



CPA

ORDRE DES COMPTABLES
PROFESSIONNELS AGRÉÉS
DU QUÉBEC

TRAINING PROFILES CPAs IN PUBLIC PRACTICE

Season 2017-2018



PROFESSIONAL DEVELOPMENT
cpaquebec.ca/pd

TRAINING PROFILES

CPAs IN PUBLIC PRACTICE



1 TRAINING PROFILES

PARTNERS, SOLE PRACTITIONERS, ASSURANCE MANAGERS AND SUPERVISORS



ASSURANCE (ELIGIBLE FOR PUBLIC ACCOUNTING)

- > Audit – Risk related to fraud (CAS 240)
- > Review engagements – File review
- > Review engagements – Practical application of CSRE 2400
- > Assurance and professional practice update
- > Audit – Applying standards to a small entity
- > Audit engagements – File review

ACCOUNTING AND FINANCIAL REPORTING (ELIGIBLE FOR PUBLIC ACCOUNTING)

- > ASPE – Accounting for income taxes (Section 3465)
- > IFRS – Update
- > IFRS – Update – Online
- > Accounting update for private enterprises (PE) and not-for-profit organizations (NFPO) – Online
- > ASPE – Financial statement presentation and disclosure – Introduction
- > ASPE – Financial statement presentation and disclosure – Advanced
- > ASPE – Related party transactions: how do you measure up?
- > ASPE – In the real estate industry
- > Financial instruments for private enterprise (ASPE) and not-for-profit organization (ASNFPPO)
- > IFRS – Financial instruments (IFRS 9)
- > IFRS – Disclosure and presentation – From standards to words
- > IFRS – Leases (IFRS 16)
- > IFRS – Revenue recognition (IFRS 15)

- > Not-for-profit organizations – Disclosure and presentation – From standards to words
- > U.S. GAAP – Update

TAXATION, COMMODITY TAXES AND PERSONAL FINANCIAL PLANNING

- > GST, HST and QST – Issues for the non-profit sector
- > Purchase and sale of a business – Income tax and related issues
- > Restructuring private corporate groups
- > Basic U.S. taxation of individuals
- > Corporate reorganizations
- > Everyday income tax issues for the general practitioner
- > Income tax update
- > RIP – Compliance matters related to terminal filings
- > Tax returns – Corporate
- > Tax returns – Personal
- > Taxation of domestic family trusts – Basic
- > U.S. real estate – Personal investment: Canadian and U.S. tax implications

TRAINING PROFILES

PARTNERS, SOLE PRACTITIONERS, ASSURANCE MANAGERS AND SUPERVISORS (CONT.)



PROTECTION OF THE PUBLIC AND MEMBER SERVICES

- > Syndic – Independence rules – Rule 204 of the CPA Code of professional conduct
- > Web conference – The Syndic’s role
- > Ethics and rules of professional conduct
- > Issues for CPAs in matters of professional secrecy and liability insurance
- > Ready for your professional inspection?
- > The Syndic – What’s new?

FINANCING AND BUSINESS CYCLES

- > Business valuations – The basics (*formerly* Business valuations – Introduction)
- > Due diligence for acquisitions
- > Financing strategies

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TRAINING PROFILES

SENIOR AUDITORS



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- > Compilation engagement model file

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SENIOR AUDITORS (CONT.)



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TRAINING PROFILES

AUDITORS AND AUDIT INTERNS



ASSURANCE (ELIGIBLE FOR PUBLIC ACCOUNTING)

- > Review engagements – Practical application of CSRE 2400
- > Audit – Applying standards to a small entity
- > Auditing – A survey of standards with practical application – Online (*formerly* Auditing refresher – Online)
- > Compilation engagement model file

ACCOUNTING AND FINANCIAL REPORTING (ELIGIBLE FOR PUBLIC ACCOUNTING)

- > ASPE – A survey of the standards – Online
- > ASPE – Related party transactions: how do you measure up?
- > IFRS – A survey of the standards – Online
- > Not-for-profit organizations – A survey of standards (private sector) – Online

TAXATION, COMMODITY TAXES AND PERSONAL FINANCIAL PLANNING

- > Income tax planning refresher for corporate tax
- > Income tax planning refresher for personal tax
- > Basic U.S. taxation of individuals
- > Everyday income tax issues for the general practitioner
- > GST, HST and QST – Beyond the basics
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TRAINING PROFILES

RETURNING TO PRACTICE AND CAREER MOVE



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FINANCING AND BUSINESS CYCLES

- > Due diligence for acquisitions



A + IN MY
CAREER
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