Dear clients, colleagues, and friends,

Thank you for looking through our 2020 Offerings & Solutions Catalog. We hope our catalog helps you in planning your learning and development programs this year.

You may have noticed a new look and feel to this catalog. We are excited to usher in the new year with a new company logo in celebration of 20-20 Services’ 10th anniversary! Keep an eye on our email communications and social media messages for some exciting announcements and special prizes we plan to unveil throughout the year.

Our team at 20-20 Services is excited about some of the changes we are introducing this year. A few programs we would like to highlight:

**BLENDED LEARNING OPTIONS.** In 2019 we were proud to announce our approval to issue blended learning credits by the National Association of State Boards of Accountancy (“NASBA”). In 2020 we will be offering blended learning options to our audit and tax training courses! These courses include pre- and post-course learning activities that support our classroom training and prime the learners for impactful discussions during live group work. See page 29 for more information!

**NEW! 20-20 WEBINARS.** New in 2020, we will be introducing a webinar series that brings timely, relevant topics to your desk. Led by industry leaders, our webinar series is designed to be a convenient and engaging option to your learning plan.

**DATA ANALYTICS.** Due to popular demand we’ve added training on planning and performing data analytics in our Audit Levels 2 – 6 programs. Each module includes opportunities for hands-on demonstration and practice.

**LEVEL 5 & TAX BOOTCAMPS.** The year 2020 will be a significant year for the tax division as we will unveil three new training programs. Level Five will introduce a 16-hour program focused on the development of management skills. In addition, we will be offering two additional technical bootcamps. The new Estates, Gift and Trust Bootcamp and Tax-Exempt Organization Bootcamp will join the existing LLCs & Partnerships Bootcamp! For full program details, please refer to the details within the Audit & Tax Group Live portion of our catalog.

As in prior years, we offer industry-leading flexibility in delivery options, including:

- **IN HOUSE** - We come to you and deliver our programs with our instructors
- **MATERIAL LICENSE** - You license our materials for your own professionals to deliver
- **PUBLIC TRAINING** - You send your staff to one of our public training classes
- **CUSTOMIZED** – Customized and tailored programs to meet your specific needs

Our goal is to help you meet the learning needs of your firm.

Please give us a call at 855.988.2020 to discuss your needs, or email: Beckie.Reilly@20-20Services.com. We enjoy tailoring our content and delivery to meet exactly what YOU want.

Jessica Sacchetti, CPA  
**PRESIDENT**

Thomas Kiley, CPA  
**DIRECTOR OF TAX**

Beckie Reilly  
**EVP, SALES**
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AUDIT & TAX GROUP LIVE
STAFF TRAINING PROGRAMS

What’s New in 2020?

AUDIT TRAINING
In 2020, our Audit Training courses will be introducing new Data Analytics content in Levels 2 – 6. This new content is designed to provide course participants with both a foundation in understanding key concepts for performing analytical procedures using computer assisted tools as well as hands on experience using data analytics. Each module of training on data analytics includes mock audit data and the opportunity to perform practice tests in a simulated audit environment. Course participants will leave ready to apply their knowledge on data analytics on their upcoming audits and to determine when and how to utilize this skill.

Our course materials on Data Analytics are organized to address the needs of preparers of data analytics as well as those planning the strategy for data analytics on their audits.

TAX TRAINING
2020 will be significant for the tax division of 20-20 as we are undergoing an aggressive expansion of our course offerings. We will be introducing a new level of training, Level Five – be sure to review the program outline included within this section of the catalog. Level Five offers the tax professional a 2-day training program that focuses on the key personal development set of skills so important to round out the technical knowledge at this stage of a tax professional’s career. We are also unveiling two newly developed Bootcamp courses! These two new bootcamps focus on non-profit and estate and trusts will join the very popular bootcamp offering on partnerships and LLCs. You will also find the program outlines for these new offerings within this section. When you combine the full tax division catalog with the existing Experienced Manager Program, it’s now be possible to follow a tax professional’s career from a new hire through ten laddered training programs.
20-20 Services provides a complete audit training curriculum to help develop your staff into well-rounded professionals who can take your firm to the next level. We have identified the key skill sets needed at various phases of a public accounting career and incorporated them into comprehensive training programs that offer both technical and soft-skills training. Our courses are tailored so that each module provides an opportunity to apply new skills right away. We use our experience in adult learning to design courses that share practical knowledge as well as engage and excite the participants. We encourage you to explore our unique offerings and ask us more about our training programs.
## LEVEL ONE SUMMARY

New Hire Training is designed for individuals with limited practical experience on audits. The program provides critical skill training for new associates related to performing and documenting audit procedures. The program addresses the skills by examining and practicing audit procedures in the common audit areas assigned to newer associates. Utilization of the accounting records from a real small business creates a realistic simulation in the classroom. The program also provides training on certain key foundational skills necessary to be successful in the profession.

### MODULE SUMMARY

#### Audit Knowledge and Skills

- Role of the New Hire and Professional Skepticism (Aud 2)
- Audit Procedures (Aud 2)
- Audit Process (Aud 2)
- Risk Assessment Procedures & Walkthroughs (Aud 2)
- Preparing Audit Documentation (Aud 2)

#### Accounting for and Auditing of Financial Statement Area

- Accounts Payable (Aud 2)
- Accounts Receivable (Aud 2)
- Cash (Aud 3)
- Inventory (Aud 2)
- Property, Plant & Equipment (Aud 2)

#### Foundational Skills

- Listening Skills (Comm 2)
- Professionalism (PD 1)

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### LEVEL ONE

**New Hire Training**

### MODULE INFORMATION

<table>
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<tr>
<th>Program Duration</th>
<th>3 days</th>
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<td>Level of Instruction</td>
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<td>CPE Credits</td>
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<td>Communications &amp; Marketing (Comm)</td>
<td>2</td>
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<tr>
<td>Personal Development (PD)</td>
<td>1</td>
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</tbody>
</table>

### LEARNING OBJECTIVES

- Describe the general audit process including the gathering of information, uses of risk assessments, performance of procedures, and the reporting process.
- Perform and document common basic audit procedures such as vouching, tracing, confirming, inspecting, and observing.
- Take instruction and complete common tasks and audit procedures in areas often assigned to newer associates such as cash, accounts payable, inventory, and accounts receivable.

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**CONTACT 20-20 SERVICES**

Beckie Reilly  
Executive VP – Sales  
beckie.reilly@20-20services.com  
20-20 Services  
www.20-20services.com

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LEVEL TWO
Staff Training

LEVEL TWO SUMMARY
Staff Training is designed for staff accountants with one busy season of experience. This program includes significant content targeted for tasks and procedures performed by the more experienced staff person on the engagement. Topics include updating internal control documentation, performing walkthroughs, sampling techniques, valuation testing for accounts receivable and data analytics. In addition, the program provides skill training on select key foundational skills necessary for success in the public accounting profession.

MODULE SUMMARY
Audit Knowledge and Skills ........................................... 19 hours
- Role of Audit Staff and Professional Skepticism (Aud 2)
- Risk Based Auditing (Aud 1)
- Substantive Analytical Procedures (Aud 2)
- Audit Process (Aud 2)
- Fraud (Aud 2)
- Understanding and Documenting Internal Controls (Aud 2)
- Understanding the Entity (Aud 2)
- Substantive Sampling (Aud 2)
- Introduction to Data Analytics in the Audit (Aud 3)
- Beyond the Basics (Aud 1)

Accounting and Auditing of Financial Statement Areas ......................... 2 hours
- Accounts Receivable (Aud 2)

Foundational Skills .................................................... 3 hours
- Performing Effective Inquiries (Comm 1/Aud 1)
- Business Ethics (BE 1)

MODULE INFORMATION
Program Duration 3 days
Prerequisite 6-18 Mos. Professional Exp.
Level of Instruction Basic
Delivery Method Group / Live
CPE Credits Auditing (Aud) – 22
Communications & Marketing (Comm) – 1
Business Ethics (BE) – 1
Advanced Preparation None

LEARNING OBJECTIVES
- Apply basic risk assessment procedures, including updating and validating cycle level control documentation and entity understanding.
- Effectively perform basic audit procedures such as analytical procedures, sampling and fraud procedures, and address specific areas such as valuation of receivables, accounting for leases, and revenue.
- Gather and share information with the client and audit team, and demonstrate appropriate and ethical decision making.

CONTACT 20-20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

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LEVEL THREE

New In-Charge Training

LEVEL THREE SUMMARY

New In-Charge Training is designed for individuals transitioning to the role of Senior or In-Charge on the audit engagement team. This program includes significant content on the audit process, data analytics, project management, supervision, and file review to prepare the participant for in-field leadership responsibilities. The program includes significant technical content related to evaluating activity level controls, assessing and responding to risk and performing tests of controls. This program will challenge participants to put the audit process together and step into a more advanced role on the audit team.

MODULE SUMMARY

Audit Knowledge and Skills ......................................................... 16.5 hours
• Developing Expectations for Analytical Procedures (Aud 2)
• Reviewing Audit Documentation (Aud 2.5)
• Audit Process & Understanding the Entity (Aud 1.5)
• Evaluating Activity Level Controls (Aud 1.5)
• Risk Assessment (Aud 1.5)
• Responding to Risk (Aud 1)
• Role of an In-Charge and Professional Skepticism (Aud 2)
• Control Testing (Aud 1.5)
• Introduction to Data Analytics in the Audit (Aud 3)

Foundational Skills .................................................................... 7.5 hours
• Project Management (MS 2)
• Supervision Styles & Providing Feedback (Aud 1.5)
• Time Management & Organization (PD 2)
• Teaching & Delegating (PD 2)

MODULE INFORMATION

Program Duration 3 days
Prerequisite 2+ Yrs. Professional Exp.
Level of Instruction Intermediate
Delivery Method Group / Live
CPE Credits
Auditing (Aud) – 18
Personal Development (PD) – 4
Management Services (MS) – 2
Advanced Preparation None

LEARNING OBJECTIVES

• Supervise, complete, or contribute to all required risk assessment procedures.
• Evaluate the design effectiveness of a client’s activity level controls.
• Design, perform, and supervise the performance of key audit procedures, tests of controls and analytical procedures, including appropriate use of data extraction software.
• Manage audit fieldwork, including organizing the project and supervising team members.

V2020A

CONTACT 20-20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

20-20 Services
www.20-20services.com
LEVEL FOUR
Experienced In-Charge Training

LEVEL FOUR SUMMARY
Experienced In-Charge Training is designed for individuals with experience as the in-field leader. The program is designed to advance the skills and effectiveness of participants. The program addresses more advanced audit process steps, such as evaluating management, and setting and responding to financial statement level risks, including those created from a lack of entity level controls. The program challenges participants to create custom responses to the risks on their engagements. The program provides a variety of training related to technical accounting and auditing topics. In addition, the program provides robust research based content related to supervising for effective and efficient performance.

MODULE INFORMATION

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<th>Program Duration</th>
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</tr>
<tr>
<td>Personal Development (PD)</td>
<td>1</td>
</tr>
</tbody>
</table>

Advanced Preparation | None

LEARNING OBJECTIVES
- Evaluate the design effectiveness of a client’s entity level and technology controls.
- Design custom audit programs to respond to assessed risks.
- Address challenging accounting and auditing issues in areas such as revenue recognition, accounting estimates.
- Assess self and other individuals’ motivation and personal style for leading and communicating.
- Practice delivering a business presentation.

