



CFO University Course List

15 November 2008

Table of Contents

Accounting and Auditing Courses	5
Auditing	5
Controls	5
Fraud	5
Financial Statements	6
Financial Reporting.....	6
General.....	6
International GAAP	6
U.S. GAAP.....	7
Ethics Courses	8
Finance Courses	9
Asset Management.....	9
Commodities.....	9
Corporate Finance	9
Credit Risk	9
Economics	11
Equities.....	12
Equity Derivatives.....	12
Financial Building Blocks	12
Fixed Income	13
Foreign Exchange	13
Money Markets	14
Regulations.....	14
Risk Management.....	14
Technical Analysis.....	15
Trade Finance & Letters of Credit.....	15
Treasury Management	15
Financial Planning Education	16
Foundation	16
Continuing Education	16
Tax Courses	17
Accounting Methods & Periods.....	17
Capital Gains and Losses.....	17
Consolidated Tax Returns	17
Corporate Taxes.....	17
Depreciation	17
Expatriate Taxation.....	17
Foreign Tax Credits	18
International Reorganizations	18
International Taxation	18
Miscellaneous Tax.....	18
Partnerships	19
Personal Income Taxes.....	19
State and Local Taxes.....	20
Subchapter C Corporations	20
Tax Procedures and Research	21
Tax Updates	21
Transfer Pricing	21

Industry Courses	22
General Courses	22
Miscellaneous Courses	23
General Courses	23

Course Name	CPE Credits	Course Level
Accounting and Auditing Courses		
Auditing		
2006 Auditing Update: SAS 102, 103 and 112	2	Update
Audit, Business and Financial Statement Risk Concepts	1	Basic
Audit Risk: Determining Audit Strategy	1	Basic
Audit Risk: Developing the Detailed Audit Plan	1	Basic
Audit Risk: Performing Assessment Procedures	1	Basic
Audit Risk: Understanding the Entity	1	Basic
Audit Risk Assessment Standards: Building a Foundation	3	Basic
Audit Sampling	7	Advanced
Audit Update: SAS 113 and 114	2	Basic
Audits of State and Local Governmental Units <i>(recently updated)</i>	8	Intermediate
Employee Benefit Plans II: Auditing Considerations <i>(recently updated)</i>	9	Intermediate
GAO Standards: Revised Yellow Book	7	Intermediate
Information Technology Auditing	8	Basic
Introduction to Bank Auditing and Accounting: I	8	Basic
Introduction to Bank Auditing and Accounting: II	8	Intermediate
OMB Circular A-133: The New Single Audit <i>(recently updated)</i>	8	Intermediate
PCAOB Auditing Standard No. 2	7	Basic
PCAOB Auditing Standard No. 3 and Rule 3101	1	Basic
Section 404 Working Paper Documentation - Using Risk Navigator	3	Basic
Section 404 Working Paper Documentation - Using Risk & Control Matrix	3	Basic
Controls		
Basics of Internal Control	1	Basic
Control Theory	1	Basic
Internal Controls for Auditors and Managers: Evaluation	8	Advanced
Process Theory	1	Basic
Fraud		
Computer Fraud: Detection and Deterrence	9	Basic
Fraud I: Prevention	8	Basic
Fraud II: Detection	8	Basic
Fraud III: Auditing	8	Intermediate

Course Name	CPE Credits	Course Level
Accounting and Auditing Courses (Continued)		
Financial Statements		
Financial Statements – Ratio Analysis	2 ⁽³⁾	Intermediate
Introduction to Financial Statements – 1) A Balancing Act: The Balance Sheet	1	Basic
Introduction to Financial Statements – 2) Tracking the Operation: The Income Statement	1	Basic
Introduction to Financial Statements – 3) The Power of Cash: The Cash Flow Statement	1	Basic
Preparing Personal Financial Statements	6	Intermediate
Understanding and Analyzing Financial Statements	5	Basic
Financial Reporting		
SEC 1: Understanding the Securities and Exchange Commission	1	Basic
SEC 2: Periodic Reporting	5	Basic
SEC 3: Securities Registration	3	Basic
Understanding Financial Reports	1 ⁽³⁾	Intermediate
Using COSO in Complying with Sarbanes-Oxley	9	Intermediate
General		
Activity-Based Costing (ABC)	8	Intermediate
Capital Budgeting	6	Basic
Fair Value Measurement: An Introduction to SFAS No. 157 (<i>new course</i>)	2	Basic
Introduction to Business Valuation and Use of Comparables	1	Basic
Total Cash Management	8	Basic
Valuation Methods: The Adjusted Net Assets Method	2	Basic
Valuation Methods: The Excess Earnings (Treasury) Method	2	Basic
Valuation Methods: The Income Approach	2	Basic
International GAAP		
International GAAP – Agriculture – IFRS	1.75 ⁽²⁾	Basic
International GAAP – Cash Flow Statements – IFRS	2 ⁽²⁾	Basic
International GAAP – Earnings per Share – IFRS	1.75 ⁽²⁾	Basic
International GAAP – Employee Benefits– IFRS	2 ⁽²⁾	Basic
International GAAP – Financial Instruments 1: Introduction to Financial Instruments – IFRS	1.5 ⁽²⁾	Basic
International GAAP – Financial Instruments 2: Accounting for Financial Instruments – IFRS	3 ⁽²⁾	Basic

