounting, and Dispute Resolution Services, Jun, 6, PER, Fraud

Smith, Gerald, Richard A. Riley, Jr., and George R. Young, Does Incorporating Professionals in Higher Education Settings Make a Difference?: An Overview of Related Research, Jul, 68, R&L, Education

- **Soled, Jay A.,** Comparative Negligence Defense in Tax Return Preparation Malpractice Actions, Nov, 58, MGMT, Accountant's Liability
- **Sonnelitter, Robert J.,** Concerns About the PCAOB's Release on Possible Revisions to the Auditor's Report, Mar, 10, PER, Viewpoint
- **Spaulding, David, and Jay Freeberg,** Marriage Equality in New York and Beyond: To Love, Cherish, and Tax, Oct, 46, TAX, State & Local Taxation
- **Spiropoulos, George, and Daniel J. Griesmeyer,**Wealth Management, With or Without a CPA: How to Get Involved and Grow a Practice, Sep, 6, PER, Viewpoint
- **Stack, Larry,** An Unrealistic View of an Auditor's Role, Jun, 14, PER, Inbox: Letters to the Editor
- ——, When Strategic Concepts Meet Practical Realities, Oct. 16, PER, Inbox: Letters to the Editor
- **Stancil, John L.,** Has the S Corporation Outlived Its Usefulness?, Feb, 40, TAX, Corporate Taxation
- Stanley, Jonathan D., Duane M. Brandon, Brian T. Carver, and Carl W. Hollingsworth, Causes and Consequences of Recent Auditor Switching:

 Looking to the Research for Answers, Feb, 36,

 A&A, Auditing
- **Stanley, Jonathan D., and James H. Long,** Managing Interruption in the Accounting Workplace, May, 60, MGMT, Practice Management
- Stephens, William, Carol A. Vance, and Loyd S. Pettegrew, Embracing Ethics and Morality: An Analytic Essay for the Accounting Profession, Jan, 16, INF
- **Stevens, Michael G.**, Does Basis Overstatement Trigger a Six-Year Limitations Period?: The Supreme Court Ends the Debate, Dec, 54, TAX, Federal Taxation
- Strauss, Steven N., and William G. Droms,
 Structured Notes in a Balanced Portfolio:
 Understanding the Risks and Rewards for Investors,
 Sep, 50, FIN, Markets & Investments
- **Sullivan, Brian A., and Andrew C. Smith,** Using Fairness Opinions to Manage Risk in Middle-Market Transactions, Mar, 48, FIN, Corporate Finance

Sullivan, Mark, and John E. McEnroe, CPAs' and CFOs' Perceptions Regarding Principles-Based Versus Rules-Based Accounting Standards, Mar, 32, A&A, Standards Setting

T

- **Taylor, Eileen Z., Mary B. Curtis, and Lawrence Chui,** Staff Auditors' Observations of Questionable
 Peer Behavior: The View from the Other Side, Jun,
 66, R&L, Ethics
- **Tessoni, Daniel, R. Mithu Dey, and Ashok Robin,**Advisory Services Rise Again at Large Audit Firms:
 Like a Phoenix, Revenues Reborn amid Renewed
 Concerns, Aug, 58, R&L, Perceptions of the
 Profession
- **Thomas, Michael L., Linda G. Mullen, and Debra Taylor Sinclair,** Interviewing the Fraudsters: An Update to the Male White-Collar Criminal Profile, Feb, 68, R&L, Fraud
- **Thompson, Steve, Margaret L. Shelton, and Randy Serrett,** A Uniform CPA Exam, but Not-So-Uniform Requirements: Education and Licensure Rules Vary among States, Nov, 62, R&L, Education
- **Tidrick, Donald E.,** Improving Governance and Internal Control: An Interview with COSO Chairman David L. Landsittel, Oct, 6, PER, Viewpoint
- **Tourish, Dennis, Joel Amernic, and Russell Craig,** The Authors Respond, Jun, 14, PER, Inbox: Letters to the Editor
- ——, Reflecting a Company's Safety Culture in "Fairly Presented" Financial Statements: The Case of BP, Apr, 6, PER, Viewpoint
- **Traum, Sydney S.,** More on S Corporations and Complexity, Apr, 14, PER, Inbox: Letters to the Editor
- **Tschopp, Daniel, Doug Barney, and Steve Wells,**Tax Simplification through Readability: A Look at
 Tax Law Complexity, Dec, 6, PER, Viewpoint
- **Tyson, Tom, and David Sardone,** Upward Revaluation of Nonfinancial Assets: Should It Be Available in U.S. GAAP?, Nov, 26, A&A, Standards Setting

2012 Article Index

V

Vance, Carol A., William Stephens, and Loyd S.
Pettegrew, Embracing Ethics and Morality: An
Analytic Essay for the Accounting Profession, Jan,
16, INF

VanDenburgh, William M., and Arthur Hamilton,

Tax Implications of U.S. Budgetary Pressures: Uncertainty over the Tax Code and the Impetus for Reform, Apr, 43, TAX, Tax Policy