MODULE SUMMARY

Audit Knowledge and Skills ................................................................. 15 hours
- Role of a Senior and Professional Skepticism (Aud 2)
- Estimates (Aud 2)
- General Technology Controls (Aud 2)
- Introduction to Data Analytics in the Audit (Aud 3)
- Case Study in Risk Assessment (Aud 4)
- Planning for Efficient, Quality Audits (Aud 2)

Accounting and Auditing of Financial Statement Areas ........................................ 2 hours
- ASC 606: Revenue Recognition Issues (Acct 2)

Foundational Skills ........................................................................ 7 hours
- Supervising & Motivating Team Members (Aud 2)
- Communicating Within and Across Teams (Comm 2)
- Creating Business Presentations (Comm 2)
- Mentoring for the Future (PD 1)

CONTACT 20-20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

AUDIT GROUP LIVE
LEVEL FIVE
Supervisor Training

LEVEL FIVE SUMMARY
Supervisor Training is designed to advance the skills of experienced in-field auditors and begins the development of management level skills. This two-day program provides training in audit technical areas, as well as foundational skills essential for leading teams. The blend of skills and technical topics makes this a valuable program for continued growth in the profession.

MODULE SUMMARY
Audit Knowledge and Skills ......................................................... 8 hours
- Designing Risk-Based Audit Procedures (Aud 2)
- Interim Procedures, Including Internal Control Testing (Aud 2)
- Auditing Fair Value & Using the Work of a Specialist (Aud 1)
- Role of a Supervisor and Professional Skepticism (Aud 1)
- Digital Strategy for Audit Leadership (Aud 2)

Accounting of Financial Statement Areas.................................2 hours
- Case Study in Accounting for Leases (Acct 2)

Foundational Skills.................................................................6 hours
- Providing Written & Verbal Feedback (Aud 2)
- Conflict Management (PD 2)
- Creative Problem Solving (PD 2)

MODULE INFORMATION
Program Duration ......................................................... 2 days
Prerequisite ......................................................... 4+ Yrs. Professional Exp.
Level of Instruction ......................................................... Intermediate
Delivery Method ......................................................... Group / Live
CPE Credits ......................................................... 16 hours
  Accounting (Acct) – 2
  Auditing (Aud) – 10
  Personal Development (PD) – 4
Advanced Preparation ......................................................... None

LEARNING OBJECTIVES
- Design efficient and effective audit programs to respond to identified risks.
- Address challenging auditing issues in areas such as fair value, interim procedures, and internal control testing.
- Increase effectiveness of interactions with clients and the team through consideration of conflict management and supervisory approaches.
- Describe and apply key concepts in ASC Topic 842.

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## LEVEL SIX SUMMARY
Manager Training is designed for individuals who have recently transitioned or are preparing to transition to a managerial role. This two-day program contains technical auditing topics, with a focus on communicating findings and issues with the client, reviewing recent inspection report findings and data analytics. The program also contains content related to key foundational skills necessary to function as a manager within the public accounting profession.

### MODULE SUMMARY
#### Audit Knowledge and Skills
- Learning from Inspection Reports (Aud 2)
- Role of a Manager and Professional Skepticism (Aud 1.5)
- Advising Clients on Recent Accounting Changes (Aud 1)
- Digital Strategy for Audit Leadership (Aud 2)

#### Evaluating & Communicating Results
- Results of Substantive Audit Procedures (Aud 1)
- Uncorrected Misstatements & Control Deficiencies (Aud 1)

#### Foundational Skills
- Time Management and Organization (PD 2)
- Leadership and Management (PD 2)
- Project Management (MS 1.5)
- Business Development (PD 2)

### MODULE INFORMATION
- **Program Duration**: 2 days
- **Prerequisite**: 5+ Yrs. Professional Exp.
- **Level of Instruction**: Intermediate
- **Delivery Method**: Group / Live
- **CPE Credits**: 16 hours
  - Auditing (Aud) – 8.5
  - Personal Development (PD) – 6 Management Services (MS) – 1.5
- **Advanced Preparation**: None

### LEARNING OBJECTIVES
- Perform managerial roles on audit engagements, including identifying quality issues, job specific project management, and managing multiple overlapping projects.
- Analyze and report to the client all required information, including addressing financial misstatements and control deficiencies.

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**CONTACT 20-20 SERVICES**
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

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EXPERIENCED MANAGER PROGRAM (EMP) SUMMARY

The EMP is designed for individuals who have 2+ years of experience in the manager role in public accounting. This 2.5 day program will explore the skills necessary for seasoned managers to develop into future leaders of the firm. The EMP provides a deep dive on the topics relating to leading teams, crucial conversations, business development, and a heavy emphasis on business presentation skills. Participants will have an opportunity to explore and build upon their strengths, and to identify strategies to work through challenges.

MODULE SUMMARY

Successful Communication ......................................................... (Comm 3.5)
- Analyze three components of successful communication; intentional communication, active listening skills and the role of non-verbal communication
- Practice opportunities to implement the components of successful communication

Developing Teams ................................................................. (PD 2)
- Explore obstacles that hinder successfully motivating and developing others
- Examine strategies to better develop engagement team members

Business Presentation Skills ....................................................... (Comm 8)
- List essential skills for exceptional presenters
- Practice delivering business presentations

Building an Intentional Network ................................................. (PD 2.5)
- Delve into steps to take to begin conversations that lead to winning new business

Leading Teams ................................................................. (PD 4)
- Assess self-awareness around topics of diversity
- Review strategies to build trust
- Analyze internal and external motivational factors
- Explore the impact of a team leader on the motivation of individual team members

LEARNING OBJECTIVES

- List and apply best practices for making successful presentations in the business setting.
- Describe strategic activities to grow a professional network, including key people within your firm, and existing and potential clients.
- Analyze and practice best approaches to tackle difficult conversations with clients and team members.
- Demonstrate leadership skills by identifying and recognizing your own biases, listing strategies to motivate the individuals on your engagement teams, and prioritizing the professional development of staff.

GROUP & INDIVIDUAL COACHING

20-20 is excited to announce that we have partnered with Intend 2 Lead a leadership development firm that coaches CPAs to access the Dimension of Possible the place where fear is no longer the enemy and love reigns. www.intend2lead.com

For more information about how you can wrap group and or individual coaching around our programs, please contact us for further details.
GROUP LIVE
AUDIT TRAINING

In-House Pricing 2020

PEAK SEASON:

MAY 1ST – AUGUST 31ST 2020
OCTOBER 16TH 2020 – JANUARY 15TH 2021

AUDIT LEVELS 1-6

Daily Instructor Rate $3,299

>24 Participants 125/pp/day
+ $35* per participant/material charge

NON-PEAK SEASON:

JANUARY 16TH – APRIL 30TH 2020
SEPTEMBER 1ST – OCTOBER 15TH 2020

AUDIT LEVELS 1-6

OPTION ONE
(>15 PARTICIPANTS)

Daily Instructor Rate $3,099

>24 Participants 125/pp/day
+ $35* per participant/material charge

OPTION TWO
(UP TO 15 PARTICIPANTS)

Daily Instructor Rate $2,399

>10 Participants 125/pp/day
+ $35* per participant/material charge

Instructor out-of-pocket expenses are additional. Our maximum class size is 30.

* Our course materials are provided electronically. Should you request printed materials, there will be an additional $30 per person fee plus shipping costs.

CUSTOMIZED PROGRAMS

Daily Instructor Rate $3,599*

Course Modification Fee:

Up to 8 hours ........................................ $500
9-16 hours ........................................... $750
17-24 hours ........................................ $1,000
Course Materials ..................................... $35pp

Course material fee may vary depending on the selections of modules and program length.

Customized pricing is used when you make modifications to our off the shelf programs. This pricing does not include content development.

CONTACT 20•20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

20-20 Services
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Level One

LEVEL ONE SUMMARY
Level One is designed for individuals who are beginning their career. It provides practical training for each of the important areas a new tax preparer would encounter when preparing tax returns. The program also provides personal skills training related to professionalism and etiquette. This interactive program includes the preparation of an individual tax return, as well as an S Corporation tax return, using real life source documents.

MODULE SUMMARY

<table>
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<tr>
<th>Module Title</th>
<th>Duration</th>
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<tr>
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<td>12 hours</td>
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<tr>
<td>Business Tax Topics</td>
<td>5 hours</td>
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<tr>
<td>Prepare an Individual Tax Return</td>
<td>2 hours</td>
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<tr>
<td>Prepare a C Corporation Tax Return</td>
<td>(Optional Upon Request)</td>
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</table>

The course material utilizes case studies pulled from current, real life tax scenarios.

CONTACT 20•20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

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LEVEL TWO SUMMARY

Level Two is designed for staff tax preparers. The program covers both individual and business tax subjects. It focuses on delivering a core understanding of the common tax topics that tax preparers encounter every day. The business tax section of the program covers the fundamental tax laws for each type of business entity, as well as other topics, such as book to tax reconciliation, basis, and depreciation. The program also provides skills training related to communication, obtaining and organizing information, and time management. This program includes extension case study exercises and tax court case review.

MODULE SUMMARY

Business Tax Topics ................................................. 17 hours
- C Corporations
- S Corporations
- Introduction to LLCs and Partnerships
- Schedules K & M-1
- Basis Fundamentals – S Corporation
- Depreciation
- State Apportionments

Individual Tax Topics .............................................. 5 hours
- Adjustments to Income
- Selected Sch C & Rental Property Topics
- Alternative Minimum Taxes

Foundational Skills ................................................. 2 hours
- Communication – Business Writing
- Self-Management & Organization

The course material utilizes case studies pulled from current, real life tax scenarios.
Level Three

LEVEL THREE SUMMARY
Level Three is designed for individuals that are beginning the transition from tax preparer to tax reviewer and advisor. The program covers individual and business tax themes, as well as an introduction to estate and trust tax law. This course is designed to challenge the participants core tax knowledge needed to become a tax reviewer. The program also provides skills training designed for those juggling the role of preparer and reviewer.

MODULE SUMMARY

Business Tax Topics ......................................................... 12 hours
- Advising on Business Creation
- Built in Gains
- Basis
- Deferred Taxes
- Passive Activities & At Risk Rules

Individual Tax Topics ..................................................... 6 hours
- Retirement Contributions & Distributions
- Equity Based Compensation
- AMT and the Minimum Tax Credit

Estates, Trusts, & Gift Taxes ............................................ 2 hours
- Intro to Estates, Trusts, & Gifts Taxes

Foundational Skills ......................................................... 4 hours
- Reviewing Tax Returns
- Providing Feedback
- Project Planning
- Time Management

The course material utilizes case studies pulled from current, real life tax scenarios.

LEARNING OBJECTIVES
- Discuss the advantages and disadvantages of the various types of business entities in order to advise on business creation.
- Review the principles of selected core business income tax topics.
- Explain the tax treatment of selected individual income tax topics.
- Identify the basics of estate/trust taxation as well as gift tax law.
- Improve on tax return review techniques and learn to provide effective and constructive feedback.
- Manage information, clients, and projects more efficiently.