Course Name	CPE Credits	Course Level
Accounting and Auditing Courses (Continued)		
International GAAP – First-time Adoption of IFRSs – IFRS	3 ⁽²⁾	Basic
International GAAP – Foreign Currency and Hyperinflation – IFRS	2 ⁽²⁾	Basic
International GAAP – Group Accounts 1: Business Combinations – IFRS	2 ⁽²⁾	Basic
International GAAP – Group Accounts 2: Classification of Investments – IFRS	3.25 ⁽²⁾	Basic
International GAAP – Impairment of Assets – IFRS	2.5 ⁽²⁾	Basic
International GAAP – Income Taxes and Deferred Tax – IFRS	2 ⁽²⁾	Basic
International GAAP – Intangible Assets – IFRS	2 ⁽²⁾	Basic
International GAAP – Introduction to Financial Reporting Under IAS 1 – IFRS	2 ⁽²⁾	Basic
International GAAP – Introduction to IFRS and IASB – IFRS	1.5 ⁽²⁾	Basic
International GAAP – Inventories and Construction Contracts – IFRS	1.75 ⁽²⁾	Basic
International GAAP – Leases – IFRS	3 ⁽²⁾	Basic
International GAAP – Performance Reporting and Accounting Changes – IFRS	2 ⁽²⁾	Basic
International GAAP – Property, Plant & Equipment & Capitalisation of Borrowing Costs – IFRS	2.5 ⁽²⁾	Basic
International GAAP – Provisions, Contingent Liabilities and Contingent Assets – IFRS	1.5 ⁽²⁾	Basic
International GAAP – Related Party Disclosures – IFRS	1.25 ⁽²⁾	Basic
International GAAP – Revenue Recognition – IFRS	2 ⁽²⁾	Basic
International GAAP – Segment Reporting – IFRS	1.25 ⁽²⁾	Basic
International GAAP – Share-based International Payment – IFRS	2.5 ⁽²⁾	Basic
Introduction to International Financial Reporting Standards	2	Advanced
U.S. GAAP		
Accounting – An Introduction	1 ⁽³⁾	Basic
Accounting and Auditing Real Estate Transactions	6	Intermediate
Accounting for Derivatives and Hedging Activities (Through SFAS 150) <i>(recently updated)</i>	8	Intermediate
Accounting for Investments in Debt and Equity Securities <i>(recently updated)</i>	4	Basic
Accounting for Income Taxes (FASB 109)	9	Intermediate
Accounting for Leases	8	Intermediate
Accounting for Liabilities	9	Intermediate

Course Name	CPE Credits	Course Level
Accounting and Auditing Courses (Continued)		
Accounting for Pensions	7	Intermediate
Accounting for Share-Based Compensation (SFAS 123R)	8	Intermediate
Business Combinations, Goodwill, and Other Intangible Assets <i>(recently updated)</i>	4	Intermediate
Cash Flows (FASB 95)	4	Intermediate
Compilation and Review	8	Intermediate
Comprehensive Income: SFAS 130 <i>(new course)</i>	2	Basic
Earnings per Share – Basic	1	Basic
Earnings per Share (SFAS 128) <i>(new course)</i>	3	Basic
Employee Benefit Plans I: Accounting Principles	8	Basic
FASB 154: Accounting Changes and Error Corrections <i>(new course)</i>	1	Basic
FASB Update	8	Update
FIN 46(R): Consolidation of Variable Interest Entities <i>(new course)</i>	3	Basic
FIN 48: Accounting for Uncertainty in Income Taxes	2	Basic
Forensic Accounting	5	Basic
GASB 34: Basic Financial Statements for State & Local Governments	8	Advanced
Impairment or Disposal of Long-Lived Assets (SFAS 144) <i>(new course)</i>	4	Basic
Revenue Recognition: Fundamentals <i>(recently updated)</i>	2	Basic
Segment Accounting and Reporting <i>(new course)</i>	2	Basic
Strategic Transactions	2	Intermediate
Structuring Series: Accounting for Income Taxes in Business Combinations	2	Intermediate
Structuring Series: Accounting for Recap Transactions	2	Intermediate
Structuring Series: Purchase Accounting	3	Intermediate
Valuation Concepts and Derivative Instruments <i>(new course)</i>	4	Advanced

Ethics Courses		
Making Ethical Decisions	8	Basic
Moral Leadership and Character Development	5	Basic