VanZante, Neal R., and Ralph B. Fritzsch, Senior Citizens and the 'Marriage Tax' on Social Security Benefits, Feb, 54, FIN, Personal Financial Planning

Viator, Ralph E., Derek Dalton, and Nancy Harp,

How to Be a Successful Mentor: Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits, May, 68, R&L, Future of the Profession

Violette, George R., and Douglas G. Chene, Factors Influencing Students' Choice of the Accounting Major: Lessons for Recruiting and Beyond, Sep, 14, PER, Education

W

Wang, Li, Thomas G. Calderon, and Edward J. Conrad, Material Internal Control Weakness Reporting Since the Sarbanes-Oxley Act, Aug, 20, A&A, Auditing

Webber, Sarah, and John K. Cook, The Charitable Contribution of a Home: A Deduction up in Smoke?, May, 38, TAX, Federal Taxation

Weirich, Thomas R., and Jack T. Ciesielski, A New Audit Report, Feb, 11, PER, Viewpoint

Weirich, Thomas R., and Toby Groves, A Discussion of American Ethics: Thinking Differently about the Cultural and Psychological Bases of Fraud, Dec, 65, R&L, Ethics

Weirich, Thomas R., and Alan Reinstein, New Ethics Guidance for CPAs in Public Practice and Business: An Examination of Changes to the Code of Professional Conduct, Mar, 59, R&L, Ethics

Wells, Steve, Doug Barney, and Daniel Tschopp, Tax Simplification through Readability: A Look at Tax Law Complexity, Dec, 6, PER, Viewpoint

Werner, Charles A., IFRS for Privately Owned Businesses, Aug, 6, PER, Standards Setting

Wolfson, Josh, Corinne Crawford, and Barry N. Cooper, An Update on New Tax Law Changes:

Cooper, An Update on New Tax Law Changes: 2011 Tax Return Preparation and Strategic Tax Planning for 2012, Mar, 42, TAX, Federal Taxation



Xu, Shawn, Clement C. Chen, and Keith T. Jones,

The Communication Methods of Today's Students: Is the Phone Conversation Dead?, Nov, 66, TECH, Future of the Profession



Yang, Rong, and Beixin (Betsy) Lin, Restructuring the Accounting Rules for Restructuring Charges?: IFRS Versus U.S. GAAP, Mar, 38, A&A, International Accounting

Young, George R., Richard A. Riley, Jr., and Gerald Smith, Does Incorporating Professionals in Higher Education Settings Make a Difference?: An Overview of Related Research, Jul, 68, R&L, Education

7

Zeske, Brittany, and Michael D. Akers, The Foreign Corrupt Practices Act: An Examination of Cases and Enforcement Actions, Feb, 60, MGMT, Corporate Governance

Zuber, Jill M., and Bonnie K. Klamm, Sales and Use Taxes for E-Commerce Transactions: Examining Court Decisions and Pending Legislation, Nov, 42, TAX, State & Local Taxation

In Focus Index

- Accounting for Troubled Debt Restructurings by Debtors: Deleveraging During Turbulent Times, by James M. Fornaro, Cary D. Lange, and Rita J. Buttermilch, Feb, 16
- A Clear Look at Tax Software: 2012 Annual Survey of New York State Tax Professionals, by Susan B. Anders and Carol M. Fischer, Nov, 17
- Embracing Ethics and Morality: An Analytic Essay for the Accounting Profession, by William Stephens, Carol A. Vance, and Loyd S. Pettegrew, Jan, 16
- Enron Ten Years Later: Lessons to Remember, by Anthony H. Catanach, Jr., and J. Edward Ketz, May, 16
- Illuminating Financial Reporting: Views from Regulators and the Profession, Jul, 14
- Integrating Sustainability into the Reporting Process and Elsewhere: Obstacles and Best Practices for CPAs, by Jill D'Aquila, Apr, 16
- Is Real Tax Reform Realistic?: The Election Season Raises a Familiar Question, by Michael E. Roach and William G. Jens, Jr., Oct, 18
- Promoting the Value of Internal Auditing: An Interview with IIA President Richard F. Chambers, by Mary-Jo Kranacher, Dec, 18
- Protecting the Public from Fraud and Ensuring Audit Quality: An Interview with SEC Chief Accountant James L. Kroeker, by Mary-Jo Kranacher, Jun, 16
- Recognizing the Value of Management Accounting: The IMA Plans to Grow Certification and Education: An Interview with IMA President and CEO Jeffrey C. Thomson, by Mary-Jo Kranacher, Mar, 16
- Revisiting the Dodd-Frank Act and the Challenges of Regulation: An Interview with Former U.S. Senator Christopher J. Dodd, by Mary-Jo Kranacher, Sep, 16

SPECIAL FOCUS ON FRAUD

Point/Counterpoint

- Auditors' Responsibility for Detecting Fraud: Applying Professional Judgment and Maintaining Integrity, by Vincent J. Love, Jun, 32
- Auditors' Responsibility for Detecting Fraud: Putting Ethics and Morality First, by Richard H. Kravitz, Jun, 24