CONTACT 20-20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com
Level Four

LEVEL FOUR SUMMARY
Level Four is designed to advance the skills and knowledge of participants. This program covers individual and business topics, such as foreign taxes, and state nexus. Significant portions of the course focus on LLC and Partnership taxes, business sales and exchanges, as well as estate, gift, and trust tax law. The program also provides professional skills training focused on managing, supervising, training, and delegating.

MODULE SUMMARY

Business Tax Topics .................................................. 11 hours
- LLC and Partnership Tax Issues
  - Basis and At-Risk
  - Capital Accounts
  - Partner Distributions
  - Partner Contributions
- Various Tax Elections
- State Tax Nexus
- Equity vs Asset Sales & Exchanges

Individual Tax Topics ........................................... 6 hours
- Foreign Taxes
- Tax Planning
- Cancellation of Debt

Estates & Trusts ..................................................... 4 hours
- Estate Tax Law
- Types of Trusts
- Gift Taxes

Foundational Skills .............................................. 3 hours
- Supervising, Training, and Delegating
- Work Life Balance
- Meeting People & Networking

The course material utilizes case studies pulled from current, real life tax scenarios.

CONTACT 20•20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com
Level 5

LEVEL FIVE SUMMARY
This course is designed to begin the development of management level skills. The ideal candidate to take this program is an experienced senior tax accountant.

This two day program is entirely devoted to the skills essential to becoming a supervisor and effective future leader in a public accounting firm. Participants will have an opportunity to practice vital leadership, communication and organization strategies.

MODULE SUMMARY
- Leadership & Management
- Supervising and Motivating
- Provide Written and Verbal Feedback
- Conflict Management
- Creative Problem Solving
- Project Management
- Time Management
- Business Development & Networking

The course material utilizes case studies pulled from current, real life tax scenarios.
BOOTCAMP: LLCs and Partnerships

This program is designed to immerse the participants in the many details of LLC and Partnership tax law. The material covers the range from big picture concepts to detailed specific nuances. The interactive approach includes lecture, and group activities, as well as comprehensive case studies.

THE TOPICS INCLUDE:

- Introduction to LLCs and Partnerships
- Basis and At-Risk
- Passive Activities & At Risk Rules
- Partner Distributions
- Partner Contributions
- Capital Accounts
- Payments to Partners
- Special Allocations and Substantial Economic Effect
- Sale of Partnership Interest
- IRC 754 Election Adjustment
- Comprehensive Case Studies

The course material utilizes case studies pulled from current, real life tax scenarios.

MODULE INFORMATION

Program Duration: 2 days
Prerequisite: 2-5 Years Professional Experience
Level of Instruction: Intermediate
Delivery Method: Group / Live
CPE Credits: 16 hours
Taxes – 16

LEARNING OBJECTIVES

- Build a foundation of knowledge by discussing the core Limited Liability and Partnership tax issues.
- Explore advanced tax concepts that are encountered when preparing Limited Liability and Partnership tax returns.

CONTACT 20•20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

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BOOTCAMP:
Estates, Gifts and Trusts

This program is designed to provide the participants with an in-depth understanding of the multiple levels of taxation encountered in the area of Estates, Gifts & Trusts. The material covers a range of topics from basic planning to detailed requirements of the asset transfer process. The interactive approach includes lecture and group activities, as well as comprehensive case studies.

THE TOPICS INCLUDE:
- Death of a Taxpayer
- Estate Taxes
- Gifting Strategies
- Fiduciary Taxes
- Trust Agreements
- Types of Trusts
- Generation Skipping Transfer Tax
- Basis
- Grantor Trusts
- Planning
- Comprehensive Case Studies

The course material utilizes case studies pulled from current, real life tax scenarios.

MODULE INFORMATION

Program Duration 2 days
Prerequisite 4+ Years Professional Experience
Level of Instruction Intermediate
Delivery Method Group / Live
CPE Credits 16 hours
Taxes – 16

LEARNING OBJECTIVES

- Build an understanding of the steps and requirements when a client dies.
- Develop a foundation for the planning and information flow of asset transfers.
- Explore the use of trusts in the Estate and Probate planning arena and the income taxation issues that arise within.
- Review the tax principles of generation skipping transfers.
- Introduce the complex nature and intricate uses of grantor trusts.
- Explore the advanced tax issues encountered in asset transfers during life and at death.

CONTACT 20-20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

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This program is designed to introduce the participants to rules that govern Tax-Exempt Organizations. The material will begin with basic concepts and progress through detailed and complex nuances. Particular focus will be given to the application documents as well as the annual filing requirements.

The interactive approach includes lecture, numerous discussion questions, and group activities.

THE TOPICS INCLUDE:
- Application for Exempt Status
- Private Foundation
- Public Charity
- Donor Advised Fund
- Political Organizations
- Unrelated Business Taxable Income
- Allocation of Expenses
- Forms and Disclosures

The course material utilizes case studies pulled from current, real life tax scenarios.
## EXPERIENCED MANAGER PROGRAM (EMP) SUMMARY

The EMP is designed for individuals who have 2+ years of experience in the manager role in public accounting. This 2.5 day program will explore the skills necessary for seasoned managers to develop into future leaders of the firm. The EMP provides a deep dive on the topics relating to leading teams, crucial conversations, business development, and a heavy emphasis on business presentation skills. Participants will have an opportunity to explore and build upon their strengths, and to identify strategies to work through challenges.

### MODULE SUMMARY

**Successful Communication** .................................................. (Comm 3.5)
- Analyze three components of successful communication; intentional communication, active listening skills and the role of non-verbal communication
- Practice opportunities to implement the components of successful communication

**Developing Teams** ............................................................... (PD 2)
- Explore obstacles that hinder successfully motivating and developing others
- Examine strategies to better develop engagement team members

**Business Presentation Skills** ............................................... (Comm 8)
- List essential skills for exceptional presenters
- Practice delivering business presentations

**Building an Intentional Network** .......................................... (PD 2.5)
- Delve into steps to take to begin conversations that lead to winning new business

**Leading Teams** ................................................................. (PD 4)
- Assess self-awareness around topics of diversity
- Review strategies to build trust
- Analyze internal and external motivational factors
- Explore the impact of a team leader on the motivation of individual team members

### GROUP & INDIVIDUAL COACHING

20-20 is excited to announce that we have partnered with Intend 2 Lead a leadership development firm that coaches CPAs to access the Dimension of Possible the place where fear is no longer the enemy and love reigns. [www.intend2lead.com](http://www.intend2lead.com)

For more information about how you can wrap group and or individual coaching around our programs, please contact us for further details.

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### MODULE INFORMATION

<table>
<thead>
<tr>
<th>Program Duration</th>
<th>2 ½ days</th>
</tr>
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<tbody>
<tr>
<td>Prerequisite</td>
<td>1+ Yrs. Management Experience</td>
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<td>Level of Instruction</td>
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<td>Personal Development (PD)</td>
<td>8.5</td>
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<tr>
<td>Advanced Preparation</td>
<td>None</td>
</tr>
</tbody>
</table>

### LEARNING OBJECTIVES

- List and apply best practices for making successful presentations in the business setting.
- Describe strategic activities to grow a professional network, including key people within your firm, and existing and potential clients.
- Analyze and practice best approaches to tackle difficult conversations with clients and team members.
- Demonstrate leadership skills by identifying and recognizing your own biases, listing strategies to motivate the individuals on your engagement teams, and prioritizing the professional development of staff.

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**V2020A**

### CONTACT 20-20 SERVICES

Beckie Reilly  
Executive VP – Sales  
beckie.reilly@20-20services.com

20-20 Services  
[www.20-20services.com](http://www.20-20services.com)
CUSTOMIZED PROGRAMS

Daily Instructor Rate $3,599*

Course Modification Fee:
- Up to 8 hours ........................................ $500
- 9-16 hours ........................................... $750
- 17-24 hours ........................................ $1,000

Course Materials ................. $33 – 99pp

Course material fee may vary depending on the selections of modules and program length.

Customized pricing is used when you make modifications to our off the shelf programs.
This pricing does not include content development.

GROUP LIVE TAX TRAINING

In-House Pricing 2020

PEAK SEASON:

OCTOBER 19TH, 2020 – JANUARY 15TH, 2021

LEVEL 1-3 (THREE DAYS) ................................................ $3,299 per day
+ $99* per participant/material charge

LEVEL 4 (THREE DAYS) ................................................ $3,599 per day
+ $99* per participant/material charge

LEVEL 5 (TWO DAYS) ................................................ $3,599 per day
+ $66* per participant/material charge

BOOTCAMPS (TWO DAYS) ............................................. $3,599 per day
+ $66* per participant/material charge

NON-PEAK SEASON:

JANUARY 20TH – OCTOBER 16TH, 2020

LEVEL 1-3 (THREE DAYS) ................................................ $3,199 per day
+ $99* per participant/material charge

LEVEL 4 (THREE DAYS) ................................................ $3,499 per day
+ $99* per participant/material charge

LEVEL 5 (TWO DAYS) ................................................ $3,499 per day
+ $66* per participant/material charge

BOOTCAMPS (TWO DAYS) ............................................. $3,499 per day
+ $66* per participant/material charge

Each additional participant over 24 is $125 per person / per day, up to a maximum class size of 30 participants. Printing, shipping, if applicable, and instructor out-of-pocket expenses are additional.

*Our course materials are provided electronically. Should you request printed materials, there will be an additional $40 per person fee for Levels 1-5 and $30 for the LLC & Partnership Bootcamp.

The course material utilizes case studies pulled from current, real life tax scenarios.
Introducing:

BLENDED LEARNING

We are thrilled to be introducing a new method of program delivery in 2020: Blended Learning. For several years, we’ve heard concerns from our clients about the increasing costs of training space, travel, meals and loss of billable hours. In response to those concerns, we created a flexible and dynamic blended learning training solution for our most popular group-live training programs. 20-20 now offers our audit staff levels 1, 2, 3 and 4 training programs and soon to be our tax staff levels 1, 2, 3 and 4 training in a NEW blended delivery format. We are one of a small number of providers who are NASBA Blended Learning approved.

WHAT IS BLENDED LEARNING?

This new delivery format allows for 25% of the training curriculum to be delivered before and after the classroom session.

WHAT CAN BE EXPECTED FOR THE PRE- AND POST-CLASSROOM WORK ASSIGNMENTS?

The assignments are performed individually via our learning platform. Activities are varied and engaging, and may be comprised of reading assignments, video instruction, exercises and case studies. Completed assignments will be brought to class for further discussion.

HOW IS THE CPE ADMINISTRATION MANAGED?

Since many of our clients are not NASBA approved for this delivery method, 20-20 will serve as the CPE Sponsor for our blended learning programs in all aspects, including the administrative tasks, evaluation delivery and CPE certificate issuance.

WHAT ARE THE BENEFITS OF BLENDED LEARNING?