Course Name	CPE Credits	Course Level
Finance Courses		
Asset Management		
Investment – An Introduction	1 ⁽³⁾	Basic
Investment Companies (U.S.) – Fundamentals	1 ⁽³⁾	Basic
Market Efficiency – The Concept	1.5 ⁽³⁾	Intermediate
Market Efficiency – The Evidence	2 ⁽³⁾	Intermediate
Mutual Funds (U.S.) – Documentation & Regulation	1.5 ⁽³⁾	Intermediate
Portfolio Management – Passive & Active Strategies	1 ⁽³⁾	Intermediate
Portfolio Theory – Arbitrage Pricing Theory (APT)	1 ⁽³⁾	Intermediate
Portfolio Theory – Performance Measurement Models	2 ⁽³⁾	Intermediate
Portfolio Theory – Single-Index & Multi-Index Models	1 ⁽³⁾	Intermediate
Portfolio Theory – The Capital Asset Pricing Model (CAPM)	1.5 ⁽³⁾	Intermediate
Portfolio Theory – The Markowitz Model	1 ⁽³⁾	Intermediate
Commodities		
Commodities – An Introduction	1.5 ⁽³⁾	Basic
Commodities – Trading	1 ⁽³⁾	Basic
Corporate Finance		
Capital Budgeting	2 ⁽³⁾	Intermediate
Capital Structure	1.5 ⁽³⁾	Intermediate
Cash Management	1.5 ⁽³⁾	Intermediate
Corporate Finance – An Introduction	1 ⁽³⁾	Basic
Credit Management	1 ⁽³⁾	Intermediate
Dividend Policy	1 ⁽³⁾	Intermediate
Evaluating Capital Investment Decisions	2 ⁽³⁾	Intermediate
Financial Planning	2 ⁽³⁾	Intermediate
Mergers & Acquisitions	1 ⁽³⁾	Basic
Weighted Average Cost of Capital	2 ⁽³⁾	Intermediate
Working Capital Management	1 ⁽³⁾	Intermediate
Credit Risk		
Credit Analysis	1.25 ⁽³⁾	Intermediate
Credit Risk – An Introduction	1 ⁽³⁾	Intermediate
Credit Risk – Migration	.5 ⁽³⁾	Intermediate
Credit Risk – Modeling – KMV & Comparison of Models	1 ⁽³⁾	Basic
Operational Risk – An Introduction	1.25 ⁽³⁾	Basic

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Derivatives		
Bermudian Swaptions	1 ⁽³⁾	Advanced
Capped & Collared Floating Rate Notes (FRNs)	1 ⁽³⁾	Intermediate
Credit Derivatives - Basket Swap Structures	1.25 ⁽³⁾	Intermediate
Credit Derivatives - Capital Structure Arbitrage	1 ⁽³⁾	Intermediate
Credit Derivatives – Credit Default Swap Valuation	3 ⁽³⁾	Advanced
Credit Derivatives – Credit Default Swaps	1 ⁽³⁾	Intermediate
Credit Derivatives - Credit-Linked Notes	1.25 ⁽³⁾	Intermediate
Credit Derivatives - Credit Spread Options	1.25 ⁽³⁾	Intermediate
Credit Derivatives – Fundamentals	1.5 ⁽³⁾	Intermediate
Credit Derivatives – Pricing Methods	1 ⁽³⁾	Advanced
Credit Derivatives – Regulation & Documentation	1 ⁽³⁾	Intermediate
Credit Derivatives – Synthetic Collateralized Debt Obligations (CDOs)	1.5 ⁽³⁾	Advanced
Credit Derivatives – Total Rate of Return Swaps	1 ⁽³⁾	Intermediate
Credit Derivatives – Uses & Applications	1 ⁽³⁾	Intermediate
Forward Rate Agreements (FRAs) – An Introduction	1 ⁽³⁾	Intermediate
Forwards – An Introduction	2 ⁽³⁾	Intermediate
Futures – An Introduction	1 ⁽³⁾	Basic
Futures – Building a Yield Curve (Actual Dates)	1 ⁽³⁾	Intermediate
Futures – Building a Yield Curve (Even Periods)	1 ⁽³⁾	Intermediate
Futures – Hedging	1 ⁽³⁾	Basic
Futures – Supplement	1.5 ⁽³⁾	Intermediate
Futures – Trading and Arbitrage	1.5 ⁽³⁾	Intermediate
Inflation-Linked Instruments - An Introduction	1 ⁽³⁾	Intermediate
Inflation-Linked Instruments - Pricing	1 ⁽³⁾	Intermediate
Options – Average Rate Options	1 ⁽³⁾	Advanced
Options – Barrier Options	2.5 ⁽³⁾	Advanced
Options – Basket & Spread Options – An Introduction	1 ⁽³⁾	Basic
Options – Basket & Spread Options – Pricing	1.25 ⁽³⁾	Advanced
Options – Fundamentals	1.5 ⁽³⁾	Intermediate
Options – The Greeks	1.5 ⁽³⁾	Advanced
Options - Managing an Option Portfolio	1.5 ⁽³⁾	Advanced

