BLOOMBERG BNA PROFESSIONAL LEARNING
SUBSCRIPTION COURSE OVERVIEW-CPE COURSES

(LAST UPDATED 5/30/2017)

Bloomberg BNA’s Professional Learning subscription offers CPE eligible courses in live conference, webinar, and self-study formats.

Looking for a topic that you don’t see listed here? Contact us at ProfessionalLearning@bna.com to submit a request for programming on the topics that are of interest to you!

CPE TOPICS COVERED:

- Accounting
- Auditing
- Estates, Gifts and Trusts
- Ethics
- Federal Tax
- International Tax
- Professional Development
- State Tax

LIVE CONFERENCES

Subscribers receive a 20% discount on our conferences around the country. To view the most up-to-date listing of live conferences please visit this page. For a list of past conferences, please email ProfessionalLearning@bna.com.

- ASC 740 Cases and Problems - Arlington, VA (June 5-6, 2017)
- Global Transfer Pricing Conference: DC (June 7-8, 2017)
- Practical Applications of Transfer Pricing Concepts - Washington, DC (June 7-8, 2017)

www.bna.com/professional-learning
WEBINARS

Bloomberg BNA provides around 300 webinars per year delivered by expert speakers to a live audience. Subscribers can attend any webinar free of charge. The webinars range from 60-90 minutes with time at the end of each session for Q&A. Webinars provide CPE and/or CLE credit depending on the course. New webinars are added to www.bna.com/learning on a daily basis as new speakers sign on with us.

Please note that anything marked as a past webinar is a past program that has not been converted into a self-study format at this time. Subscribers may request recorded copies of the presentations at no cost, however no credit will be given for viewing this format.

ACCOUNTING:

- Effective M&A Transactions: How to Streamline Your M&A Due Diligence Process (past webinar – 7/26/16)
- Transforming Enterprises: Unlocking Value through Spin-Offs (past webinar – 8/3/16)
- Budgeting and Planning for Overseas Expansion (past webinar – 9/8/16)
- New York State and City Residency Audits (past webinar – 2/3/17)
- Global Risk: Fraud Detection and Investigations across Jurisdictions (past webinar – 2/15/17)

ESTATES GIFTS AND TRUSTS:

- Unique and Effective Basis Planning – New Tools You Haven’t Seen and Are Sure to Like (past webinar – 3/8/17)

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• Estate Planning Lawyers Can Provide Many Medicaid Planning Structures Without Special Knowledge, But Where are the Boundaries? (past webinar – 3/15/17)
• Fixing It When It’s Broken (past webinar – 4/5/17)
• Planning with LLCs and Limited Partnerships – Interesting Uses (past webinar – 5/3/17)
• Income Tax Planning with Business and Investment Entities - Little-Known Opportunities for Estate Planning and Corporate Advisors (past webinar – 5/10/17)
• Elder Law Strategies (webinar – 6/7/17)
• IRA Planning Opportunities and Pitfalls (webinar – 7/12/17)
• Business Succession Planning Techniques: Passing the Business on Fairly to Family and or Employees Using Income Tax and Investment Smart Methods (webinar – 7/19/17)
• Sophisticated Asset Protection Trust, Offshore LLC and Related Planning (webinar – 8/9/17)
• A Comprehensive Checklist for Succession Planning (webinar – 9/13/17)
• The Most Common Challenges We See from the IRS, and How to Avoid Them (webinar – 10/4/17)
• Essential Non-Tax Planning Considerations for Sophisticated Estate Planners (webinar – 11/1/17)
• Tax Planning for Marriage and Divorce (webinar – 11/8/17)