There are numerous benefits to a blended learning course curriculum, here are just a few:

- Reduced overall participant travel expenses – which could be significant
- Focused classroom attention on the most relevant learning objectives
- Flexibility for the participants to manage pre- and post-work assignments at a time convenient for them
- Reduction of administrative time with 20-20 serving as the NASBA Sponsor

We are happy to answer any questions you may have about our blended learning programs. As always, reach out to us with your questions at 855.988.2020. Please also take the time to review the course outlines provided within this section as well as the pricing details, which are also included within.
NEW IN 2020!
Blended Learning Option

Benefits
- Participants are primed for learning by completing pre-class activities
- Maximize the effectiveness of in-class time by focusing on the highest value, engaging and group focused activities
- Assess future training needs through post-class application and assessments
- Pre- and post-course activities can be completed at a time that’s convenient for participants
- Reduce travel and lodging costs and add back available time for billable client service projects

Includes
- Pre-course assignments, which include video instruction taught by 20-20’s seasoned presenters, individual case studies and activities
- Participants bring completed pre-work assignments to class for discussion and feedback
- Post-course activities include instructions for application of skills learned and personal assessment of learning needs

Blended Learning training delivery will be available in **2020** for **Audit Training** and coming soon to **Tax Training Levels 1-4**!

Contact 20-20 Services to learn more about our new blended learning delivery option!
LEVEL ONE SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format! This program incorporates self-directed learning activities with group live training to provide flexibility and value!

New Hire training is designed for individuals with limited practical experience on audits. The program provides critical skill training for new associates related to performing and documenting audit procedures. The program addresses the skills by examining and practicing audit procedures in the common audit areas assigned to newer associates. Utilization of the accounting records from a real small business creates a realistic simulation in the classroom. The program also provides training on certain key foundational skills necessary to be successful in the profession.

MODULE SUMMARY

Audit Knowledge and Skills .............................................................. 10 hours
• Role of the New Hire and Professional Skepticism (Aud 2)
• Audit Procedures (Aud 2)
• Audit Process (Aud 2)
• Risk Assessment Procedures & Walkthroughs (Aud 2)
• Preparing Audit Documentation (Aud 2)

Accounting for and Auditing of Financial Statement Areas .......... 11 hours
• Accounts Payable (Aud 2)
• Accounts Receivable (Aud 2)
• Cash (Aud 3)
• Inventory (Aud 2)
• Property, Plant & Equipment (Aud 2)

Foundational Skills ............................................................................ 3 hours
• Listening Skills (Comm 2)
• Professionalism (PD 1)

LEARNING OBJECTIVES

• Describe the general audit process including the gathering of information, uses of risk assessments, performance of procedures, and the reporting process.
• Perform and document common basic audit procedures such as vouching, tracing, confirming, inspecting, and observing.
• Take instruction and complete common tasks and audit procedures in areas often assigned to newer associates such as cash, accounts payable, inventory, and accounts receivable.
LEVEL TWO SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format! This program incorporates self-directed learning activities with group live training to provide flexibility and value!

Staff Training is designed for staff accountants with one busy season of experience. This program includes significant content targeted for tasks and procedures performed by the more experienced staff person on the engagement. Topics include updating internal control documentation, performing walkthroughs, sampling techniques, valuation testing for accounts receivable and data analytics. In addition, the program provides skill training on select key foundational skills necessary for success in the public accounting profession.

MODULE SUMMARY

Audit Knowledge and Skills .................................................. 19 hours
- Role of Audit Staff and Professional Skepticism (Aud 2)
- Risk Based Auditing (Aud 1)
- Substantive Analytical Procedures (Aud 2)
- Audit Process (Aud 2)
- Fraud (Aud 2)
- Understanding and Documenting Internal Controls (Aud 2)
- Understanding the Entity (Aud 2)
- Substantive Sampling (Aud 2)
- Data Analytics (Aud 3)
- Beyond the Basics (Aud 1)

Accounting and Auditing of Financial Statement Areas .................. 2 hours
- Accounts Receivable (Aud 2)

Foundational Skills ................................................................. 3 hours
- Performing Effective Inquiries (Comm 1/Aud 1)
- Business Ethics (BE 1)
LEVEL THREE SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format! This program incorporates self-directed learning activities with group live training to provide flexibility and value!

New In-Charge Training is designed for individuals transitioning to the role of Senior or In-Charge on the audit engagement team. This program includes significant content on the audit process, data analytics, project management, supervision, and file review to prepare the participant for in-field leadership responsibilities. The program includes significant technical content related to evaluating activity level controls, assessing and responding to risk and performing tests of controls. This program will challenge participants to put the audit process together and step into a more advanced role on the audit team.

MODULE SUMMARY

**Audit Knowledge and Skills**
- Developing Expectations for Analytical Procedures (Aud 2)
- Reviewing Audit Documentation (Aud 2.5)
- Audit Process & Understanding the Entity (Aud 1.5)
- Evaluating Activity Level Controls (Aud 1.5)
- Risk Assessment (Aud 1.5)
- Responding to Risk (Aud 1)
- Role of an In-Charge and Professional Skepticism (Aud 2)
- Control Testing (Aud 1.5)
- Data Analytics (Aud 3)

**Foundational Skills**
- Project Management (MS 2)
- Supervision Styles & Providing Feedback (Aud 1.5)
- Time Management & Organization (PD 2)
- Teaching & Delegating (PD 2)

CONTACT 20•20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

20-20 Services
www.20-20services.com
LEVEL FOUR SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format! This program incorporates self-directed learning activities with group live training to provide flexibility and value!

Experienced In-Charge training is designed for individuals with experience as the in-field leader. The program is designed to advance the skills and effectiveness of participants. The program addresses more advanced audit process steps, such as evaluating management, and setting and responding to financial statement level risks, including those created from a lack of entity level controls. The program challenges participants to create custom responses to the risks on their engagements. The program provides a variety of training related to technical accounting and auditing topics. In addition, the program provides robust research based content related to supervising for effective and efficient performance.

MODULE SUMMARY

Audit Knowledge and Skills .............................................................. 16 hours
- Role of a Senior and Professional Skepticism (Aud 2)
- Estimates (Aud 2)
- Risk Assessment Procedures (Aud 1)
- Responding to Financial Statement Level Risk (Aud 2.5)
- Responding to Assertion Level Risk (Aud 3.5)
- General Technology Controls (Aud 2)
- Data Analytics (Aud 3)

Accounting and Auditing of Financial Statement Areas .................. 2 hours
- ASC 606: Revenue Recognition Issues (Acct 2)

Foundational Skills ............................................................................ 6 hours
- Supervising & Motivating Team Members (Aud 2)
- Communicating Within and Across Teams (Comm 2)
- Creating Business Presentations (Comm 2)

LEARNING OBJECTIVES

- Evaluate the design effectiveness of a client’s entity level and technology controls.
- Design custom audit programs to respond to assessed risks.
- Address challenging accounting and auditing issues in areas such as revenue recognition, accounting estimates.
- Assess self and other individuals’ motivation and personal style for leading and communicating.
- Practice delivering a business presentation.
BLENDED LEARNING PROGRAM
Audit Pricing 2020

PEAK SEASON:
MAY 1ST – AUGUST 31ST 2020
OCTOBER 16TH 2020 – JANUARY 15TH 2021

$9,999 for up to 12 participants
>12 Participants 125/pp
+ $35* per participant/material charge

NON-PEAK SEASON:
JANUARY 16TH – APRIL 30TH 2020
SEPTEMBER 1ST – OCTOBER 15TH 2020

$8,999 for up to 12 participants
>12 Participants 125/pp
+ $35* per participant/material charge

Instructor out-of-pocket expenses are additional.

* Our course materials are provided electronically. Should you request printed materials, there will be an additional $30 per person fee plus shipping costs.
LEVEL ONE SUMMARY
20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format!

Level One is designed for individuals who are beginning their career. It provides practical training for each of the important areas a new tax preparer would encounter when preparing tax returns. The program also provides personal skills training related to professionalism and etiquette. This interactive program includes the preparation of an individual tax return, as well as an S Corporation tax return, using real life source documents.

MODULE SUMMARY

**Individual Tax Return** ........................................... 12 hours
- Filing Status & Dependency
- Compensation
- Interest & Dividends
- Capital Gains & Losses
- Self-Employment
- Residential Rental Properties
- Adjustments to Income
- Standard & Itemized Deductions
- Individual Tax Credits
- Documentation

**Prepare an Individual Tax Return** .......................... 2 hours

**Foundational Skills** ............................................. 2 hours
- Professionalism

**Business Tax Topics** ........................................... 5 hours
- Introduction to Business Taxes
- Schedules K & M-1
- Depreciation

**Prepare an S Corporation Tax Return** ....................... 3 hours

**Prepare a C Corporation Tax Return** ....................... (Optional Upon Request)

The course material utilizes case studies pulled from current, real life tax scenarios.
BLEND LEARNING INFORMATION

Program Duration CPE 24 hours
Prerequisite 6-18 Months Professional Exp.
Level of Instruction Intermediate
Delivery Method Blended Learning
Before Class 5 hours
Group Live (2 days) 18 hours
After Class 1 hour
Advanced Preparation None

LEARNING OBJECTIVES

- Identify the fundamental tax laws governing C Corporations, S Corporations, Limited Liability Companies, and Partnerships.
- Calculate permanent differences, timing differences, taxable income, separately stated items, and ordinary income.
- Review the tax principles of other business topics such as basis, depreciation, and state apportionments.
- Explain the tax treatment of selected individual income tax topics.
- Explore selected tax principles for rental property and self-employment income.
- Compute alternative minimum tax adjustments and preferences.
- Improve communication, business writing, and organizational skills.

LEVEL TWO SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format!

Level Two is designed for staff tax preparers. The program covers both individual and business tax subjects. It focuses on delivering a core understanding of the common tax topics that tax preparers encounter every day. The business tax section of the program covers the fundamental tax laws for each type of business entity, as well as other topics, such as book to tax reconciliation, basis, and depreciation. The program also provides skills training related to communication, obtaining and organizing information, and time management. This program includes extension case study exercises and tax court case review.

MODULE SUMMARY

Business Tax Topics ................................................................. 17 hours
- C Corporations
- S Corporations
- Introduction to LLCs and Partnerships
- Schedules K & M-1
- Basis Fundamentals – S Corporation
- Depreciation
- State Apportionments

Individual Tax Topics ............................................................... 5 hours
- Adjustments to Income
- Selected Sch C & Rental Property Topics
- Alternative Minimum Taxes

Foundational Skills ................................................................. 21 hours
- Communication – Business Writing
- Self-Management & Organization

The course material utilizes case studies pulled from current, real life tax scenarios.
BLENDED LEARNING PROGRAM

Level Three

LEVEL THREE SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format!

Level Three is designed for individuals that are beginning the transition from tax preparer to tax reviewer and advisor. The program covers individual and business tax themes, as well as an introduction to estate and trust tax law. This course is designed to challenge the participants’ core tax knowledge needed to become a tax reviewer. The program also provides skills training designed for those juggling the role of preparer and reviewer.