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Options – Math	1 ⁽³⁾	Intermediate
Options – Pricing Exotic Options	1 ⁽³⁾	Advanced
Options – Valuation & Strategies	2 ⁽³⁾	Intermediate
Range Accrual Structures	1.5 ⁽³⁾	Advanced
Reverse Floating Rate Notes (FRNs)	1.25 ⁽³⁾	Advanced
Securitization - Collateralized Debt Obligations (CDOs) - An Introduction	1 ⁽³⁾	Basic
Securitization – Collateralized Debt Obligations (CDOs) - Structures & Ratings	1.25 ⁽³⁾	Intermediate
Swaptions	1.25 ⁽³⁾	Advanced
Swaps – An Introduction	1 ⁽³⁾	Intermediate
Swaps – Asset Swaps – An Introduction	1 ⁽³⁾	Basic
Swaps – Asset Swaps – Pricing	1 ⁽³⁾	Intermediate
Swaps – Constant Maturity Swaps	2 ⁽³⁾	Advanced
Swaps – Currency Swap Pricing & Valuation	1 ⁽³⁾	Intermediate
Swaps - Currency Swaps	1 ⁽³⁾	Intermediate
Swaps - Differential Swaps	1 ⁽³⁾	Intermediate
Swaps – Documentation, Credit Risk & Termination	1 ⁽³⁾	Intermediate
Swaps – Forward, Amortizing and Zero-Coupon Swaps	3 ⁽³⁾	Advanced
Swaps – In-arrears Swaps	3 ⁽³⁾	Advanced
Swaps – Interest Rate Swap Pricing	1 ⁽³⁾	Intermediate
Swaps – Interest Rate Swap Valuation	1 ⁽³⁾	Intermediate
Swaps - Overnight Indexed Swaps	1 ⁽³⁾	Intermediate
Swaps – Variations	1 ⁽³⁾	Intermediate
Economics		
Economic Indicators in G5 Economies	3 ⁽³⁾	Basic
Macroeconomics – Determinants of GDP	2 ⁽³⁾	Intermediate
Macroeconomics – Fiscal Policy	2.5 ⁽³⁾	Intermediate
Macroeconomics – Fundamentals	1.5 ⁽³⁾	Basic
Macroeconomics – Inflation	2.5 ⁽³⁾	Basic
Macroeconomics – Measurement of GDP & GNP	1.5 ⁽³⁾	Intermediate
Macroeconomics – Monetary Policy	1.5 ⁽³⁾	Basic
Macroeconomics – The Balance of Payments	2 ⁽³⁾	Basic

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Macroeconomics – Unemployment	1 ⁽³⁾	Intermediate
Equities		
Canadian Equity Market	1 ⁽³⁾	Basic
Equities – An Introduction	2 ⁽³⁾	Basic
Equities – Issuing	2 ⁽³⁾	Basic
Equities – Valuation	2.5 ⁽³⁾	Intermediate
European Equity Markets	1.5 ⁽³⁾	Basic
Hong Kong Equity Market	1 ⁽³⁾	Basic
Japanese Equity Market	1 ⁽³⁾	Basic
Settlement & Custody	1.5 ⁽³⁾	Intermediate
Singapore Equity Market	1 ⁽³⁾	Basic
U.K. Equity Market	1 ⁽³⁾	Basic
U.S. Equity Market	1 ⁽³⁾	Basic
Equity Derivatives		
Caps & Floors – An Introduction	1 ⁽³⁾	Basic
Caps & Floors - Chooser & Double-Strike Structures	1.5 ⁽³⁾	Advanced
Caps & Floors – Pricing	1.25 ⁽³⁾	Advanced
Equity - Program Trading	1 ⁽³⁾	Basic
Equity Derivatives – An Introduction	1 ⁽³⁾	Intermediate
Equity Derivatives – Convertibles	2 ⁽³⁾	Intermediate
Equity Derivatives - Equity Index Swaps	1.5 ⁽³⁾	Intermediate
Equity Derivatives – Warrants – Fundamentals	2 ⁽³⁾	Intermediate
Equity Derivatives – Warrants – Pricing	1 ⁽³⁾	Intermediate
Options - Managing an Interest Rate Option Book	1.5 ⁽³⁾	Advanced
Trigger Structures	1.5 ⁽³⁾	Advanced
Financial Building Blocks		
Bond Price and Yield to Maturity	1 ⁽³⁾	Basic
Building a Yield Curve	2 ⁽³⁾	Intermediate
Corporate Valuation – An Overview	1 ⁽³⁾	Basic
Duration & Convexity	1 ⁽³⁾	Intermediate
Estimating Volatility	1.25 ⁽³⁾	Intermediate
Financial Markets – An Introduction	2 ⁽³⁾	Basic
Interest Calculations & Compounding	2.5 ⁽³⁾	Basic