Essentials Index

ACCOUNTING & AUDITING

ACCOUNTING

- The Continuing Evolution of Accounting for Goodwill, by David A. Rees and Troy D. Janes, Jan, 30
- Employee Stock Purchase Plans and the Calculation of Basic and Diluted Earnings per Share, by Josef Rashty, May, 32
- Foreign Currency Forward Contracts and Cash Flow Hedging: Managing the Foreign Exchange Risk, by Josef Rashty and John O'Shaughnessy, Mar, 22
- A New Reality Ahead for Pension Accounting?: The Recession's Aftermath and IAS 19R Prompt Changes in Accounting Practices, by James M. Fornaro, Oct, 24
- The Two-Class Stock Method for Calculating Earnings per Share: Stock Compensation Awards as Participating Securities, by Josef Rashty, Aug, 26
- Use of the Extraordinary Item: Recent FASB Guidance in the Context of Current Practice, by George O. Gamble, Thomas R. Noland, Tharindra Ranasinghe, and Sandip Dhole, Feb, 26

AUDITING

- Audit Fee Patterns of Big Four and Non–Big Four Firms: A Study of the Potential Effects of Auditing Standard 5, by H. Leon Chan, David G. DeBoskey, and Kevin Hee, Oct, 32
- Audit Firm Changes Post-Sarbanes Oxley: Impact on the Market for Public Company Audits, by Marion E. McHugh III and Paul W. Polinski, May, 24
- Causes and Consequences of Recent Auditor Switching: Looking to the Research for Answers, by Duane M. Brandon, Brian T. Carver, Carl W. Hollingsworth, and Jonathan D. Stanley, Feb, 36
- Cognitive Biases in Audit Engagements: Errors in Judgment and Strategies for Prevention, by Michael C. Knapp and Carol A. Knapp, Jun, 40
- A Guide to Effective Audit Interviews, by Edward Seipp and Deborah L. Lindberg, Apr, 26

2012 Article Index

- Material Internal Control Weakness Reporting Since the Sarbanes-Oxley Act, by Thomas G. Calderon, Li Wang, and Edward J. Conrad, Aug, 20
- Material Weaknesses in Internal Control Related to the Statement of Cash Flows, by Daniel M. Ivancevich, Susan H. Ivancevich, and Dana R. Hermanson, Dec, 29
- Maximizing the Value of a Risk-Based Audit Plan: Internal Auditors Can Identify and Mitigate Risk, by Michael Bechara and Gaurav Kapoor, Mar, 28
- PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality, by Matthew Notbohm, Dee Ann Ellingson, and Katherine Campbell, Nov, 32
- Public Disclosure of Quality Control Criticisms: Examining PCAOB Inspection Reports to Determine Differences Among Audit Firms, by Helen M. Roybark, Apr, 32
- The Transformation of Internal Auditing: Challenges, Responsibilities, and Implementation, by Gaurav Kapoor and Michael Brozzetti, Aug, 32
- What Do Investors Want from the Standard Audit Report?: Results of a Survey of Investors Conducted by the PCAOB's Investor Advisory Group, by Joseph V. Carcello, Jan, 22

CORPORATE GOVERNANCE

The Dodd-Frank Act Addresses Corporate Governance: Internal Controls, Whistleblower Provisions, and Disclosure Regulations, by Josef Rashty, Apr, 40

Financial Reporting

Disclosures on Derivatives and Hedging Transactions:
A Review of Best Practices, by Ira G. Kawaller,
Oct. 38

GOVERNMENT ACCOUNTING

Defined Benefit Pension Plans: Understanding the Differences Between the Public and Private Sector, by Kathryn E. Easterday and Tim V. Eaton, Sep, 22

International Accounting

Loss Contingencies Face Controversy in Convergence: Amendments to SFAS 5 and IAS 37 Are Rethought

- Amid Criticism, by Anthony D. Holder and Khondkar E. Karim, Jan, 34
- The Potential Implications of Revised IAS 19: Are Changes to Pension Accounting Coming to U.S. GAAP?, by Carolyn L. Hartwell, Sep, 30
- Restructuring the Accounting Rules for Restructuring Charges?: IFRS Versus U.S. GAAP, by Beixin (Betsy) Lin and Rong Yang, Mar, 38
- Stock Compensation Under U.S. GAAP and IFRS: Similarities and Differences, by Josef Rashty and John O'Shaughnessy, Feb, 32

STANDARDS SETTING

- The Controversy over Private Company Reporting Standards: Recommendations of the Blue Ribbon Panel and the Financial Accounting Foundation's Response Spark New Debate, by Nicholas C. Lynch, Jul, 46
- CPAs' and CFOs' Perceptions Regarding Principles-Based Versus Rules-Based Accounting Standards, by John E. McEnroe and Mark Sullivan, Mar, 32
- The New Environment for Climate Change Disclosures, by Abraham N. Fried, Mark P. Holtzman, and Li Duan, Dec, 24
- Upward Revaluation of Nonfinancial Assets: Should It Be Available in U.S. GAAP?, by David Sardone and Tom Tyson, Nov, 26

