

The Hawaii Association of Public Accountants presents
ANNUAL ACCOUNTING AND REPORTING STANDARDS - UPDATE AND REVIEW

MAUI SEMINAR

Sept. 20 & 21, 2022

Maui Arts & Cultural Center – Alexa Higashi Room - Live
Wailuku, Maui

HILO SEMINAR

Sept. 29 & 30, 2022

Hilo Hawaiian Hotel - Live
Hilo, Hawaii

Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 5:00 p.m.

Lecturer: Walter J. Haig, II, CPA
Creston, Washington

Field of Study
Accounting & Auditing

Recommended CPE 16 hours

About This Course:

This two-day course provides an update and review of all relevant authoritative pronouncements that a CPA must have an understanding of in order to properly prepare and properly report on the historical financial statements of small and medium sized businesses. This course also provides practical guidance to help accountants avoid common financial statement preparation mistakes and reporting mistakes.

Major Subjects:

- Amendments to the U.S. Accounting Standards Codification issued during the 18-month period prior to the program
- Update and review of the tax and cash special purpose frameworks including an analysis of the the recently issued “AICPA Practice Aid for Cash and Tax Basis Financial Statements”
- Update and review of the AICPA Financial Reporting Framework for SMEs.
- Analysis of the AICPA Auditing standards issued during the 18-month period prior to the program, including the new audit reports requirements
- Analysis of the Preparation, Compilation, and Review Standards as amended by SSARS 25 with a detailed analysis of SSAR25 including implementation guidance
- AICPA Ethics Standards and AICPA Auditing Standards regarding Noncompliance With Laws and Regulations (NOCLAR)
- Update on common financial statement preparation errors and reporting errors as identified in peer reviews and in litigation

Designed For:

This is a “must” course for “inside” accountants of an entity who are deemed to be preparers of an entity’s financial statements and “outside” accountants who report on financial statements

Includes refreshment breaks and lunch.

**MAIL YOUR CHECK MADE PAYABLE TO “HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS”
ALONG WITH YOUR REGISTRATION FORM TO:**

MAUI SEMINAR

Marilyn M. Niwao, J.D., CPA
Niwao & Roberts, CPAs, a P.C.
2145 Wells St. Suite 402
Wailuku HI 96793
Phone: (808) 242-4600
Fax: (808) 242-4607

HILO SEMINAR

Valerie Peralto, CPA
Peralto & Co. CPAs Inc.
P.O. Box 763
Hilo, HI 96721
Phone: (808) 961-3462
Fax: (808) 961-3571

REGISTRATION DEADLINE: Registration must be received seven days prior to the seminar date. Registrations received later will be on a space available basis.

CANCELLATION POLICY: Cancellation after the early registration cut off date will be assessed a \$50 administrative fee. No refunds for cancellation within seven days prior to the seminar date. No exceptions.

****SPECIAL DISCOUNT RATE FOR FIRMS SENDING MORE THAN THREE PARTICIPANTS: Firm pays full fees for the first three participants and discounted fees for additional participants employed by the same firm. (All participants must be HAPA members to get the special discount rate)***

**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS
ANNUAL ACCOUNTING AND REPORTING STANDARDS - UPDATE AND REVIEW
REGISTRATION FORM –(Live, includes reference materials)**

FIRM _____ Phone: _____ Contact Person _____ Fax: _____

ADDRESS _____ Email Address _____

Participant _____ Member No. _____ PTIN# _____

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Participant _____ Member No. _____ PTIN# _____

Participant _____ Member No. _____ PTIN# _____

PLEASE MAKE CHECKS PAYABLE TO: HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

FEES	BY 9/12	AFTER 9/12		
*HAPA Members (for the first three participants from the same firm)	\$495.00	\$530.00	@\$	=\$
*Additional HAPA Members from the same firm (beyond the first three) -----	\$470.00 -----	\$505.00 -----	@\$	=\$
Non Member -----	\$645.00 -----	\$680.00 -----	@\$	=\$
Total Amount Enclosed -----				=\$

Mark your calendars for the following upcoming seminars and webinars:

Tax and Business Conference (live) in Narita, Japan – November 6 – 9, 2022 (Tentative - Seminars on November 7 & 8, 2022; tours on November 6 & 10, 2022)). Additional information will be forthcoming regarding business visas.

Webinar – Individual Tax Update (Dilley) – (8 CPE hrs) – Dates to be Announced (December)

Webinar – Business Tax Update (Van Der Aa) – (8 CPE hrs) – Dates to be Announced

2021 PTI 1040 Tax Seminar (16 CPE hrs.) - Live

Maui	Jan. 3 & 4, 2023	Maui Beach Hotel - Kahului
Hilo	Jan. 4 & 5, 2023	Hilo Hawaiian Hotel
Oahu	Jan. 5 & 6, 2023	Pagoda Hotel - Honolulu

For Webinars – Register online

@www.hawaiiassociationof public accountants.com and go to “Seminars” to register and pay