Long Island University – Brooklyn Campus, Accounting and Taxation Department is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE sponsors. State boards of accountancy have final authority on the acceptance of individual course for CPE credits. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37210-2417. Website: www.nasba.org NASBA CPE SPONSOR REGISTRY NUMBER# 108438 NYS Sponsor# 002180

Long Island University – Brooklyn Campus

CPE CREDITS (CPAS)

Earn CPE credits for the following courses:

ACC 712

Accounting Information Systems

The attendees will apply practical applications to the development of AIS with effective internal control and integration with ERP, EDI and other current developing information technology. They will learn to use the various system documentation tools such as DFD, ER, etc., and understand Systems development life cycle with emphasis on accountants' role in the process.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 720

Not –for-profit/Governmental Accounting

The attendees will understand budgetary and fund accounting systems; preparation of significant reports of nonprofit organizations, and governmental entities such as municipalities of school districts.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 735

Internal Auditing

The attendees will be able to understand and use the principles of Internal Auditing as they apply to large corporate enterprises.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 737

Advanced Cost & Managerial Accounting

The attendees will understand various decisions that must be made in the daily course of operation. They will perceive the significance of using accounting as a managerial tool, and how computerized spreadsheet programs can be applied to managerial accounting problems.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 741

Budgeting and Controllership

The attendees will develop the skill of how to take a diverse set of facts and figures and reduce them to a cogent financial analysis. They will become skilled in constructing spreadsheets and doing financial analysis. The attendees will understand that financial information is useful in making critical business decisions throughout their careers.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 742

Financial Statements Analysis

The attendees will be able to interconnect the three main financial statements, i.e. Balance Sheet, Statement of Income and the Statement of Cash Flows. They will analyze and distinguish the material items from the immaterial items. Attendees will be able to interpret the main financial statements and to apply the different documentations to support the conclusions... Be able to strip away the façade and assess the genuine financial results. They will be able to differentiate and highlight the important items in the financial statement and not the item trumpeted in the public relations releases and be able to communicate and explain the results of the analysis in both oral and written form lucidly, concisely and effectively.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 752

Advanced Auditing

The attendees will understand in depth, audit evidence, sampling diagnostic analysis, internal control evaluation and the effect on tests of transactions.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 760

Fiduciary Accounting

The attendees will gain a working understanding of trust and estate accounting rules; They will be able to apply these rules to actuarial accounting; They will learn the accounting entries required to record transactions in fiduciary accounting; Explore strategies and techniques that can be used to help the executor/executrix of an estate to reduce the estate tax burden and costs of probate by efficient preparation of the accounting; In addition they will know the various computer tools available to complete efficient accounting and the internet tools for researching estate and trust accounting and tax issues.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 765

Accounting & Reporting I

The attendees will explore concepts and developments related to financial accounting and reporting for business enterprises including SFAS's and the most current pronouncements.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 766

Accounting & Reporting II

The attendees will focus on and research not-for-profit accounting, managerial accounting and cost concepts, and income taxes. They will know how each effects reports that are generated in industry.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

ACC 770

International Accounting

The attendees will gain insight into the international accounting environment from the view point of the multinational organizations and understand the relevance of accounting principles, SEC regulations and other government regulations to international accounting.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 716

Federal Income Tax

The attendees will understand the determination of income, deductions and exemptions in computing taxable income and liability of individuals, including the general rules applicable to all tax entities; ordinary income, capital assets, gains and losses, involuntary conversions and tax free exchanges, depreciation methods, passive activities, portfolio income, alternative minimum tax. The attendees will gain knowledge of tax planning and tax research methods, and computer techniques for tax preparation, planning and research.

Delivery method: Group-live
Level: Intermediate
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 722

Corporate Taxation

The attendees will be able to recognize the different aspects of corporate taxation from starting the organization to operation to termination. They will understand the accounting and legal aspects in the application of the tax law. Attendees will gain a practical understanding of the practice of corporate taxation. Attendees will use the internet and other research materials.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 723

Tax Planning & Administration

Attendees will gain understanding of the execution of most corporate and partnership transactions, and the tax effect to the entity and the owners whether they are partners or stockholders. Attendees will be able to prepare a tax planning memorandum as a result of the research. This course prepares the professional to understand the effect on the corporation or partnership, the required compliance (forms to be filed) and the timing of tax elections to be made, and the effect on pass-through entities. They will know tax planning methods to minimize negative tax consequences.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 729

State & Local Taxation

The attendees will identify the different aspects of Stat and Local Taxation and gain insight of how to approach issues from a legal perspective.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)

Advance Preparation: Not required

Earn 45 CPE credits

TAX 745

International Taxation

The attendees will identify U.S. taxation of foreign income and foreign taxation tax credits, allocation of income among related entities, and tax treaties. U.S. taxation of aliens for U.S. corporations doing business in foreign countries.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 760

Tax Practice and Procedure

The attendees will review the organization of the Internal Revenue Service, the selection of returns for audits, tax protest, conference rights, tax frauds, statute of limitations and claims for refund. They will review research techniques and court decisions and rulings.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 780

Fundamentals of Qualified Employee Benefit Plans

The attendees will gain a working understanding of the complex rules and regulations involving employee benefit plans; the application of these rules to the establishment of a qualified and non qualified plans in an actual corporate setting; know the basic minimum requirements to establish a qualified plan and various other types of plans including group insurance, flexible benefit plans, IRA's and Simplified Employee Pensions (SEP's). The attendees will be able to differentiate between types of plans, the tax rules regarding participation, vesting, deduction limitations, and other requirements. Attendees will know the benefits of various computer tools available to practitioners working in the employee benefits area, and the internet tools for researching accounting and tax issues in the area.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 781

Advanced Problems in Qualified Employee Benefit Plans

The attendees will review the advantages of qualified retirement plans and gain an in depth understanding of requirements to adopt and gain approval from taxing authorities to establish a plan. They will be able to identify types and choices of plans, specific rules to maintain plans, tax deduction rules, taxation of distributions, 401(k) Plans, Individual Retirement Accounts and Roth IRA's. They will be able to use research materials via internet, electronic libraries and tax and employee benefit publishers.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

TAX 787

Employee Benefit Plans

The attendees will identify and evaluate the various employee benefits and incentives available to firms and their employees; packaging the current compensation, deferred compensation and fringe benefits, provide incentives for recruiting, retaining and retiring key employees.

Delivery method: Group-live
Level: Advanced
Prerequisites (CPA)
Advance Preparation: Not required

Earn 45 CPE credits

For further information regarding the registration policy, complaints and program cancellation policies please contact; The Accounting, Taxation & Law Department @ (718)780-4062.

Refund Policy

A student may make a written request to withdraw from one or more courses before the end of the semester. If the request is approved by his or her Dean, the student will receive a refund as indicated in the following schedule. Late withdrawal can make the student ineligible for a refund. Withdrawal before the beginning of the semester of session entitles the student to a complete refund except for the deposit and applicable registration fee.

Refund Schedule

Cancellation prior to beginning of semester or session/Complete refund except for deposit and applicable Registration Fee

Time of Withdrawal	7or 8 - Week Session	10 – Week Session
1st calendar week	70%	80%
2nd calendar week	30%	60%
3rd calendar week	No refund	25%
4th calendar week	No refund	No refund