FINANCE

BUSINESS VALUATION

- Offers as Market Value in an Estate Tax Matter: A Better Indicator than the Traditional Appraisal Methodology, by Jack P. Friedman, Jun, 50
- Sale of Private Company Stock to Employees and Other Parties, by Robert F. Reilly, Jan, 46

CORPORATE FINANCE

Using Fairness Opinions to Manage Risk in Middle-Market Transactions, by Brian A. Sullivan and Andrew C. Smith, Mar, 48

EMPLOYEE BENEFIT PLANS

- Best Practices for 401(k) Plan Sponsors and Fiduciaries: Revealing the Impact of Recent ERISA Litigation, by Sheldon M. Geller, Sep, 54
- Major New Duties for 401(k) Plan Sponsors and Vendors: Expanded Regulations Under ERISA, by Louis S. Harvey, Feb, 58
- Service Provider Disclosure Requirements: Practical and Legal Considerations, by Sheldon M. Geller, Jul, 58

ESTATES & TRUSTS

- Estate Enhancement Plan: A Case Study of Its Process and Benefits, by William T. Kriesel, Sep, 46
- Lifetime Credit Shelter Trusts: Utilizing the Estate and Gift Tax Exemption Before It's Too Late, by Robert S. Barnett and Rebecca K. Richards, Dec, 56
- U.S. Estate and Gift Taxation of Nonresident Aliens: An Examination of the Rules and Regulations, by Kevin Matz, Apr, 50

MARKETS & INVESTMENTS

Structured Notes in a Balanced Portfolio: Understanding the Risks and Rewards for Investors, by William G. Droms and Steven N. Strauss, Sep, 50

Not-for-Profit Organizations

- Fiduciary Financial Management in Nonprofit Organizations, by Walter Primoff, Nov, 48
- The Need for Hybrid Businesses: Examining Low-profit Limited Liability Companies and Benefit Corporations, by Valeriya Avdeev and Elizabeth C. Ekmekjian, Aug, 48

PERSONAL FINANCIAL PLANNING

- 2012 Year-End Gift Planning: Techniques Available to Taxpayers and Potential IRS Problems, by James F. Hopson, Dec, 59
- Choosing an Annuity: What Accountants Need to Know, by Bruce L. Resnik, May, 44

- Senior Citizens and the 'Marriage Tax' on Social Security Benefits, by Neal R. VanZante and Ralph B. Fritzsch, Feb, 54
- Taking Individual Charitable Giving to Its Limit: Understanding Related Rules and Court Decisions, by Linda Campbell, Sep, 58
- Transfers for Valuable Consideration: Tax Issues when Transferring a Life Insurance Policy, by Andrew I. Shapiro, Oct, 50

MANAGEMENT

ACCOUNTANT'S LIABILITY

- Comparative Negligence Defense in Tax Return Preparation Malpractice Actions, by Jay A. Soled, Nov, 58
- Shielding the Auditor from Corporate Fraud Liability: Recent Decisions and Rationale for the *in Pari* Delicto Defense, by Sandra S. Benson, Apr, 58
- Tax Preparers' Liability for Incurred Interest Charges: *Eckert* Decision in California Could Lead to Reduced Taxpayer Recovery, by Brandon Reif and Steven Buha, Feb, 66

CORPORATE FINANCE

Asset Securitization in a Changing Environment, by John W. Briggs and Joseph D. Beams, Sep, 64

CORPORATE GOVERNANCE

The Foreign Corrupt Practices Act: An Examination of Cases and Enforcement Actions, by Brittany Zeske and Michael D. Akers, Feb, 60

CORPORATE MANAGEMENT

- Linking Strategic and Project Concepts to Enhance Management Advisory Services, by Thomas R. Pressly, Jul, 62
- Measuring Corporate Social Responsibility: A Survey of Recent Research, by Seong Cho, Cheol Lee, and Cheong K. Park, Jun, 54
- A Potential Resurgence of Outsourcing: Essential Questions Answered, by Charles E. Davis and Elizabeth Davis, Oct, 56

2012 Article Index

CPA CONSULTANT

What CPAs Need to Know About Quality Control Assurance Systems, by Jacqueline A. Burke and Ralph S. Polimeni, Jan, 56

Not-for-Profit Organizations

Planning for a Not-for-Profit Combination: Insight into Federal, State, and Funding Considerations, by Daniel D. Acton, Karyl Mammano, and Colleen Fagan, May, 64

PRACTICE MANAGEMENT

- Acquiring, Starting, or Buying into a CPA Firm: Examining the Risks and Benefits for Potential Owners, by Charles F. Feeney, Mar, 56
- Cost Basis Reporting Presents an Opportunity to Tax Professionals: Strategies for Solving Investor Issues, by Susie Bell, Dec, 62
- The Increased Importance of Non-Compete Agreements for Accounting Firms, by Michael C. Lasky and David S. Greenberg, Aug, 54
- Look Before You Leap: Marketing Advice for Small Firms, by J. Gregory Bushong and Paul Sergius Koku, May, 52
- Managing Interruption in the Accounting Workplace, by James H. Long and Jonathan D. Stanley, May, 60