MODULE SUMMARY

Business Tax Topics .......................................................... 12 hours
• Advising on Business Creation
• Built in Gains
• Basis
• Deferred Taxes
• Passive Activities & At Risk Rules

Individual Tax Topics ....................................................... 6 hours
• Retirement Contributions & Distributions
• Equity Based Compensation
• AMT and the Minimum Tax Credit

Estates, Trusts, & Gift Taxes .............................................. 2 hours
• Intro to Estates, Trusts, & Gifts Taxes

Foundational Skills ............................................................. 4 hours
• Reviewing Tax Returns
• Providing Feedback
• Project Planning
• Time Management

The course material utilizes case studies pulled from current, real life tax scenarios.

BLENDED LEARNING INFORMATION

Program Duration CPE .................................................. 24 hours
Prerequisite ................................................................. 2+ Years Professional Exp.
Level of Instruction ...................................................... Intermediate
Delivery Method .......................................................... Blended Learning
Before Class ................................................................. 5 hours
Group Live (2 days) ..................................................... 18 hours
After Class ................................................................. 1 hour
Advanced Preparation ................................................ None

LEARNING OBJECTIVES

• Discuss the advantages and disadvantages of the various types of business entities in order to advise on business creation.
• Review the principles of selected core business income tax topics.
• Explain the tax treatment of selected individual income tax topics.
• Identify the basics of estate/trust taxation as well as gift tax law.
• Improve on tax return review techniques and learn to provide effective and constructive feedback.
• Manage information, clients, and projects more efficiently.

CONTACT 20•20 SERVICES

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LEVEL FOUR SUMMARY

20-20 Services’ blended learning courses combine before- and after-class activities with group live training to provide the 20-20 training experience in a new delivery format!

Level Four is designed to advance the skills and knowledge of participants. This program covers individual and business topics, such as foreign taxes, and state nexus. Significant portions of the course focus on LLC and Partnership taxes, business sales and exchanges, as well as estate, gift, and trust tax law. The program also provides professional skills training focused on managing, supervising, training, and delegating.

MODULE SUMMARY

Business Tax Topics ........................................................................... 11 hours
- LLC and Partnership Tax Issues
  - Basis and At-Risk
  - Capital Accounts
  - Partner Distributions
  - Partner Contributions
- Various Tax Elections
- State Tax Nexus
- Equity vs Asset Sales & Exchanges

Individual Tax Topics ........................................................................... 6 hours
- Foreign Taxes
- Tax Planning
- Cancellation of Debt

Estates & Trusts ................................................................................. 4 hours
- Estate Tax Law
- Types of Trusts
- Gift Taxes

Foundational Skills ............................................................................ 3 hours
- Supervising, Training, and Delegating
- Work Life Balance
- Meeting People & Networking

The course material utilizes case studies pulled from current, real life tax scenarios.
BLENDED LEARNING PROGRAM

Tax Pricing 2020

PEAK SEASON:

OCTOBER 19TH 2020 – JANUARY 15TH 2021

FLAT FEE BLENDED LEARNING PRICE .................................................. $9,999 for up to 12 participants
>12 Participants 125/pp
Tax Levels 1-4: $99* per participant/material change

NON-PEAK SEASON:

JANUARY 20TH – OCTOBER 16TH 2020

FLAT FEE BLENDED LEARNING PRICE .................................................. $8,999 for up to 12 participants
>12 Participants 125/pp
Tax Levels 1-4: $99* per participant/material change

Instructor out-of-pocket expenses are additional.

* Our course materials are provided electronically. Should you request printed materials, there will be an additional $40 per person fee for Levels 1-4.

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AUDIT & TAX LICENSING
Material Licensing Program

Many CPA firms choose to license 20-20 learning content and use formally trained in-firm instructors as discussion leaders. In addition to allowing you to deliver the training when you choose, licensing 20-20 training materials allows a firm to address three critical practice management issues:

1. Developing a well-rounded skill set for the next generation of leaders
2. Producing a unique professional development path for highly valued staff
3. Reducing training costs paid to external service providers

THE LICENSING ADVANTAGE

<table>
<thead>
<tr>
<th>Features</th>
<th>Benefits</th>
<th>Results</th>
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</thead>
<tbody>
<tr>
<td>20-20 provides a complete set of materials including detailed leader’s guides, PowerPoint slides, case studies, exercises, and solutions guides</td>
<td>Deliver firm-specific, customized training experiences that reflect firm methodologies, policies, and values</td>
<td>Build unique firm culture, and enable consistent application of firm-specific methodologies and policies</td>
</tr>
<tr>
<td>You identify firm personnel most qualified to teach the materials</td>
<td>Reduce external training spend and redirect savings to provide the additional training desired but never in the budget</td>
<td>Create a cadre of future leaders with the poise, communication skills, and experience necessary for business development</td>
</tr>
<tr>
<td>20-20 conducts a train the trainer session to improve their instructing skills and prepare these instructors for classroom success</td>
<td>Provide firm-wide exposure and a unique professional opportunity for a select group of future leaders</td>
<td>Improve retention of high-value staff</td>
</tr>
<tr>
<td>Your instructors deliver firm-specific training to your staff</td>
<td>Deliver training when and where you want</td>
<td>Highly tailored training for your professional</td>
</tr>
</tbody>
</table>

To learn more about 20-20 Services LLC’s Material Licensing Program, please contact: Beckie Reilly • (855) 988.2020 • or visit www.20-20services.com
Our pricing for the 20-20 Material Licensing Program for 2020 is as follows:

### Audit Pricing

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<th></th>
<th>LEVELS 1, 2, 3 AND 4</th>
<th>LEVELS 5 AND 6</th>
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<td>Per Participant</td>
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<td>Per Instructor</td>
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<td><strong>50 – 99 Participants</strong></td>
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<tr>
<td>Per Participant</td>
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<td>$198</td>
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<td>Per Instructor</td>
<td>$570</td>
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<td><strong>100 – 149 Participants</strong></td>
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<tr>
<td>Per Participant</td>
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<td>$170</td>
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<td>Per Instructor</td>
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<td><strong>150 – 199 Participants</strong></td>
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<td>Per Participant</td>
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<td>Per Instructor</td>
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<td><strong>200+ Participants</strong></td>
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<td>Per Participant</td>
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</tr>
<tr>
<td>Per Instructor</td>
<td>$570</td>
<td>$400</td>
</tr>
</tbody>
</table>

Each additional instructor guide per level is 50% of initial price.

There is a minimum purchase of five participant manuals and one instructor guide for each level licensed. Participant purchases are cumulative when determining manual pricing. (For example, purchasing for 25 Level 2 Audit participants and 55 Level 4 participants would result in cumulative purchase of 80 participants resulting in a $255 price per participant per the above pricing table.)

### Tax Pricing

<table>
<thead>
<tr>
<th></th>
<th>LEVELS 1, 2, 3 AND 4</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 – 49 Participants</strong></td>
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</tr>
<tr>
<td>Per Participant</td>
<td>$380</td>
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<tr>
<td>Per Instructor</td>
<td>$570</td>
</tr>
<tr>
<td><strong>50 – 99 Participants</strong></td>
<td></td>
</tr>
<tr>
<td>Per Participant</td>
<td>$345</td>
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<tr>
<td>Per Instructor</td>
<td>$570</td>
</tr>
<tr>
<td><strong>100 – 149 Participants</strong></td>
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<tr>
<td>Per Participant</td>
<td>$323</td>
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<tr>
<td>Per Instructor</td>
<td>$570</td>
</tr>
<tr>
<td><strong>150 – 199 Participants</strong></td>
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<tr>
<td>Per Participant</td>
<td>$289</td>
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<tr>
<td>Per Instructor</td>
<td>$570</td>
</tr>
<tr>
<td><strong>200+ Participants</strong></td>
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<tr>
<td>Per Participant</td>
<td>$272</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$570</td>
</tr>
</tbody>
</table>

Many clients are using our materials in an electronic format. However we do offer a printed option. If you would like to purchase our printed materials, we pass through their printing and shipping costs. Printing costs can be estimated at $20 per participant binder and $30 per Instructor Guide and shipping costs will vary.

Orientation and train-the-trainer program pricing varies depending on your needs and goals. Please call us to discuss further.
CUSTOMIZED PROGRAMS

20-20’s Design Studio

CUSTOM COURSE INSTRUCTIONAL DESIGN SERVICES

20-20 Services has an in-house team of instructional designers lead by Lindsay Guerriere that create and modify course content to meet firms’ specific needs!

Our team includes subject matter experts in accounting, auditing, tax and professional development as well as experienced instructional designers. If you’d like to modify course content or create a new course, please reach out to our team to discuss the details!

Examples of projects completed by our Customization Group include:

- Modifying course content to include firm specific forms and guidance
- Adding messaging from other trainings to reinforce concepts and increase consistency
- Modifying examples in a course to more closely reflect a firm’s client base
- Creating custom agendas for courses of different lengths
- Working with firm SMEs to create a new course or module on a special topic
- Modifying group live training content for a virtual classroom environment

"Lindsay is relatable, a good public speaker, considerate, calm and collected."

Lindsay Guerriere
INSTRUCTOR

Lindsay supports the product development and customization efforts at 20-20 Services LLC and provides audit training to public accounting professionals. Lindsay has over 10 years of experience in public accounting. Prior to joining 20-20, she previously worked in audit at Deloitte & Touche LLP. After Lindsay progressed to the role of Audit Senior Manager, she pursued a different role within Deloitte’s Learning Group, where she found her passion for teaching while developing and conducting learning programs to meet curriculum needs for Deloitte’s audit professionals.

Lindsay earned her bachelor’s degree in accounting and master’s degree in taxation, both from the University of Connecticut. Lindsay is CPA licensed in the state of Massachusetts.
# Communication

<table>
<thead>
<tr>
<th>CPE Credits</th>
<th>Field of Study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Listening Skills (Basic)</td>
<td>2</td>
</tr>
<tr>
<td>Performing Effective Inquiries (Basic)</td>
<td>2</td>
</tr>
<tr>
<td>Electronic Communication &amp; Documentation (Int)</td>
<td>1.5</td>
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<tr>
<td>Communication Within and Across Teams (Int)</td>
<td>2</td>
</tr>
<tr>
<td>Creating Business Presentations (Int)</td>
<td>2</td>
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</table>

# Supervision

<table>
<thead>
<tr>
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<th>Field of Study</th>
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<tbody>
<tr>
<td>Supervision Styles &amp; Providing Feedback (Int)</td>
<td>1.5</td>
</tr>
<tr>
<td>Teaching &amp; Delegating (Int)</td>
<td>2</td>
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<tr>
<td>Supervising and Motivating Team Members (Int)</td>
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<tr>
<td>Leading Teams to Success (Int)</td>
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<tr>
<td>Mentoring the Future (Int)</td>
<td>1</td>
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<tr>
<td>Providing Written and Verbal Feedback (Adv)</td>
<td>2</td>
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<tr>
<td>Conflict Management (Adv)</td>
<td>2</td>
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<tr>
<td>Leadership &amp; Management (Adv)</td>
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# Audit Procedures