FEDERAL TAX:
• Excise Taxes- Federal and State Excise Tax Review and Updates (past webinar – 10/26/16)
• Three Advanced Asset Protection Trust Structures That Advisors Will Want to Understand and May Want to Recommend (past webinar – 11/15/16)
• New York State and City Residency Audits (past webinar – 2/3/17)
• U.S. Payroll Outlook: 2017 and the Trump Presidency (past webinar – 2/14/17)
• DOL Fiduciary Rule – Has it Been Trumped and What to Expect in Rule-Related Litigation (past webinar – 2/16/17)
• Tax Equity Structuring and Impact of Potential Tax Reform (past webinar – 5/2/17)
• How Commercial Tenant’s May Save Money by Understanding the Process and Realities of Operating Expense, Real Estate Tax and Utility Billings (past webinar – 5/5/17)
• Separating Business Signals from Political Noise: A Policy Update for Executives (past webinar – 5/22/17)
• Cannabusiness 101: What Accountants Need to Know (past webinar – 5/22/17)
• Section 6103: Just How Confidential Is Tax Return Information? (webinar – 6/15/17)
• EU State Aid—The Role of Transfer Pricing and the Arm’s Length Principle (webinar – 6/16/17)
• Cannabusiness 101: What Accountants Need to Know (webinar – 6/21/17)
• Captive Insurance – The New IRS Approach (webinar – 6/22/17)
• Legal Marijuana: Risk Factors and Valuation Issues to Know in 2017 (webinar – 6/28/17)
• U.S.-EU REITs, UPREITs, and UP-C Structures: FIRPTA and Other Cross-Border Considerations for International Real Estate Investors (webinar – 7/14/17)
• Tax Planning for Marriage and Divorce (webinar – 11/8/17)
INTERNATIONAL TAX:

- Transforming Enterprises: Unlocking Value through Spin-Offs (past webinar – 8/3/16)
- Budgeting and Planning for Overseas Expansion (past webinar – 9/8/16)
- EU State Aid - How Recent Decisions Affect the Tax Practice (past webinar – 2/6/17)
- Chinese Turnover Tax Developments and Reforms (past webinar – 4/13/17)
- International Small Businesses: Tax Planning and Compliance (past webinar – 4/26/17)
- International Transfer Pricing: Beyond the Basics (past webinar – 4/27/17)
- Update on International Tax Forms (past webinar – 4/27/17)
- Recent Tax Updates from India (webinar – 6/8/17)
- Permanent Establishment: How It’s Changing and How to Protect Your Organization (webinar – 6/8/17)
- Operating Abroad: The Complexities of Tax & Accounting Compliance (webinar – 7/15/17)
- EU State Aid—The Role of Transfer Pricing and the Arm’s Length Principle (webinar – 7/16/17)
- Captive Insurance – The New IRS Approach (webinar – 7/22/17)

STATE TAX:

- Transforming Enterprises: Unlocking Value through Spin-Offs (past webinar – 8/3/16)
- Learning from the Bloomberg BNA 2016 State Trust Nexus Survey (past webinar – 10/20/16)
- Excise Taxes- Federal and State Excise Tax Review and Updates (past webinar – 10/26/16)
- U.S. Payroll Outlook: 2017 and the Trump Presidency (past webinar – 2/14/17)
- The 17th Annual Bloomberg BNA Survey of State Tax Departments – Key Findings (past webinar – 5/24/17)
- Cannabusiness 101: What Accountants Need to Know (past webinar – 5/22/17)
- EU State Aid—The Role of Transfer Pricing and the Arm’s Length Principle (webinar – 6/16/17)
- Cannabusiness 101: What Accountants Need to Know (webinar – 6/21/17)
- Tax Planning for Marriage and Divorce (webinar – 11/8/17)

SELF-STUDY COURSES

Bloomberg BNA also provides recorded courses that users can view at their own convenience. This library currently includes over 400 courses and continues to grow each month. We provide two primary formats for self-study courses:

www.bna.com/professional-learning
OnDemand – CLE credit only
- Prior webinars have been converted into self-study courses for CLE credit.

eLearning – CPE credit only
- We offer both video and text only courses
- Additional tax eLearning library - Courses marked with an asterisk below are only available to subscribers and can be accessed only through your Professional Learning classroom! Please contact customercare@bna.com if you are seeing a fee for these courses in your classroom.

ACCOUNTING - *courses marked with an asterisk are available to subscribers only from their classrooms