QUALITY CONTROL

A Tax Quality Control Template for Avoiding Risk, by Frank Messina, Mar, 52

RESPONSIBILITIES & LEADERSHIP

EDUCATION

Accounting Education in the Second Life World:
Opportunities for Students, Faculty, and Businesses,
by Frank Buckless, Kathy Krawczyk, and Scott
Showalter, Mar, 65

- Does Incorporating Professional in Higher Education Settings Make a Difference?: An Overview of Related Research, by Richard A. Riley, Jr., Gerald Smith, and George R. Young, Jul, 68
- Multiple Auditing Standards Intensify the Dilemma of What to Teach: Diverging Guidance Presents Challenges for Educators, by Nicholas J. Mastracchio, Jr., and Heather M. Lively, Oct, 66
- Multiple Financial Accounting Standards Intensify the Dilemma of What to Teach: Stalled Convergence Presents Challenges for Educators, by Heather M. Lively and Nicholas J. Mastracchio, Jr., Oct, 62
- Online Accounting Degrees: Research on the Quality of For-Profit and Not-For-Profit Programs, by Tim M. Lindquist, Apr, 66
- A Uniform CPA Exam, but Not-So-Uniform Requirements: Education and Licensure Rules Vary among States, by Margaret L. Shelton, Steve Thompson, and Randy Serrett, Nov, 62

ETHICS

- A Discussion of American Ethics: Thinking Differently about the Cultural and Psychological Bases of Fraud, by Toby Groves and Thomas R. Weirich, Dec, 65
- New Ethics Guidance for CPAs in Public Practice and Business: An Examination of Changes to the Code of Professional Conduct, by Alan Reinstein and Thomas R. Weirich, Mar, 59
- Staff Auditors' Observations of Questionable Peer Behavior: The View from the Other Side, by Eileen Z. Taylor, Mary B. Curtis, and Lawrence Chui, Jun, 66

FRAUD

- CEOs, CFOs, and Accounting Fraud: Implications of Recent Research, by Douglas M. Boyle, Brian W. Carpenter, and Dana R. Hermanson, Jan, 62
- Financial Fraud: A New Perspective on an Old Problem, by Jack W. Dorminey, Arron Scott Fleming, Mary-Jo Kranacher, and Richard A. Riley, Jr., Jun, 61
- Interviewing the Fraudsters: An Update to the Male White-Collar Criminal Profile, by Linda G. Mullen, Debra Taylor Sinclair, and Michael L. Thomas, Feb, 68

FUTURE OF THE PROFESSION

- How to Be a Successful Mentor: Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits, by Ralph E. Viator, Derek Dalton, and Nancy Harp, May, 68
- Improving Performance Evaluations in Public Accounting, by Suzanne M. Seymoure and Mollie T. Adams, Sep, 68

Perceptions of the Profession

Advisory Services Rise Again at Large Audit Firms: Like a Phoenix, Revenues Reborn amid Renewed Concerns, by R. Mithu Dey, Ashok Robin, and Daniel Tessoni, Aug, 58

TAXATION

COMPLIANCE & ENFORCEMENT

The Economic Substance Doctrine: Understanding the IRS's Guidance on its Proper Application, by Karyn Bybee Friske, Karen M. Cooley, and Darlene Pulliam, Oct, 40

CORPORATE TAXATION

Has the S Corporation Outlived Its Usefulness?, by John L. Stancil, Feb, 40

ESTATE PLANNING

Before the Sun Sets: Examining the Portability Election and Related Temporary Regulations, by James F. Hopson, Sep, 42

FEDERAL TAXATION

- The Charitable Contribution of a Home: A Deduction up in Smoke?, by John K. Cook and Sarah Webber, May, 38
- Classifying Independent Contractors and Employees, by Mary Recor, Dec, 48

- Considerations in the Classification of Workers: Schramm Decision Addresses Adjunct Professors, by Mark A. Segal, Feb, 52
- Does Basis Overstatement Trigger a Six-Year Limitations Period?: The Supreme Court Ends the Debate, by Michael G. Stevens, Dec. 54
- Home Office Deductions: A Review of the Requirements, by Robert S. Barnett, Jun, 48
- Tax Savings from the Sale of Qualified Small Business Stock, by Sidney J. Baxendale and Richard E. Coppage, Aug, 36
- Treasury Regulations Entitled to Greater Deference Under *Chevron*: Supreme Court Clarifies Itself on Judicial Interpretation, by Eric S. Smith, Feb, 46
- An Update on New Tax Law Changes: 2011 Tax Return Preparation and Strategic Tax Planning for 2012, by Corinne Crawford, Josh Wolfson, and Barry N. Cooper, Mar, 42

INTERNATIONAL TAXATION

Foreign Currency Strategies Can Produce Unforeseen Tax Consequences, by Lee G. Knight and Ray A. Knight, Aug, 42