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Interest Rate Volatility	1 ⁽³⁾	Advanced
Math – Calculus	1 ⁽³⁾	Advanced
Net Present Value, Internal Rate of Return & Reinvestment Risk	1 ⁽³⁾	Basic
Present Value, Net Present Value, Future Value, Discount Factor & Internal Rate of Return	1 ⁽³⁾	Basic
Probability & Expected Return	1 ⁽³⁾	Intermediate
Fixed Income		
Basis Trading	1 ⁽³⁾	Intermediate
Bond Futures	1 ⁽³⁾	Advanced
Bond Futures Basis	1 ⁽³⁾	Advanced
Bond Strategies – Fundamentals	1 ⁽³⁾	Intermediate
Bonds – Fundamentals	1 ⁽³⁾	Basic
Bonds – The Markets	1.5 ⁽³⁾	Intermediate
Callable Bonds	1 ⁽³⁾	Intermediate
Canadian Domestic Bond Market	1 ⁽³⁾	Basic
Eurobonds – Fundamentals	2 ⁽³⁾	Basic
Fixed Income – Credit Risk	1 ⁽³⁾	Basic
Floating Rate Notes	1 ⁽³⁾	Intermediate
French Domestic Bond Market	1 ⁽³⁾	Basic
German Domestic Bond Market	1 ⁽³⁾	Basic
Italian Domestic Bond Market	1 ⁽³⁾	Basic
Japanese Domestic Bond Market	1 ⁽³⁾	Basic
Securitization – Fundamentals	1.5 ⁽³⁾	Basic
Securitization – Asset-Backed Securities	1 ⁽³⁾	Intermediate
U.K. Domestic Bond Market	1 ⁽³⁾	Basic
U.S. Domestic Bond Market	1 ⁽³⁾	Basic
Zero-Coupon Bonds	1 ⁽³⁾	Intermediate
Foreign Exchange		
Foreign Exchange – An Introduction	2 ⁽³⁾	Basic
Foreign Exchange – Introduction to the Forwards Market	1 ⁽³⁾	Basic
Foreign Exchange – The Spot Market	1 ⁽³⁾	Basic
Foreign Exchange Dealing – Forwards Market – An Introduction	2 ⁽³⁾	Intermediate
Foreign Exchange Dealing – Forwards Market – Arbitrage and Foreign Exchange Swaps	1 ⁽³⁾	Intermediate

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Foreign Exchange Dealing – Forwards Market – Calculations	2 ⁽³⁾	Intermediate
Foreign Exchange Dealing – Forwards Market – Hedging & Cash Management	1 ⁽³⁾	Intermediate
Foreign Exchange Dealing – Spot Market	1.5 ⁽³⁾	Basic
Foreign Exchange (FX) – Option Trading	1.5 ⁽³⁾	Advanced
Money Markets		
Money Markets – Fundamentals	1.5 ⁽³⁾	Basic
Money Market Futures	1 ⁽³⁾	Intermediate
Money Markets – Instruments	3 ⁽³⁾	Intermediate
Money Markets – Repurchase (Repo) Agreements	1.5 ⁽³⁾	Intermediate
Money Market Calculations – Short-term Instruments	1 ⁽³⁾	Intermediate
Money Market Calculations – Term Investments	1 ⁽³⁾	Basic
Regulations		
Basel Capital Accord	1.5 ⁽³⁾	Basic
BIS Non-Capital Adequacy Guidelines	1 ⁽³⁾	Basic
Central Authorities	1.5 ⁽³⁾	Basic
EU Regulation	2.5 ⁽³⁾	Basic
Risk Management		
Risk Management – An Overview	1 ⁽³⁾	Basic
Risk Management – Categories of Risk	1.5 ⁽³⁾	Basic
Risk Management – Credit Risk	1.5 ⁽³⁾	Intermediate
Risk Management – Foreign Exchange Risk Analysis	3 ⁽³⁾	Intermediate
Risk Management – Interest Rate Risk Analysis	1.5 ⁽³⁾	Intermediate
Risk Management – Interest Rate Risk Control (Case Studies)	2.5 ⁽³⁾	Advanced
Risk Management – Liquidity Analysis & Control	1 ⁽³⁾	Intermediate
Risk Management – Operational Risk	1.5 ⁽³⁾	Intermediate
Risk Management – Positions & P/L Calculations	1 ⁽³⁾	Intermediate
Risk Management – Settlements & Limits	1 ⁽³⁾	Basic
Risk Management – Value at Risk (VAR)	1 ⁽³⁾	Basic
Risk Management – Value at Risk (VAR) – Monte Carlo Simulation & Regulatory Issues	1 ⁽³⁾	Intermediate
Risk Management – Value at Risk (VAR) – Variance/Covariance Approach	1 ⁽³⁾	Intermediate