- Accounting and Auditing Guidance and Resources*
- Accounting Changes and Error Corrections: FASB Statement No.154*
- Accounting for Foreign Currency*
- Accounting for Foreign Currency Transactions - Part I*
- Accounting for Income Taxes*
- Accounting for Marketable Debt and Equity Securities*
- Accounting for Share-based Compensation Under SFAS No. 123R*
- Accounting for the New Revenue Standard Part 1: Overview*
- Accounting for the New Revenue Standard Part 2: New Revenue Recognition*
- Accounting for the New Revenue Standard Part 3: Allocating Transaction Price and Recognizing Revenue*
- Accounting for the New Revenue Standard Part 4: Disclosures, Presentation and Transition Issues*
- Accounting Impairment Issues*
- An Overview of the COSO Framework in the Current Business Environment*
- An Overview of the Revised COSO Framework*
- Business Combinations*
- Comment Letters: Recent Trends and Best Practices*
- Conflict Minerals - The Evolution of Corporate Responsibility*
- Conflict Minerals: SEC Reporting Rules*
- Controllers Roundtable: What Keeps Them Up at Night*
- Disclosure Effectiveness: Unlocking the Potential*
- Emerging Payment Frauds (Cyber and Expense Related)*
- Everything You Wanted to Know, But Were Afraid to Ask, About Accounting*
- Executive Compensation: Who's Concerned with CEO Pay?*
- Fair Value Measurements and Disclosures*
- FASB Accounting Standards Updates Nos. 2014-01 through 2014-08*
- FASB Accounting Standards Updates Nos. 2014-09 Through 2014-13*
- FASB Accounting Standards Updates Nos. 2014-14 through 2014-18*
- FASB/IASB Revenue Project*
- FASB Update: Implementing Revenue Recognition and Leasing Standards*
- Financial Reporting: From Fraud Risks to Integrated Reporting*
- Fraud Update: The Impact of Fraud and Actions to Address Fraud*
- Improving the Closing Process: What It Takes*
- Implementing IFRS 16: What You Need To Do*
- Implementing Your New Accounting System: What It Takes*
- Inventory Measurement: From FASB to Global Supply Chains
- Joint Ventures and Other Collaborative Arrangements*
- Lease Accounting: Your Preparation for ASU 2016-02*
- Mind the GAAP: Non-GAAP Measures Are Increasingly Regulated*
- Often-Overlooked Internal Control Breakdowns in Accounts Payable*
- Prepare for New Demands on Compliance and Controls*
- Preventing and Detecting Financial Fraud: Your Responsibilities*
- Refinancing Debt: Accounting by Debtors*
- Revenue from Contracts with Customers - ASU 2014-09*
- Revenue Recognition: Are You Ready?*
- Revenue Recognition: Principal-Agent Considerations*
- SEC Comment Letters: Recent Trends and Best Practices*
- Simplified Accounting: On the Way to Little GAAP?*
- Stock Buybacks*
- Sustainability Reporting: What It Is, Why It Matters*
- The COSO Internal Control Framework Applied to Real World Cases*
- The Dangers of Improper Revenue Recognition*
- The Developing Expense Receipt Issues*
- The FASB's Strategic Direction*
- The Latest on Whistleblowers: How to Reduce Potential Liability*
- The New Leases Standard: What You Need to Know*
- The Revised COSO Framework - Objectives, Components, Relevant Principles, and Points of Focus*
- Understanding the FASB Accounting Standards Codification*
- What You Need To Do in Implementing IFRS 16*

AUDITING*-courses marked with an asterisk are available to subscribers only from their classrooms

- Anti-Fraud Initiatives in an Era of Social Engineering*
- ASU 2016-02: Lease Accounting - An Overview*
- Audit Sampling v.2*
- Auditing Accounts Receivable and Related Revenue Cycle Accounts (Updated)*
- Auditing Governments and Not-for-Profit Entities*
- Auditing Inventory: Real World Cases (Updated)*
- Auditing Revenue: Real World Cases*
- Auditing with Information Technology (Updated)*
- Best Practices in Cost-Effective Sarbanes-Oxley Compliance (Updated)*
- "Biased" Auditing: Recognizing and Mitigating the Impact of Cognitive Biases on Auditors*
- Compliance Auditing v.2*
- Corporate Governance: A Changing Landscape*
- CPAR - 2015/May, Seg.04 - Auditing Employee Benefit Plans*

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- Ethical Challenges Faced by Independent Auditors: Real World Cases*
- FASB Accounting Standards Updates Nos. 2015-11 through 2015-17*
- Full Disclosures in Financial Reporting (Updated)*
- Gaffes by Independent Auditors: Lessons Learned from the Real World*
- Going Concern Accounting and Auditing Issues*
- Government Contractors: Regulatory, Accounting, and Auditing Issues*
- Growing Concern Accounting and Auditing Issues*
- Lease Accounting - An Overview*
- Potential FCPA Dangers: Do Internal Controls Diminish the Threat?*
- SSARS 21*
- Substantive Procedures in the Auditing Program*
- The Impact of Cognitive Technology: A Game Changer
- The PCAOB’s Attestation Standards*
- The PCAOB’s Focus on Internal Controls*
- The PCAOB’s Risk Assessment Standards*
- Vendor Risk Management: Navigating to SOC Reports*
- What’s Up with Audit Fees?
- Understanding Audit Evidence*