<table>
<thead>
<tr>
<th>CPE Credits</th>
<th>Field of Study</th>
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<tbody>
<tr>
<td>Audit Procedures (Basic)</td>
<td>2</td>
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<tr>
<td>Cash (Basic)</td>
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<tr>
<td>Inventory (Basic)</td>
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<tr>
<td>Inventory (Int)</td>
<td>2</td>
</tr>
<tr>
<td>Accounts Receivable (Basic)</td>
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</tr>
<tr>
<td>Accounts Receivable (Int)</td>
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</tr>
<tr>
<td>Property, Plant &amp; Equipment (Basic)</td>
<td>2</td>
</tr>
<tr>
<td>Accounts Payable (Basic)</td>
<td>2</td>
</tr>
<tr>
<td>Substantive Analytical Procedures (Basic)</td>
<td>2</td>
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<tr>
<td>Developing Expectations for Analytical Procedures (Int)</td>
<td>2</td>
</tr>
<tr>
<td>Analytical Procedures (Adv)</td>
<td>2</td>
</tr>
<tr>
<td>Fraud (Basic)</td>
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<tr>
<td>Substantive Sampling (Basic)</td>
<td>2</td>
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<tr>
<td>Beyond the Basics (Int)</td>
<td>1</td>
</tr>
<tr>
<td>Control Testing (Int)</td>
<td>1.5</td>
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<tr>
<td>Creative Use of Data Extraction Software (Int)</td>
<td>1</td>
</tr>
<tr>
<td>Introduction to Data Analytics in the Audit (Basic)</td>
<td>3</td>
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Digital Strategy for Audit Leadership (Int) | 2 | AUD |
Estimates (Int) | 2 | AUD |
Commitments and Contingencies (Int) | 1.5 | AUD/ACCT |
Auditing Fair Value and Using the Work of a Specialist (Adv) | 1 | AUD |
Interim Procedures, Including Internal Control (Adv) | 2 | AUD |
Revenue Recognition Fundamentals (Basic) | 2 | AUD |
ASC 606: Revenue Recognition Issues (Adv) | 2 | ACCT |
Lease Accounting Fundamentals (Basic) | 2 | AUD/ACCT |
Case Study in Accounting for Leases (Adv) | 2 | ACCT |
Responding to Risk (Int) | 1 | AUD |
Responding to Assertion Level Risk (Int) | 3.5 | AUD |
Responding to Financial Statement Level Risk (Int) | 2.5 | AUD |
Designing Risk-Based Audit Procedures (Adv) | 2 | AUD |
Results of Substantive Audit Procedures (Adv) | 1 | AUD |
## Audit Process

<table>
<thead>
<tr>
<th>CPE CREDITS</th>
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<tr>
<td>Audit Process (Basic) 1</td>
<td>2 AUD</td>
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<tr>
<td>Audit Process &amp; Risk Assessment Procedures (Basic) *</td>
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</tr>
<tr>
<td>Audit Process (Int) 2</td>
<td>2 AUD</td>
</tr>
<tr>
<td>Audit Process &amp; Understanding the Entity (Int) 3</td>
<td>1.5 AUD</td>
</tr>
<tr>
<td>Risk Based Auditing (Basic) 2</td>
<td>1 AUD</td>
</tr>
<tr>
<td>Risk Based Audit (Adv) *</td>
<td>1 AUD</td>
</tr>
<tr>
<td>Preparing Audit Documentation (Basic) 1</td>
<td>2 AUD</td>
</tr>
<tr>
<td>Reviewing Audit Documentation (Int) 3</td>
<td>2.5 AUD</td>
</tr>
<tr>
<td>File Review &amp; Documentation (Adv) *</td>
<td>2 AUD</td>
</tr>
<tr>
<td>Uncorrected Misstatements &amp; Control Deficiencies (Adv)</td>
<td>1 AUD</td>
</tr>
<tr>
<td>The Future of Auditing (Adv) *</td>
<td>1 AUD</td>
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<tr>
<td>Learning from Inspection Reports (Adv)</td>
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<td>Advising Clients on Recent Accounting Changes (Adv) 5</td>
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## Personal Development

<table>
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<tr>
<th>CPE CREDITS</th>
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<tbody>
<tr>
<td>Professionalism (Basic) 1</td>
<td>1 PD</td>
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<tr>
<td>Business Ethics (Basic) 2</td>
<td>1 BE</td>
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<tr>
<td>Business Etiquette (Basic) *</td>
<td>1 PD</td>
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<tr>
<td>Time Management &amp; Organization (Int) 3</td>
<td>2 PD</td>
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<tr>
<td>Meeting People &amp; Networking (Int) 4</td>
<td>1 PD</td>
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<tr>
<td>Interpersonal Skills (Int) *</td>
<td>2 PD</td>
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<tr>
<td>Building Trust in a Diverse Workplace (Int) *</td>
<td>2 PD</td>
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<tr>
<td>Creative Problem Solving (Adv) 5</td>
<td>2 PD</td>
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<tr>
<td>Time Management &amp; Organization (Adv) 5</td>
<td>2 PD</td>
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<tr>
<td>Business Development &amp; Networking (Adv) 5</td>
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## Risk Assessment & Internal Controls

<table>
<thead>
<tr>
<th>CPE CREDITS</th>
<th>FIELD OF STUDY</th>
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<tbody>
<tr>
<td>Understanding the Entity (Basic) 2</td>
<td>2 AUD</td>
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<tr>
<td>Understanding &amp; Documenting Internal Controls (Basic) 3</td>
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<tr>
<td>Risk Assessment Procedures &amp; Walkthroughs (Basic) 1</td>
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</tr>
<tr>
<td>Risk Assessment Procedures (Int) *</td>
<td>1 AUD</td>
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<tr>
<td>Evaluating Activity Level Controls (Int) 3</td>
<td>1.5 AUD</td>
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<tr>
<td>Risk Assessment (Int) 3</td>
<td>1.5 AUD</td>
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<tr>
<td>General Technology Controls (Int) 4</td>
<td>2 AUD</td>
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<tr>
<td>Planning for Efficient, Quality Audits (Adv) *</td>
<td>2 AUD</td>
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<tr>
<td>Case Study in Risk Assessment (Int) 4</td>
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</table>
# BUILD YOUR OWN

## Tax Program Menu 2020

### Individual Taxes

<table>
<thead>
<tr>
<th>Topic</th>
<th>Level</th>
<th>CPE Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Gains and Losses</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Compensation</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Filing Status, Personal Exemptions &amp; Dependency</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Individual Tax Credits</td>
<td>Level 1</td>
<td>1.5</td>
</tr>
<tr>
<td>Interest &amp; Dividends</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Adjustments to Income</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Rental Properties</td>
<td>Level 1</td>
<td>1.5</td>
</tr>
<tr>
<td>Self-Employment</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Standard &amp; Itemized Deductions</td>
<td>Level 1</td>
<td>2</td>
</tr>
<tr>
<td>Alternative Minimum Taxes</td>
<td>Level 2</td>
<td>2</td>
</tr>
<tr>
<td>Cancellation of Debt</td>
<td>Level 4</td>
<td>2</td>
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<tr>
<td>Adjustments to Income</td>
<td>Level 2</td>
<td>1</td>
</tr>
<tr>
<td>Selected Schedule C &amp; Rental Property Topics</td>
<td>Level 2</td>
<td>2</td>
</tr>
<tr>
<td>Alternative Minimum Taxes</td>
<td>Level 3</td>
<td>2</td>
</tr>
<tr>
<td>Equity Based Compensation</td>
<td>Level 3</td>
<td>2</td>
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<tr>
<td>Passive Activities &amp; At Risk Rules</td>
<td>Level 3</td>
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<tr>
<td>Retirement Contributions &amp; Distributions</td>
<td>Level 3</td>
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<tr>
<td>Tax Planning</td>
<td>Level 4</td>
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<tr>
<td>Foreign Taxes</td>
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<tr>
<td>Preparation of an Individual Tax Return</td>
<td>Level 1</td>
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### Corporate Taxes

<table>
<thead>
<tr>
<th>Topic</th>
<th>Level</th>
<th>CPE Hours</th>
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</thead>
<tbody>
<tr>
<td>Introduction to Business Tax Topics</td>
<td>Level 1</td>
<td>1</td>
</tr>
<tr>
<td>Depreciation</td>
<td>Level 1</td>
<td>2</td>
</tr>
<tr>
<td>C Corporations</td>
<td>Level 2</td>
<td>3</td>
</tr>
<tr>
<td>S Corporations</td>
<td>Level 2</td>
<td>2</td>
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<tr>
<td>Basis Fundamentals - S Corporation</td>
<td>Level 2</td>
<td>2</td>
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<tr>
<td>Depreciation</td>
<td>Level 2</td>
<td>3</td>
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<tr>
<td>Schedule K &amp; M-1</td>
<td>Level 2</td>
<td>3</td>
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<tr>
<td>State Apportionments</td>
<td>Level 2</td>
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<tr>
<td>Advising on Business Creation</td>
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<td>Basis</td>
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<td>Deferred Taxes</td>
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<td>Built in Gains</td>
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<td>State Tax Nexus</td>
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<td>Various Tax Elections</td>
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<tr>
<td>Prepare an S Corporation Tax Return</td>
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<tr>
<td>Prepare a C Corporation Tax Return Plug &amp; Play*</td>
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<tr>
<td>Equity vs Asset Sales &amp; Exchanges</td>
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### Other Material

<table>
<thead>
<tr>
<th>Topic</th>
<th>Level</th>
<th>CPE Hours</th>
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</thead>
<tbody>
<tr>
<td>Introduction to Estates, Gifts &amp; Trusts</td>
<td>Level 3</td>
<td>2</td>
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<tr>
<td>Estates, Gifts, &amp; Trusts</td>
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<td>2</td>
</tr>
<tr>
<td>Tax Exempt Organizations</td>
<td>Plug &amp; Play*</td>
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### LLC & Partnerships

<table>
<thead>
<tr>
<th>Topic</th>
<th>Level</th>
<th>CPE Hours</th>
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</thead>
<tbody>
<tr>
<td>Introduction to LLCs and Partnerships</td>
<td>Level 2</td>
<td>3</td>
</tr>
<tr>
<td>Basis and At-Risk</td>
<td>Level 4</td>
<td>2</td>
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<tr>
<td>Capital Accounts</td>
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<tr>
<td>Partner Distributions</td>
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<tr>
<td>Partner Contributions</td>
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<tr>
<td>Payments to Partners</td>
<td>Plug &amp; Play*</td>
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<tr>
<td>Sale of Partnership Interest</td>
<td>Plug &amp; Play*</td>
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<tr>
<td>Special Allocations and Substantial Economic Effect</td>
<td>Plug &amp; Play*</td>
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<td>IRC 754 Elections</td>
<td>Plug &amp; Play*</td>
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<tr>
<td>Case studies</td>
<td>Plug &amp; Play*</td>
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*Plug and Play denotes optional material that can be added or substituted for modules in our off the shelf programs.
ACCOUNTING & AUDITING
INTERACTIVE WORKSHOP

2020 Accounting and Auditing Clinic

This course provides in-depth, hands-on coverage of recent developments in accounting, auditing, and financial reporting. Strong emphasis is placed on the practical application of selected newly issued and/or effective authoritative pronouncements affecting practitioners who perform or supervise compilation, review, and/or audit engagements for small and middle-market, privately held businesses. The session is designed for a high level of interaction between the instructor and participants.