STATE & LOCAL TAXATION

- Marriage Equality in New York and Beyond: To Love, Cherish, and Tax, by David Spaulding and Jay Freeberg, Oct, 46
- New York Enacts an On-time Budget for the Second Straight Year, by Mark H. Levin, Jul, 54
- Relocating Assets Out of State: How New Yorkers Can Take Advantage of Tax-Free Trusts in New Hampshire, by Joseph F. McDonald III, Jul, 56
- Sales and Use Taxes for E-Commerce Transactions: Examining Court Decisions and Pending Legislation, by Bonnie K. Klamm and Jill M. Zuber, Nov, 42
- Sales Taxation of Services: A Look at New York, New Jersey, and Florida, by Irwin Mittleman, Jun, 46

2012 Article Index

TAX INCENTIVES

Charitable Donations: The Role of 'Cash Back Rewards,' by Bruce M. Bird, Michael Hopper, Mark A. Segal, and Lynn Bible, Feb, 48

Is the Sun Still Shining on Investments in Solar Electric Property?, by Michael J. R. Hoffman and Karen McKenzie, Sep. 36

TAX POLICY

- The 2007–2009 Recession in Focus: Its Impact on Individual Taxpayers and States, by Kanalis Ockree and James Martin, Nov, 36
- Prospects for U.S. Corporate Tax Reform: Deferral Clouds the Picture, by Andrew D. Gross and Michael S. Schadewald, Jan, 40
- Tax-Gap Closers of Recent U.S. Budget Proposals and Tax Legislation, by Maxine Morgan-Thomas and Helisse Levine, Dec, 34
- Tax Implications of U.S. Budgetary Pressures:
 Uncertainty over the Tax Code and the Impetus for Reform, by William M. VanDenburgh and Arthur Hamilton, Apr, 43
- U.S. Corporate Tax Reform Proposals: Staying Competitive in a Global Economic Downturn, by Lynn Mucenski-Keck, Dec, 42

TECHNOLOGY

FUTURE OF THE PROFESSION

The Communication Methods of Today's Students: Is the Phone Conversation Dead?, by Clement C. Chen, Keith T. Jones, and Shawn Xu, Nov, 66

IT MANAGEMENT

- 10 Questions Audit Committees Should Ask: Managing Information Technology Risks, by Jeff Krull and Kevin Rich, Oct, 68
- Business E-mails and Potential Liability: Protecting Privilege and Confidentiality Through Disclaimers and Prudent Use Policies, by John Ruhnka and Windham E. Loopesko, Aug, 68

ONLINE RESOURCES

20 Questions about Tax Resources on the Internet, by Peter A. Karl III, Dec, 70

THE CPA & THE COMPUTER

Auditing in the Cloud: Challenges and Opportunities, by Christina A. Nicolaou, Andreas I. Nicolaou, and George D. Nicolaou, Jan, 66

WHAT TO BOOKMARK

- Website of the Month: Accountability Central, by Susan B. Anders, Aug, 72
- Website of the Month: AccountingTools.com, by Susan B. Anders, Jun, 72
- Website of the Month: AdvisorOne, by Susan B. Anders, Sep, 72
- Website of the Month: IFRS.org, by Susan B. Anders, Mar, 72
- Website of the Month: International Monetary Fund, by Susan B. Anders, Jul, 72
- Website of the Month: LexisNexis Tax Law Community, by Susan B. Anders, Feb, 72
- Website of the Month: Nasdaq.com, by Susan B. Anders, May, 72
- Website of the Month: Nonprofit Finance Fund, by Susan B. Anders, Jan, 72
- Website of the Month: Overview of Organizations for Tax Professionals, by Susan B. Anders, Dec, 73
- Website of the Month: SECLaw.com, by Susan B. Anders, Apr, 72
- Website of the Month: Tax Foundation, by Susan B. Anders, Oct, 72
- Website of the Month: Valuation Resources, by Susan B. Anders, Nov, 72

Perspectives Index

ANNOUNCEMENT

2011 Max Block Awards Presented, Aug, 10

BANKING

Business Credit Scores: What CPAs Need to Know, by Tracy Becker, Sep, 12

CORRECTION

Correction, Mar, 13

ECONOMIC & MARKET DATA

MONTHLY UPDATE

Forté Capital's Selected Statistics, Apr., 79

Forté Capital's Selected Statistics, Aug, 79

Forté Capital's Selected Statistics, Dec, 79

Forté Capital's Selected Statistics, Feb, 79

Forté Capital's Selected Statistics, Jan, 79

Forté Capital's Selected Statistics, Jul, 79

Forté Capital's Selected Statistics, Jun, 79

Forté Capital's Selected Statistics, Mar, 79

Forté Capital's Selected Statistics, May, 79

Forté Capital's Selected Statistics, Nov, 79

Forté Capital's Selected Statistics, Sep, 79

Forté Capital's Selected Statistics, Oct, 79

EDITORIAL

A Message From the Editor-in-Chief

2012: The Year of the Perfect Storm, by Mary-Jo Kranacher, Dec, 80

Cutting Taxes: Will It Mean Smaller Government or Bigger Deficits?, by Mary-Jo Kranacher, Sep, 80