Course Name	CPE Credits	Course Level
Finance Courses (continued)		
Technical Analysis		
Technical Analysis	2 ⁽³⁾	Basic
Trade Finance & Letters of Credit		
Letters of Credit - Structures & Forms of Payment	1 ⁽³⁾	Basic
Letters of Credit - Types	1.25 ⁽³⁾	Intermediate
Trade Finance & Letters of Credit – An Introduction	1 ⁽³⁾	Intermediate
Treasury Management		
Treasury Management – Asset and Liability Management (ALM)	1 ⁽³⁾	Basic
Treasury Management – The Finances of a Bank	1 ⁽³⁾	Intermediate
Treasury Management – The Treasury Department	1 ⁽³⁾	Basic
U.S. Anti-Money Laundering	1 ⁽³⁾	Basic

Course Name	CPE Credits	Course Level
Financial Planning Education		
Foundation		
Basic Final Assessment Test	None	Basic
Comprehensive Case Study	2	Basic
Education Planning	3	Basic
Estate Planning	5	Basic
Income Taxes	5	Basic
Introduction to Financial Planning	3	Basic
Investment Planning	4	Basic
Retirement Planning	5	Basic
Risk Management	3	Basic
Stock Options and Compensation Planning	4	Basic
Continuing Education		
Advanced Education Planning – The Use of 529 Plans	1	Advanced
Advanced Estate Planning I	5	Advanced
Advanced Estate Planning II	5	Advanced
Advanced Equity Investment Planning	3	Advanced
Advanced Income Tax Planning	3	Advanced
Advanced Income Tax Planning – Taxation of Financial Instruments I	1.5	Advanced
Advanced Income Tax Planning – Taxation of Financial Instruments II	1	Advanced
Advanced Insurance Planning I	3	Advanced
Advanced Insurance Planning II	3	Advanced
Advanced Retirement Planning – Minimum Distributions	1.5	Advanced
Advanced Stock Option Planning – Incentive Stock Options	1.5	Advanced
Gifting Techniques	3	Advanced
Recap of 2003 and 2004 Tax Legislation	1.5	Advanced
Year-End Financial Planning for Individuals	1	Advanced

Course Name	CPE Credits	Course Level
Tax Courses		
Accounting Methods & Periods		
Accounting Methods & Periods Series: Accounting Periods	3	Basic
Accounting Methods & Periods Series: Changes in Accounting Methods	2	Intermediate
Accounting Methods & Periods Series: Inventory Valuation	7	Basic
Accounting Methods & Periods Series: LIFO Inventory	5	Intermediate
Accounting Methods & Periods Series: Overview of Accounting Methods	5	Basic
Accounting Methods & Periods Series: Timing of Expense Deduction	5	Basic
Accounting Methods & Periods Series: Timing of Income Recognition	7	Basic
Capital Gains and Losses		
Capital Gains and Losses	9	Advanced
Learn Uniform Capitalization Rules	8	Intermediate
Consolidated Tax Returns		
Consolidated Tax Returns	8	Intermediate
Consolidated Tax Returns: Intercompany Transactions	9	Advanced
Consolidated Tax Returns – Intermediate: Acquisitions and Dispositions of a Subsidiary	7	Intermediate
Consolidated Tax Returns – Intermediate: Consolidated Net Operating Losses and Separate Return Limitation Years	4	Intermediate
Consolidated Tax Returns – Intermediate: Net Operating Losses - Section 382	4	Intermediate
Consolidated Tax Returns – Intermediate: Other Consolidated Topics	4	Intermediate
Corporate Taxes		
Alternative Minimum Tax: Corporate	2	Advanced
Understanding Schedules M-1 and M-2 on Forms 1120 and 1120S	5	Intermediate
Depreciation		
Depreciation: Modified ACRS	9	Intermediate
Expatriate Taxation		
Introduction to Expatriate Taxation Series: Expatriate Exclusions	6	Basic
Introduction to Expatriate Taxation Series: Foreign Nationals	5	Basic
Introduction to Expatriate Taxation Series: Other Expatriate and Foreign Nationals Topics	5	Basic