CONTENT SUMMARY*

The State of the Profession Report ................................................ 0.5 hours
A concise update on trends affecting the CPA profession currently and in the future. Topics expected to be covered include, but are not limited to:
- Reference Rate Reform – GAAP Considerations Due to LIBOR’s Demise
- Navigating the Jumble of AI, Robotics, and Audit Data Analytics

Private Company Financial Reporting ........................................... 0.5 hours
- Private Company Council – Activities, Influence, and Agenda
- Delayed Implementation Timetable for Major New Standards

Accounting Standards Codification® Developments ...................... 4 hours
- Leases Revisited – Adoption at New Extended Implementation Date
  - Transition Year Considerations
  - Disclosures – Sample Private Company Notes to Financial Statements
  - Comprehensive Case Study
  - Interaction with Newly Issued VIE Relief
- Simplifications to Accounting for Income Taxes
- Changes to Fair Value Disclosure Requirements
- Targeted Improvements to Hedge Accounting
- New Definition of a Business

Audit and Assurance Services ........................................................ 2 hours
- Changes to Published Audit Methodologies for 2020
- Post-Mortem Review of Revenue Standard Audit Issues
- Audit Reporting Changes – Commercial Audits and ERISA Audits
- Newly Issued and/or Effective Statements on Auditing Standards (SASs)
- Risk Assessment Standards and Linkage – Focus by Peer Reviewers
- 2018 Revision of the GAO Yellow Book

Professional Ethics Developments* ............................................... 1 hour

PROGRAM INFORMATION

Program Duration 1 Day
Prerequisites Basic Knowledge of US GAAP and US GAAS
Level of Instruction Update
Delivery Method Group / Live
CPE Credit Hours* Accounting – 5
  Auditing – 2
  Ethics – 1
  8 hours
Advance Preparation None

LEARNING OBJECTIVES

- This session will enable participants to apply selected newly issued and effective technical accounting and auditing pronouncements and provide advice to clients on related implementation issues.

CONTACT 20-20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com

* Topics, duration, and the allocation of CPE credits between fields of study are subject to change to accommodate late-breaking developments. Each state board of accountancy has the final authority on the acceptance of ethics-related content for credit.
Best Practices in Risk-Based Auditing

Best Practices in Risk-Based Auditing is designed for either groups of experienced auditors or for entire audit departments of mixed experience levels. The program travels through the audit process sharing both common struggles as well as best practices for completing audits effectively and efficiently. The program includes a high level of participant interaction, various illustrations and activities designed to promote improved performance and consistency of audit procedures in the selected areas.

**TOPICS, TIMING AND CONTENT SUMMARY***

**Introduction** ................................................................. 1 hour
- Goal and objectives
- Brief history of efficiency and effectiveness of audits

**Risk Based Auditing Topics** ........................................... 8 hours
- Risk Assessment Procedures
  - Materiality assessment
  - Understanding the entity
  - Understanding & evaluating internal controls
- Risk Assessment & Design of Responses
  - Risk summary form and assessments
  - Team meetings
  - Audit program development
- Further Audit Procedures
  - Non-statistical substantive sampling
  - Analytical procedures
  - Internal control testing
- Evaluating and Concluding
  - Evaluating & reporting control deficiencies
  - Evaluating, documenting, & reporting results

**Documentation** ............................................................. 4 hours
- Purpose and rules of audit documentation
- Quality and efficiency improvement opportunities

**Project Management** .................................................... 3 hours
- Client management
- Internal team and project management
- Engagement wrap-up

* Timing, topics and discussions can be adjusted based on the group needs.

---

**PROGRAM INFORMATION**

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<tr>
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<td>Delivery Method</td>
<td>Group / Live</td>
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<tr>
<td>Advance Preparation</td>
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**LEARNING OBJECTIVES**

- Describe key requirements for risk-based audits
- List best practices for executing risk-based auditing procedures
- Identify and apply ideas and techniques for improving performance and consistency of engagements

---

**CONTACT 20-20 SERVICES**

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

20-20 Services
www.20-20services.com

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* Topics, duration, and the allocation of CPE credits between fields of study are subject to change to accommodate late-breaking developments. Each state board of accountancy has the final authority on the acceptance of ethics-related content for credit.

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INTERACTIVE WORKSHOP

Accounting for Leases of Lessees

This course provides in-depth, hands-on coverage of new ASC Topic 842, the revised lease accounting standard. Strong emphasis is placed on hands-on, real-life case studies that will be encountered in practice by practitioners who perform or supervise compilation, review, and/or audit engagements for small and middle-market, privately held businesses. The session is designed for a high level of interaction between the instructor and participants.

CONTENT SUMMARY*

Introduction and How to Identify a Lease
Included in Another Contract ............................................................ 1 hour
• Reading, abstracting, and analyzing leases and other commercial contracts to determine whether they contain lease provisions that require separate accounting under the new standard.
• Separating lease components, nonlease components, and non-components included in a contract.

Computing and Recording Lease Obligations and Right of Use Assets ............................................................ 2 hours
• Revised criteria for distinguishing between operating and finance leases
• Short-term lease exception for leases of 12 months or less
• New practical expedient for determining applicable discount rate
• Accounting for variable lease payments
• Consideration of likelihood of exercise of renewal options
• Accounting for initial direct costs of the lessee – Narrowed definition
• Effects of purchase options and residual value guarantees
• Effects of lease modifications
• Accounting for incentives provided by the lessor
• Computing amortization and impairment of the right-of-use asset

Presentation and Disclosure ........................................................ 0.5 hours
• Presentation in each of the three basic financial statements
• New quantitative and qualitative disclosure requirements

Other Lessee Issues ...................................................................... 0.5 hours
• Leases between related parties
• Effects on accounting for income taxes and on loan covenants
• Deposits
• Accounting for leasehold improvements
• Adoption and transition considerations
• Sale and leaseback

OPTIONAL 2-HOUR ADD-ON MODULE ON ACCOUNTING FOR LEASES OF LESSORS IS AVAILABLE

Course materials include our unique Lease Topic Navigator Tool

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CONTACT 20•20 SERVICES
Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com
Revenue from Contracts with Customers

This course provides a comprehensive, hands-on introduction to ASC Topic 606: Revenue from Contracts with Customers. The course emphasizes the Core Principle of the standard through a deep-dive into the 5-Step Model. Using real-life, industry-specific examples, group discussion, and case studies, this program enables the accountant or auditor to confidently apply the requirements of the standard. The course is designed for a high level of interaction between the instructor and participants with opportunity to practice concepts learned.

**COURSE SUMMARY***

**Introduction** ................................................................. 0.5 hours
- The new standard in a nutshell
- Key areas of change from current GAAP
- Lessons from early adopters

**Five Steps to Revenue Recognition** ................................. 4 hours
- In-depth review of the five steps
- Key issues and hidden surprises in each step
- Real-life examples and exercises for various industries and Baseline’s experience

**Other Issues** ................................................................. 2 hours
- Exploration of other complex issues affecting a variety of scenarios and industries, such as: contract costs, right of return, warranties, licensing, and principal vs. agent considerations

**Transition, Presentation, and Disclosure** .......................... 1 hour
- Transition options with relevant examples
- Expanded disclosures requirements and related data considerations
- How companies are doing it

**Implementation, Internal Controls, and/or Auditing Issues** .......................... 0.5 hours
- This module can be customized to focus on implementation issues or auditing issues in adoption of Topic 606 as desired.

**Consultation Option (CPE not Awarded)** .......................... 4-8 hours
- Review client-specific situations with Baseline professional working through unique fact patterns. This course is customizable to various lengths and prioritization of topics.

Register at www.20-20services.com beginning February 1, 2020

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**MODULE INFORMATION**

**Program Duration** 8 Hours

**Prerequisite** Basic knowledge of accounting

**Level of Instruction** Intermediate

**Delivery Method** Group/Live

**CPE Credits**
- Accounting – 8 hours

**Advanced Preparation** None

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**LEARNING OBJECTIVES**

- Describe the requirements of ASC 606: Revenue from Contracts with Customers.
- Apply requirements of ASC 606: Revenue from Contracts with Customers to various business transactions and scenarios.

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* Topics, duration, and the allocation of CPE credits between fields of study are subject to change to accommodate late-breaking developments.

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**CONTACT 20-20 SERVICES**

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com

20-20 Services
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PUBLIC AUDIT & TAX
STAFF TRAINING
2020 Public Training Programs

In 2020, we'll be offering our very popular public audit and tax staff training programs under the blended learning delivery method. For more information on the blended learning delivery option, please see the details provided within that tab of this catalog or call us for all the details. Our public staff training programs are a terrific training option for numerous reasons! Most of the firms who participate in our public programs are small to mid-sized firms where there is not enough staff at a specific level of training to justify the cost of having us in-house. Public training is a terrific option in these situations and we deliver the same content that we do in our off the shelf programs we deliver in-house. You can review the program outlines for our public training programs in the Audit & Tax Blended Learning tab within this catalog. Audit levels 1-4 offer 24 hours of CPE, and Audit levels 5 and 6 offer 16 hours of CPE. Tax Level 2 – 4 offer 24 hours of CPE.

WHO BENEFITS FROM PUBLIC TRAINING?

- Small and mid-sized firms seeking outstanding training
- Larger firms who hire professionals in between their regularly scheduled in-house training dates
- “Just-in-Time” training for staff at any level of any sized firm
- Firms who use “destination trainings” in attractive locations to incent and reward staff

AUDIT

<table>
<thead>
<tr>
<th>BALTIMORE, MD</th>
<th>BOSTON, MA</th>
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<tbody>
<tr>
<td><strong>Level 1</strong>: December 7-8</td>
<td><strong>Level 1</strong>: December 3-4</td>
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<tr>
<td><strong>Level 2</strong>: October 26-27</td>
<td><strong>Level 2</strong>: November 2-3</td>
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<tr>
<td><strong>Level 3</strong>: November 9-10</td>
<td><strong>Level 3</strong>: November 16-17</td>
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<tr>
<td><strong>Level 4</strong>: December 9-10</td>
<td><strong>Level 4</strong>: November 18-19</td>
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<td><strong>Level 5</strong>: October 28-29</td>
<td><strong>Level 5</strong>: November 11-12</td>
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<td><strong>Level 6</strong>: November 11-12</td>
<td><strong>Level 6</strong>: November 11-12</td>
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AUDIT Pricing:

- Levels 1-4 $875/per person
- Level 5-6 $583/per person

TAX

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<tr>
<th>BOSTON, MA</th>
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<tr>
<td><strong>Level 2</strong>: July 13-14</td>
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<tr>
<td><strong>Level 3</strong>: July 15-16</td>
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<tr>
<td><strong>Level 4</strong>: August 3-4</td>
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TAX Pricing:

- $975/per person

To learn more about 20-20 Services Public Training Programs, please contact: Beckie Reilly • (855) 988.2020 • or visit www.20-20services.com
PRESENTATION SERIES
PIFS 1.0
Presentation, Instruction & Facilitation Skills for Instructors

20-20 proudly offers our popular PIFS program as a pillar of our Presentation Series offerings. This program provides significant opportunity for each participant to apply and practice the presentation skills and techniques taught during the program. The program is highly interactive and co-taught with an instructor to participant ratio of 8:1 or lower. The PIFS program can be customized to each firm's specific needs, however our 1.0 PIFS offering is designed for public accounting professionals; Seniors – Partners who play a role in delivering training at the firm.