ESTATES GIFTS & TRUSTS-*courses marked with an asterisk are available to subscribers only from their classrooms

- Electing Small Business Trusts (eLearning)
- Estate and Gift Tax Valuation Procedures and Basis Considerations (2014)*

ETHICS-*courses marked with an asterisk are available to subscribers only from their classrooms

- AICPA Ethics*
- Ethics for Accountants (Updated)*
- Ethics for Arizona*
- Ethics for Arkansas*
- Ethics for California*
- Ethics for Colorado*
- Ethics for Delaware*
- Ethics for Florida CPAs*
- Ethics for Hawaii*
- Ethics for Idaho CPAs*
- Ethics for Illinois*
- Ethics for Indiana*
- Ethics for Iowa*
- Ethics of Kansas*
- Ethics for Kentucky*
- Ethics for Maine*

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- Ethics for Maryland*
- Ethics for Massachusetts*
- Ethics for Michigan*
- Ethics for Minnesota*
- Ethics for Mississippi – 2014*
- Ethics for Montana*
- Ethics for Nebraska*
- Ethics for Nevada*
- Ethics for New Hampshire*
- Ethics for New York – Tax Concentration*
- Ethics for North Carolina*
- Ethics for Oklahoma*
- Ethics for Pennsylvania*
- Ethics for Rhode Island*
- Ethics for Vermont*
- Ethics for Washington CPAs – 2016*
- Professional Ethics for Louisiana CPAs*
- Regulatory Review for California CPAs v.2*
- South Carolina Ethics: Overview of the Laws and Regulations for CPAs*
- Texas Ethics: An Overview for CPAs*
- The CPA Who Took on Halliburton - And Won*
- Your Ethics Program: How To Make It Work

**FEDERAL TAX**-courses marked with an asterisk are available to subscribers only from their classrooms

- An Overview of the Federal Estate and Gift Taxes (2014)*
- Basic Marital Tax Matters (Updated)*
- CPAR - 2015/May, Seg.02 - Business Tax Planning: When Substance Trumps Form*
- Electing Small Business Trusts (eLearning)
- Estate and Gift Tax Valuation Procedures and Basis Considerations (2014)*
- Family Tax Planning*
- IRA Essentials (eLearning)
- IRAs and SIMPLE Plans*
- Passive Loss & At-Risk Rules (Updated)*
- Property Dispositions (Updated)*
- Retirement Plans (Updated)*
- Selected Business Expenses (Updated)*
- US Taxation of Foreign Individuals (NRAs) v.2*

**INTERNATIONAL TAX**-courses marked with an asterisk are available to subscribers only from their classrooms

- [Value Added Tax for U.S. Companies](https://www.bna.com/professional-learning) (eLearning – video)
PROFESSIONAL DEVELOPMENT - courses marked with an asterisk are available to subscribers only from their classrooms

- A Framework for Effective Business Presentations*
- Age Discrimination*
- Audit Report Writing*
- Avoiding Boomer Bust: Effective Life Planning for American Baby Boomers*
- Business Plans That Get Results*
- Communication as a Team*
- Communication at Work*
- Conducting Effective Performance Reviews*
- Delegation Skills for Managers and Supervisors*
- Developing Effective E-mail Messages*
- Effective Teaming*
- Fair Labor Standards Act*
- Family and Medical Leave Act*
- How to Supervise People*
- Identity Theft*
- Legal Rules of Hiring and Termination*
- Listening Skills v.2*
- Masterful Time Management*
- Millennials in the Workplace*
- Performance Appraisals that Work*
- Perform Like a Rock Star and Still Have Time for Lunch*
- Presenting Powerfully*
- Selling for the 21st Century*
- Workplace Etiquette*
- Writing Effective Business Reports*
- Writing Effectively at Social Media Sites*

ACCREDITATION FAQS

1. How do I retrieve my certificate?

**Live Conference:** Your CE certificate will be emailed directly to you after the completion of the conference. CLE approval is managed at the state or jurisdiction level and can take up to 4-6 weeks. There are a few states that may take as long as 3 months before approval is granted.