Course Name	CPE Credits	Course Level
Tax Courses (continued)		
Foreign Tax Credits		
Foreign Tax Credits & Subpart F Series: Deemed Paid Foreign Credit	5	Intermediate
Foreign Tax Credits & Subpart F Series: Effects of Baskets	5	Intermediate
Foreign Tax Credits & Subpart F Series: Foreign Tax Credit Basics	3	Basic
Foreign Tax Credits & Subpart F Series: Interest Expense Allocation	5	Intermediate
Foreign Tax Credits & Subpart F Series: Look Through	9	Basic
Foreign Tax Credits & Subpart F Series: Overall Foreign Loss (OFLs)	5	Intermediate
Foreign Tax Credits & Subpart F Series: Rules for Sourcing Income	4	Intermediate
Foreign Tax Credits & Subpart F Series: Subpart F Part I	10	Intermediate
Foreign Tax Credits & Subpart F: Subpart F Part II	5	Intermediate
International Reorganizations		
International Reorganizations Series: Dual Consolidated Losses	2	Intermediate
International Reorganizations Series: Section 304 – Redemptions Using Related Corporations	4	Intermediate
International Reorganizations Series: Section 338 – Stock Purchases as Asset Acquisitions	3	Intermediate
International Reorganizations Series: Section 367	13	Intermediate
International Taxation		
Basic International Taxation Series: Foreign Corporations and Anti-Deferral Provisions	8	Basic
Basic International Taxation Series: Foreign Tax Credit	7	Basic
Basic International Taxation Series: Fundamental Concepts	6	Basic
Basic International Taxation Series: Planning for Foreign Operations	5	Basic
International Taxation: Inbound Transactions I	3	Basic
International Taxation: Inbound Transactions II	2	Basic
International Taxation: Outbound Transactions	7	Basic
Miscellaneous Tax		
Bankruptcy and the New Act of 2005	7	Intermediate
Casualty and Disaster Losses	2	Basic
Commercial Bank Taxation and Regulatory Issues: Introduction	8	Basic
Employee Benefit Plans: Introduction	4	Basic
Employee Benefits: Introduction to Executive Compensation	2	Advanced
Entity Comparisons	2	Basic

Course Name	CPE Credits	Course Level
Tax Courses (continued)		
Ethics and Professional Responsibilities in Tax Practice	1	Basic
Incidental Fringe Benefits	5	Intermediate
Interest Deduction Rules	8	Intermediate
Investment Income Tax and Bond Investments <i>(recently updated)</i>	5	Intermediate
Investment Income Taxation (Including OID Rules)	8	Intermediate
Judicial Concepts of Taxation	1	Basic
LIFO Inventory Method	9	Intermediate
Oil and Gas Taxation	7	Intermediate
Overview of Business Entities	3	Basic
Passive Losses	8	Intermediate
Purchasing and Selling a Business <i>(recently updated)</i>	8	Intermediate
Partnerships		
LLCs & LLPs: Rules for Limited Liability Entities	9	Advanced
Partnership Series: Basis in Partnership Interest	4	Basic
Partnership Series: Closing the Partnership's Tax Year	4	Basic
Partnership Series: Dispositions of Partnership Interests ⁽¹⁾	4	Basic
Partnership Series: Distributions to Partners	6	Basic
Partnership Series: Family Partnerships ⁽¹⁾	4	Intermediate
Partnership Series: Partnership Allocations	6	Basic
Partnership Series: Partnership Basis Adjustment ⁽¹⁾	4	Basic
Partnership Series: Partnership Classification	4	Basic
Partnership Series: Partnership Formations	5	Basic
Partnership Series: Partnership Operations	5	Basic
Partnership Series: Retirement or Death of a Partner	3	Intermediate
Partnership Series: Special Allocation for Contributed Property	4	Intermediate
Partnership Series: Transactions Between Partners & Partnerships	4	Basic
Partnership Taxation: Advanced	9	Advanced
Partnership Taxation: Fundamentals	8	Intermediate
Personal Income Taxes		
Alternative Minimum Tax	6	Intermediate
Income Tax Training, Form 1040: Module 1. Getting Started	9	Basic
Income Tax Training, Form 1040: Module 2. Tax Savings Opportunities	14	Basic

Course Name	CPE Credits	Course Level
Tax Courses (continued)		
Income Tax Training, Form 1040: Module 3. Business and Property Income	13	Basic
Income Tax Training, Form 1040: Module 4. Advanced Tax Issues	14	Basic
IRAs: Contributions	5	Intermediate
IRAs: Distributions (<i>recently updated</i>)	7	Advanced
IRAs: Transfers and Conversions	5	Intermediate
Retirement Income Taxation	6	Intermediate
Retirement Income Taxation – Advanced	5	Intermediate
Roth Individual Retirement Accounts (IRA)	7	Intermediate
Taxation of Community Property	5	Intermediate
S Corporations		
Taxation of S Corporation Series: Effect of the Election on the Corporation	3	Basic
Taxation of S Corporation Series: Effect of the Election on the Shareholders	9	Basic
Taxation of S Corporation Series: Taxes Imposed on S Corporations	5	Basic
Taxation of S Corporation Series: Termination of Election	2	Basic
State and Local Taxes		
Basic SALT Series: Corporate Income and Franchise Tax	8	Basic
Basic SALT Series: Payroll and Unemployment Taxes	2	Basic
Basic SALT Series: Property Tax	3	Basic
Basic SALT Series: Sales and Use Tax	9	Basic
Multistate Taxation	5	Basic
State and Local Taxes	8	Basic
Subchapter C Corporations		
C Corporations – Income and Deductions, Part 1	5	Basic
C Corporations – Income and Deductions, Part 2	6	Basic
C Corporations: Income Tax Reporting (<i>new course</i>)	5	Basic
C Corporations: Tax Depreciation and Amortization (<i>new course</i>)	3	Basic
Small Business Schedule C & F Expenses	10	Basic
Subchapter C: Fundamentals of Corporate Taxation (<i>recently updated</i>)	7	Intermediate
Subchapter C Series: Corporate Distributions	4	Basic
Subchapter C Series: Corporate Divisions	5	Intermediate