**PROGRAM INFORMATION**

<table>
<thead>
<tr>
<th><strong>Program Duration</strong></th>
<th>12 hours</th>
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<tbody>
<tr>
<td><strong>Prerequisite</strong></td>
<td>1+ Years Professional Experience</td>
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<tr>
<td><strong>Level of Instruction</strong></td>
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<tr>
<td><strong>Delivery Method</strong></td>
<td>Group / Live</td>
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<tr>
<td><strong>CPE Credits</strong></td>
<td>12 hours</td>
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<tr>
<td><strong>Communications &amp; Marketing</strong></td>
<td>12 hours</td>
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</table>

**Advance Preparation**
Participants must bring materials for a 10-minute presentation to the course. Time to modify the presentation and prepare will be provided during the course.

**LEARNING OBJECTIVES**

- List key characteristics and skills necessary for successful presentation, instruction and facilitation.
- Improve various platform and presentation skills.
- Describe and apply best practices for making...

**PRESENTATION SERIES**

**PIFS 1.0**
Presentation, Instruction & Facilitation Skills for Instructors

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PRESENTATION SERIES

PIFS 2.0
Presentation, Instruction & Facilitation Skills for Experienced Instructors

This course is a follow-up to our popular PIFS: Presentation, Instruction and Facilitation Skills course. In this course, experienced instructors will hone their skills and take their teaching to the next level. The course combines a self-assessment of prior presentation experiences, best practices for classroom-style instruction and practice presentations with video review and feedback. This is a highly interactive course that provides participants practical skills they can apply in their next presentation to increase audience engagement.

COURSE SUMMARY

Introduction Presentations ......................................................... 1 hour
- Participants deliver a short presentation and are video-taped for review and feedback during the course.

Self-Assessment ...................................................................... 1 hour
- Participants will complete a self-assessment that provides information about their strengths and weaknesses in delivering presentations.

Presentation Principles ......................................................... 7 hours
- The course explores six principles of outstanding presentations and provides practice opportunities throughout. Topics include:
  o Learning objectives
  o Understanding and engaging the audience
  o Creating impact in the classroom
  o Presentation Structure
  o Managing visual aids
  o Staging and preparation

Practice Presentations, Feedback and Post-Course Action Items ........................................ 3 hours
- Participants will deliver a final presentation to the class demonstrating the key principles explored throughout the course.
- Presentations will be video-taped for post-course review.

CONTACT 20-20 SERVICES

Beckie Reilly
Executive VP – Sales
beckie.reilly@20-20services.com
20-20 Services
www.20-20services.com
A part of our Presentation Skills Series offerings, this one and a half day course is designed for experienced professionals who deliver business presentations in a variety of settings, such as:

- board meetings,
- conferences,
- speeches,
- industry events, and working groups,
- client proposals and more.

Each participant will have significant opportunity to apply the skills and techniques taught. This program allows participants to develop the necessary skills to deliver a business presentation with confidence.

**COURSE SUMMARY**

**Core Presentation Concepts** ................................................. 1 hour
- Identify characteristics and skills needed for success

**Skills** .................................................................................. 4 hours
- Presentations skills such as eye contact, use of voice, movement, and others
- Multiple practice opportunities (varying lengths)

**Practice Presentations and Feedback** ................................. 7 hours
- Participants will deliver a final presentation to the class demonstrating the skills and best practices reviewed and feedback received throughout the program

**PROGRAM INFORMATION**

<table>
<thead>
<tr>
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<tbody>
<tr>
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<tr>
<td>Communications &amp; Marketing – 12</td>
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</tbody>
</table>

**Advance Preparation**
Participants must bring materials for a 10-minute presentation to the course. Time to modify the presentation and prepare will be provided during the course.

**LEARNING OBJECTIVES**

- List key characteristics and skills necessary for successful business presentations
- Describe and apply best practices for making successful business presentations
This course is an exciting new addition to 20-20’s Presentation Skills curriculum! In this 2-part, web-delivered course, instructors of virtual classroom programs will develop the skills necessary to instruct an engaging web-based training. Part 1 combines an overview of the tools and skills required to deliver an exceptional virtual training program and tips to keep the learner engaged. Part 2 provides participants opportunities to practice with feedback from instructors and peers. This is a highly interactive course, delivered via the web, that provides participants with practical skills to confidently lead programs in a virtual classroom setting.

COURSE SUMMARY

PART 1:
Virtual Classroom Basics ............................................................ 1.0
- Explore common tools and functionality for delivering presentations in a virtual classroom setting
- Use organizational tools to plan and deliver a successful course

Presenting in the Virtual Classroom ............................................. 1.0
- Discuss tips and best practices to deliver engaging programs that meet defined learning objectives
- Participants will learn to troubleshoot common missteps in delivering virtual classroom courses.

PART 2:
Practice Presentations .................................................................. 2.0
- Deliver a mock virtual classroom presentation utilizing the tools, functionality and best practices explored throughout the course
- Consider feedback provided by instructor(s) and peers and create an action plan for continued growth

LEARNING OBJECTIVES

- Identify tools and best practices for delivering a training program in a virtual classroom setting
- Describe common challenges in virtual classroom training and list strategies for managing those challenges
- Deliver a highly engaging, informative and professional virtual presentation
WEBINAR SERIES
NEW IN 2020!

20-20 Webinar Series

In response to feedback from our clients, 20-20 is excited to be launching our first Webinar series in 2020. Our webinars will be unique in that the titles will be extremely relevant and timely. They will be either 1 or 2 CPE hours in length and we’ll be offering them to both individuals and to firms or associations to purchase for in-house delivery to their professionals. Our subject matter will cross all disciplines; audit, accounting, tax, and soft skills. Below please find a listing of our initial offerings, and their short descriptions. Keep in touch with us via our website, www.20-20services.com for further program titles and public program delivery dates. If you have any questions in regards to our webinar series, please feel free to contact Beckie Reilly at 855.988.2020 or email her at Beckie.Reilly@20-20services.com.

**BLOCKCHAIN THE MOVIE:**
The amazing origin story of Blockchain rising from the financial crisis to the introduction of bitcoin and now saving the world!

Blockchain has been described as a transformative technology that will fundamentally change our relationships with third-party intermediaries including banks, lawyers and accountants. Blockchain technology has the potential to be a significant disruptor in terms of how business transactions are initiated, authorized and recorded. It has been compared in magnitude to the introduction of the internet. But, what is Blockchain, how does it work and why should we care?

<table>
<thead>
<tr>
<th>Hours</th>
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<tr>
<td>Instructor</td>
<td>Garth Sheriff</td>
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**ARTIFICIAL INTELLIGENCE:**
Are we handing over our professional judgment to machine learning?

Artificial Intelligence (AI) has been in our collective awareness since the introduction of the villainous computer HAL 9000 in Stanley Kubrick’s classic film 2001. AI has had a few moments in popular culture such as supercomputer IBM Watson’s appearance on Jeopardy in 2011 but has typically been seen as more science fiction than reality. Today, we are interacting with AI more than we ever have and more than what we might realize. Common interactions with AI include the use of Google Home, Netflix and Amazon. The future is now for AI.

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**UNIQUE RISKS IN AUDITING NOT FOR PROFIT ORGANIZATIONS**

Not for profit organizations have very different strategic objectives as compared to commercial enterprises. They often have differing and unique risks. In this webinar, we will discuss those unique risks and, most importantly, we’ll discuss what the auditor can do to respond to those risks and by doing so reduce the audit risk in various areas.

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<tr>
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<tr>
<td>Instructor</td>
<td>George Zoglio</td>
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**TOP TEN COMPLIANCE RISKS IN AN EMPLOYEE BENEFIT PLAN**

The US Department of Labor (DOL) and Internal Revenue Service (IRS) continually find similar compliance and audit issues when performing plan examinations and reviews of CPA firm employee benefit workpapers. In this webinar, we will discuss the top ten compliance risks and how the auditor can respond to those risks, as well as providing timely and value added business advisory recommendations to their benefit plan clients.

<table>
<thead>
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<th>Hours</th>
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<tbody>
<tr>
<td>Instructor</td>
<td>George Zoglio</td>
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</table>
REVENUE RECOGNITION: AVOIDING PITFALLS ENCOUNTERED BY OTHERS

Much can be learned from studying the issues that have arisen in companies that implemented ASC 606 prior to the effective date for privately held businesses and not-for-profit organizations. This course explores these issues in order to assist CPAs in assisting their clients in avoiding similar experiences.

Hours 2 CPE hours
Instructor Ralph Nach

THE “LEASED” COMMON DENOMINATOR: LESSOR ACCOUNTING CHANGES

Fundamentals of FASB Accounting Standards Codification® (ASC) 842 from the standpoint of the lessor/landlord.

Hours 2 CPE hours
Instructor Ralph Nach

THE “LEASED” COMMON DENOMINATOR: LESSEE’S BALANCE SHEETS TRANSFORMED

Fundamentals of FASB Accounting Standards Codification® (ASC) 842 from the standpoint of the lessee/tenant.

Hours 2 CPE hours
Instructor Ralph Nach

PENSION AUDITING AND REPORTING CHANGES: APPLYING SAS 136 IN PERFORMING AND REPORTING ON ERISA AUDITS

Coverage of the AICPA Auditing Standards Board’s (ASB’s) Statement on Standards for Auditing Standards (SAS) No. 136, Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA.

Hours 1.5 CPE hours
Instructor Ralph Nach

DYNAMIC AGREED-UPON PROCEDURES ENGAGEMENTS - NEW STANDARDS PROVIDE FLEXIBILITY TO PRACTITIONERS

Coverage of the AICPA Auditing Standards Board’s (ASB’s) Statement on Standards for Attestation Engagements (SSAE) No. 19 on Agreed-Upon Procedures Engagements.

Hours 1.5 CPE hours
Instructor Ralph Nach

RISK ASSESSMENT AS A TOOL FOR BETTER, MORE PROFITABLE AUDITS

A thorough review of required risk assessment procedures (RAPs) emphasizing their importance in performance of efficient and effective audits.

Hours 2 CPE hours
Instructor Ralph Nach

To learn more about 20-20 Services Webinar Series, please contact:
Beckie Reilly • (855) 988.2020 • or visit www.20-20services.com
WEBINAR SERIES

Pricing 2020

**INDIVIDUALS**

- $50pp for 2 CPE Hours
- $40pp for 1.5 CPE Hours
- $30 for 1 CPE Hour

**FIRMS & ASSOCIATIONS / IN-HOUSE DELIVERY**

- $1,500 minimum; $50pp > 30 for 2 CPE Hours
- $1,250 minimum; $40pp > 30 for 1.5 CPE Hours
- $1,000 minimum; $30pp > 30 for 1 CPE Hour

Our website will be updated throughout the year with additional webinars and public webinar dates, see www.20-20services.com.

For more information or to schedule an inhouse webinar, please contact:

Beckie Reilly - (855) 988.2020 - or email Beckie.Reilly@20-20services.com