

The Hawaii Association of Public Accountants presents

## ANNUAL ACCOUNTING AND REPORTING STANDARDS - UPDATE AND REVIEW:

*The BEST refresher course of U.S. GAAP, the Tax, Cash and AICPA Special Purpose Frameworks, the AICPA's Preparation, Compilation, Review Standards and the AICPA Audit Standards*

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### MAUI SEMINAR

Sept. 20 & 21, 2023

Maui Arts & Cultural Ctr  
Wailuku, Maui

### HILO SEMINAR

Sept. 25 & 26, 2023

Hilo Hawaiian Hotel, Alexa Higashi Room  
Hilo, Hawaii

Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 4:30 p.m.

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

**Field of Study**  
Accounting & Auditing

Recommended CPE

16 hours

**Learning Objectives:** This 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 report on the historical financial statements of small and medium sized businesses. This course also provides practical guidance to help accountants avoid common reporting and financial statement preparation mistakes.

### Major Subjects:

- HUGE: Review of the new “Quality Management Standards” that are replacing the “Quality Control Standards”
- 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
- 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
- Analysis of the **Preparation, Compilation, and Review Standards as amended by SSARS 26**
- **Update on common errors and deficiencies 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 continental breakfast and lunch. Hard copy seminar materials will be provided to participants without additional charge as a Maui or Big Island Chapter member benefit.*

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**Please register online at [www.haopa.wildapricot.org](http://www.haopa.wildapricot.org)**

or

**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, ext. 224 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 ten 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 three (3) 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)**

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**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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**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	-----			=\$ _____