Course Name	CPE Credits	Course Level
Tax Courses (continued)		
Subchapter C Series: Corporate Formations	3	Basic
Subchapter C Series: Corporate Liquidations	3	Basic
Subchapter C Series: Corporate Penalty Taxes	5	Basic
Subchapter C Series: Corporate Redemptions	8	Basic
Subchapter C Series: Judicial Doctrines	3	Intermediate
Subchapter C Series: Nontaxable Corporate Reorganizations	6	Intermediate
Subchapter C Series: Overview of Taxable and Nontaxable Acquisitions	6	Intermediate
Subchapter C Series: Purchase Price Allocations	2	Intermediate
Subchapter C Series: Statutory Limitations on Tax Attributes	8	Intermediate
Subchapter C Series: Tax Consequences of Nontaxable Reorganizations	5	Intermediate
Subchapter C Series: Taxable Acquisitions	5	Intermediate
Tax Procedures and Research		
Tax Practice and Procedure: Fundamentals	8	Basic
Tax Research I: Tax Law and Treasury Interpretations	4	Basic
Tax Research II: Court Interpretations and Citator	9	Basic
Tax Research III: Case Analysis	4	Basic
Tax Updates		
2003 – 2004 Retirement Income Tax Update	6	Update
2005 - 2006 Corporate Tax Update	5	Update
2007 – 2008 Tax Laws and Legislative Changes	5	Basic
American Jobs Creation Act (AJCA)	5	Basic
Energy Tax Incentive Act of 2005	3	Basic
Individual Tax Overview	8	Basic
Working Families Tax Relief Act (WFRA)	3	Basic
Transfer Pricing		
Basic Transfer Pricing: Comparability Analysis	3	Intermediate
Basic Transfer Pricing: General Principles	8	Intermediate
Basic Transfer Pricing: Transfer Pricing Methods	7	Intermediate

Course Name	CPE Credits	Course Level
Industry Courses		
General Courses		
Introduction to Investment Companies	6	Basic
Introduction to Securities Brokers/Dealers	4	Basic
Introduction to the Automotive Supply Chain	4	Basic
Introduction to the Consumer Products Industry	5	Basic
Introduction to the Food and Beverage Industry <i>(recently updated)</i>	4	Basic
Introduction to the Health Care Industry	8	Basic
Introduction to the Media Industry	6	Basic
Introduction to the Pharmaceutical Industry	8	Basic

Course Name	CPE Credits	Course Level
Miscellaneous Courses		
General Courses		
Effective Writing for Accountants (<i>recently updated</i>)	8	Intermediate
How to Start a Business	8	Intermediate
How to Write a Business Plan	8	Intermediate
Human Resource Management: An Introduction to the Workforce	4	Basic
Human Resource Management: Separation from Company (<i>new course</i>)	4	Basic
Identity Theft and the Individual	2	Basic
Identity Theft in the Business Environment (<i>new course</i>)	2	Basic
Powerful Presentations: How to Build and Deliver	4	Basic

- (1) This course is currently undergoing a technical update; it is not available for new registrants, however existing registrants can access the course.
- (2) This course is currently undergoing qualification to meet NASBA/QAS CPE requirements; however the course is available and will consume enrolments based on the course credit assigned.
- (3) One of our content providers, Intuition, has recently decided to not maintain their courses to comply with the continuing professional education (CPE) requirements of the National Association of State Boards of Accountancy (NASBA). As a result, effective immediately, this course will no longer qualify for CPE credit; however the course is available and will consume enrolments based on the course credit assigned. We will be evaluating potential replacements for some of these courses to qualify for CPE credit.

Details on each course are available in the CFO University Course Catalog. This Catalog is 500 pages in length. If you would like an electronic copy of this Catalog or you have any questions regarding CFO University, please contact your ACS Account Manager or Bob Daugherty.

Bob Daugherty
216-685-6358
bob.daugherty@acs-inc.com

Additional off-the-shelf learning content is available from ACS. Off-the-shelf curriculums available include business communications, customer relations, human relations, leadership, management, personal computer, personal effectiveness, quality, sales, team building, and others. ACS has experience developing integrated learning solutions to address a wide range of business issues. If you have a business issue that needs addressing, contact ACS to see whether learning could be part of the solution. For information on ACS's integrated learning solutions visit www.acs-inc.com/learning. Alternatively, contact Bob Daugherty or your ACS Account Manager.