Deregulation: Let's Not Forget What History Has Shown Us, by Mary-Jo Kranacher, Apr, 80

How to Detect Fraud, by Mary-Jo Kranacher, Jun, 80

Paying the Fare for the Underground Economy, by Mary-Jo Kranacher, Feb, 80

Promoting Auditor Independence: Overcoming Conflicts of Interest, by Mary-Jo Kranacher, May, 80

The SEC Staff Report on IFRS: Kicking the Decision Down the Road, by Mary-Jo Kranacher, Aug, 80

Tax Fairness, by Mary-Jo Kranacher, Mar, 80

Tax Reform: Reflecting Our Values, by Mary-Jo Kranacher, Jan, 80

What's Left in the Fed's Monetary Policy Toolkit?:

Bernanke Tests Version 3.0, by Mary-Jo Kranacher,
Oct, 80

With a Fiscal Cliff Looming: The Future Ain't What It Used to Be, by Mary-Jo Kranacher, Nov, 80

COMPLIANCE & ENFORCEMENT

Rewarding Whistleblowers for Disclosing Tax Violations to the IRS, by R. Scott Oswald, Dec, 11

EDUCATION

Factors Influencing Students' Choice of the Accounting Major: Lessons for Recruiting and Beyond, by George R. Violette and Douglas G. Chene, Sep, 14

2012

Article Index

Teaching and Advising a New Generation of Accounting Students: A Glimpse into the NYSSCPA's 2012 Higher Education Conference, by Stephen Scarpati and Patricia Johnson, Aug, 14

FRAUD

- The Basics of Business Valuation, Fraud and Forensic Accounting, and Dispute Resolution Services, by Ernest Patrick Smith, Jun, 6
- Five Tips to Reduce the Risk of Internal Fraud: Keeping Controls Current, by Ernie Rossi, Oct, 14
- The Global Fraud Threat: A Report on Causes, Detection, and Prevention, by Christina Doka, Jun, 12

FUTURE OF THE PROFESSION

- The Best Accounting Firms to Work For: Popularity, Prestige, and Quality of Life Rankings Explored, by Christina Doka, Jul, 10
- A Case-Based Approach to Intermediate Accounting Courses: New Hires Ready to Hit the Ground Running, by Robert P. Derstine, James M. Emig, Thomas J. Grant, and Kenneth Hiltebeitel, Oct, 12
- Evaluating the AICPA's CPA Horizons 2025: A "Road Map for the Future" or a More Socially Responsible Path?, by Richard H. Kravitz, Nov, 11

HISTORICAL PERSPECTIVE

The Past Revisited: An Accounting Bibliography, by Andrew D. Sharp and Abby M. Galen, Jul, 6

INBOX: LETTERS TO THE EDITOR

- The Author Responds, by Thomas R. Pressly, Oct, 17
- The Authors Respond, by Joel Amernic, Russell Craig, and Dennis Tourish, Jun, 14
- The Authors Respond, by Michael Bechara and Gaurav Kapoor, May, 14
- The Authors Respond, by Neal B. Hitzig and Julian E. Jacoby, Jul, 13
- The Authors Respond, by Vincent J. Love and Richard H. Kravitz, Oct, 15

- Authors' Response, by Jim Northam and Gary E. Carpenter, Feb, 15
- Calculating Section 127 Savings, by Larry Silver, Feb, 15
- Caution: Oxymoron Ahead, by Andrew S. Kenward, May, 14
- Debating Auditors and Fraud, by Yigal Rechtman, Oct, 15
- Editor's Response, by Mary-Jo Kranacher, Apr, 15
- The Evolving Role of CPAs, by Stuart Kessler, Jul, 12
- Extent of Testing for Infrequent Controls, by Steven Glover and Douglas Prawitt, Jul, 12
- Fairness in Taxes, by Neville Grusd, Mar, 14
- Focus on Fiscal Constraint, by Charles Parr, Mar, 14
- The Importance of Education in Building the Profession, by Philip Levine, 15
- More on S Corporations and Complexity, by Sydney S. Traum, Apr, 14
- Online Accounting Degrees and the Importance of Private Sector Institutions, by Oscar
- Gutierrez, Jun, 14
- Opportunities for Enhanced Discussion, by James P. Hannon, May 14
- Ready to Join, by Reuel Matthew, Sep, 13
- A Real Fair Tax System, by Brian E. Glickman, Apr, 14
- Rethinking the Audit, by William Bruce Schneider, Aug, 19
- S Corporations and Complexity, by Patrick J. Deo, Apr, 14
- Sarbanes-Oxley Act Has Not Met Its Objectives, by Rick Kravitz, Mar, 14
- Technology and Risk-Based Audits, by Yigal Rechtman, May, 14
- An Unrealistic View of an Auditor's Role, by Larry Stack, Jun, 14