**Webinar:** Your CE certificate should be ready for download in your personal classroom at [https://learning.bna.com](https://learning.bna.com). Please allow 1-3 business days for your certificates to appear in your personal classroom.
classroom, pending the type of credit requested. CLE approval is managed at the state or jurisdiction level and can take up to 4-6 weeks. There are a few states that may take as long as 3 months before approval is granted.

**Self-Study:** Your CE certificate should be ready for download in your personal classroom at [https://learning.bna.com](https://learning.bna.com) upon completion of the course. Please email credits@bna.com if you do not see your desired certificate listed. CLE approval is managed at the state or jurisdiction level and can take up to 4-6 weeks. There are a few states that may take as long as 3 months before approval is granted.

2. **How can I get a copy of the PowerPoint presentation featured in my course?**

**Live Conference:** Presentation materials are handed out at the event. Should you require the materials after the program, please email credits@bna.com.

**Webinar:** The presentation and additional handouts are available for download at any time throughout the presentation in the “Files” pod on the right-hand side of your screen. Materials will also be available in your account on bna.com by going to “My Account” and then “Online Purchases.” The materials and recording will be added to this page within 48 hours of the webinar.

**Self-Study:** Materials for self-study courses can be downloaded from within the course.

3. **Can we view a webinar or self-study course as a group and still receive credit?**

No. Our webinars and self-study courses are configured for individual consumption and intended for (separate) participant critiques. As such, each registrant may earn continuing education credit based on his/her participation during the program. Six polling questions are randomly presented throughout the duration of a webinar, which act as a tool to verify the active participation.

If you are interested in knowing more about Bloomberg BNA’s proctor policies, contact ProfessionalLearning@bna.com.

4. **Is my state preapproved for CLE credit?**

**Preapproved States: A certificate will be provided upon completion**
California, New York, Pennsylvania, Texas
**Attorney Self Applies: A certificate will be provided upon completion**
Delaware, Florida, Hawaii, Idaho, New Hampshire

**Reciprocal credit is granted: A certificate will be provided upon completion**
Alaska, Arizona, Arkansas, Colorado, Connecticut, Montana, New Jersey, North Dakota

**Non MCLE state: Bloomberg BNA can Provide a Certificate of Attendance to attendees**
District of Columbia, Maryland, Massachusetts, Michigan, South Dakota

**States in which we need to apply and receive approval: A certificate will be provided once an approval has been received. This can take four to six weeks, depending on the state.**
Alabama, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Minnesota, Mississippi, Missouri, Nebraska, New Mexico, Nevada, North Carolina, Ohio, Oklahoma, Oregon, South Carolina, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming

5. **How do I request CLE credit for a program?**

**Live Conference:** There will be a sign in/out form at the conference. We require all attendees requesting CLE to sign in and out of the conference. You will also be given a CLE request form at the conference. Please return this to a staff member before the conclusion of the conference.

**Webinar:** At the conclusion of a webinar, individuals interested in requesting credit will be prompted to complete information regarding the requested CLE location and bar number as applicable.

**Self-Study:** If you do not see your jurisdiction in the list of certificates, please email credits@bna.com your jurisdiction and bar number. Please also send an email if you need the accreditations department to submit your attendance upon completion of a course.

6. **What types of credits do Bloomberg BNA programs offer?**

Bloomberg BNA offers a variety of continuing education credit types based on program eligibility. Current credit types available include: CLE, CPE, APA/RCH, SHRM and HRCI.
The best way to determine a program's credit eligibility is to check the blue box on the right hand side of the product page titled “Continuing Education Credits.”

7. **Are Bloomberg BNA courses eligible for credit in all states?**

Bloomberg BNA CPE, RCH, SHRM, and HRCI programs are eligible in all states and locations. Bloomberg BNA CLE programs are pre-approved in the following states: California, New York, Pennsylvania, and Texas. All other requests are subject to approval. Approval process may take approximately 4-6 weeks and is highly dependent on the location being requested.

8. **How do I find out more information related to Bloomberg BNA CLE/CPE?**

The accreditations team can be reached by phone at 800.952.2477 or by e-mail at accreditations@bna.com.