When Strategic Concepts Meet Practical Realities, by Larry Stack, Oct, 16

INTERNATIONAL ACCOUNTING

The Question of IFRS Adoption: A Very Long Engagement, by Karthik Ramanna, Apr, 11

PERSONAL FINANCIAL PLANNING

Helping Clients Give with Their Heads, Not Just Their Hearts, by Eileen R. Heisman, Sep, 11

POINT/COUNTERPOINT

Non-CPA Ownership of CPA Firms: An Opinion in Favor of Change, by Mark Meinberg, Feb, 6

Non-CPA Ownership of CPA Firms: Why It Is Not Good for the Profession, by P. Robert Fox, Feb, 6

PRACTICE MANAGEMENT

Five Steps to Grow Beyond the \$5 Million Mark: Escaping the Black Hole of Business, by Greg Crabtree, Dec, 17

Public Accounting: Why It's Stressful and What We Can Do About It, by Penelope Bagley and Tracy Reed, Jan, 14

PUBLISHER'S COLUMN

Attorney General Proposes Partnership with Nonprofit Sector, by Joanne S. Barry, May, 7

CPA Outlook Serves as Economic Bellwether, by Joanne S. Barry, Dec, 7

A Fresh Look at Our Business Climate, by Joanne S. Barry, Jan, 7

A Government Affairs Program That Works for You, by Joanne S. Barry, Jun, 7

Mending the Gaps in the Generational Bridge, by Joanne S. Barry, Jul, 7 A New Business Plan for CPE, by Joanne S. Barry, Apr, 7

New York CPAs: Your Neighbors Need You, by Joanne S. Barry, Nov, 7

Our Member-Oriented Position Process, by Joanne S. Barry, Feb, 7

A Partner in the Profession and in the Classroom, by Joanne S. Barry, Mar, 7

A Pathway for Access to the Profession, by Joanne S. Barry, Sep, 7

A Pound of Cure: Preparing for the ACA's 2014 Deadline, by Joanne S. Barry, Aug, 7

Truth and Accuracy—in Words and Numbers, by Joanne S. Barry, Oct, 7

RECOGNITION

Recognition, Dec, 12

STANDARDS SETTING

Auditor Independence and Audit Firm Rotation: Responses to the PCAOB's Concept Release, May, 6

IFRS for Privately Owned Businesses, by Charles A. Werner, Aug, 6

TAX PLANNING

Top Five Year-End Tax Planning Tips for U.S. Corporations, by Marian Rosenberg, Dec, 13

TECHNOLOGY

Quick Response Codes: A Marketing Tool for Accounting Firms, by James Alexander, Aug, 18

VIEWPOINT

The Case Against Non-CPA Ownership, by Edwin J. Kliegman, Mar, 13

2012 Article Index

- Concerns About the PCAOB's Release on Possible Revisions to the Auditor's Report, by Robert J. Sonnelitter, Mar, 10
- How to Prosper during an Economic Downturn: Strategies and Opportunities for Accounting Firms, by James Byrd, Douglas Smith, and Marilyn M. Helms, Nov, 6
- The IASB's Convergence Program, the Prospects for Global Standards, and the Challenges for Emerging Economies, by Hans Hoogervorst, Mar, 6
- The Imprecise Nature of Accounting: Questions on Measurement, Standards Setting, and the IASB's Course for the Future, by Hans Hoogervorst, Aug, 11
- Improving Governance and Internal Control: An Interview with COSO Chairman David L. Landsittel, by Donald E. Tidrick, Oct, 6
- A New Audit Report, by Jack T. Ciesielski and Thomas R. Weirich, Feb, 11
- PCAOB Proposal for Greater Disclosure from Auditors, by Arthur J. Radin, Jan, 11
- Potential Changes to the Auditor's Reporting Model: Exploring the PCAOB's Concept Release, by Richard C. Jones, Dec, 14
- Reflecting a Company's Safety Culture in "Fairly Presented" Financial Statements: The Case of BP, by Joel Amernic, Russell Craig, and Dennis Tourish, Apr, 6
- Taming the Too-Big-to-Fails: Will Dodd-Frank Be the Ticket?, by Richard W. Fisher, Jan, 6
- Tax Simplification through Readability: A Look at Tax Law Complexity, by Doug Barney, Daniel Tschopp, and Steve Wells, Dec, 6
- Wealth Management, With or Without a CPA: How to Get Involved and Grow a Practice, by Daniel J. Griesmeyer and George Spiropoulos, Sep, 6
- Who Is Right: FASB or My Accounting Students?, by Michael Grayson, Apr, 12

48



Discover YOUR number - by calling OUR number: 855-408-3751 or visit us at www.accountant.adp.com/my#

HR. Payroll. Benefits.



Sterling
is the bank
I recommend
to my clients.
I stake my reputation
on their
reputation.



M Big Bank Products, Small Bank Attention

It's time you switched to Sterling. Call us today to learn more or visit snb.com/stories to read about Jeffrey's story.

Serving Businesses since 1929