

Accounting Day 2019 - Event Agenda

Mon, May 13, 2019

Effective Use of Artificial Intelligence & Machine Learning and the New Lease Standard

8:10am - 9:00am, May 13, 2019

A&A - Accounting and Auditing

This session will be a robust panel discussion and participant interaction with six experienced lease accounting professionals and how they leveraged AI with a Fortune 100 company this past year to apply topic 842 to thousands of leases.

The new Lease Accounting standards are probably the most complex standards issued in the last decade... including the new Revenue Recognition standards under Topic 606.

The speakers have all been featured in Journal of Accounting thought leadership articles in the last 18 months.

Learning Objectives:

- Learn the key components and complexities of the new lease accounting standards
- Learn implementation concepts

Course Outline:

- The speaker and panel will discuss lessons learned over the last year in connections with the application of Topic 842
- Interaction with the attendees will be encouraged
- This includes critical document management issues
- Application of the Practical Expedients
- Key considerations of when you reassess leases in the 840 vs 842

world....

- Also, important real estate lease issues to address and the impact of renewal options. Critical guidance on identifying and accounting for embedded leases
- Live demo of how AI works to enhance the learning process.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California Board of Accountancy: Accounting and Auditing (A&A)
 - NASBA: Accounting Program Level: Intermediate
- Prerequisites: A working knowledge of the accounting standards for leases
- Advanced Preparation: The attendee should review the current and new lease standards to obtain maximum benefit
- Designed for: Those professionals who desire to fully understand the new lease standards and learn implementation concepts.

SPEAKERS:

Steve Austin

Swenson Advisors

Josh Estill

Advisor, Cresa San Diego

Joel Colbourn

Swenson Advisors

Michael Fraunces

Md7

Simon Terry-Lloyd

Cresa

Jared Williams

Md7

Don Mitchell

Cresa

Maintaining your Health and Personal Finances as a Busy Professional

8:10am - 9:00am, May 13, 2019

P - Professional Development

You work hard to please your boss, staff, clients, and peers. You give it your all to do your best every day. Normally this means other areas in your life suffer, including your health and your personal finances, among other things. We will talk about how to still be a successful professional but avoid this burnout and one-dimensional way of living, and more importantly how taking charge in these areas of your life can make you thrive even more in your career.

Both health and wealth are common areas for stress. We want to exercise more, we want to eat better, we want to lose weight, we want to save more money, we want to make more money, but month after month, or year after year, we set goals for ourselves and never seem to achieve them. Let's stop that cycle and set out a simple plan to finally get control of these areas.

Learning Objectives: To obtain a working knowledge of work/life balance

Course Outline:

What are the keys to help us do this?

Health –

- Basic nutrition and fitness – keep it simple and take it in small steps
- Support, accountability, having a plan
- Mindset shift

Personal Finances –

- Awareness of your current income and expenses

- Living within your means – budget and savings
- Money mindset/future focus

We will walk through the principles above and do a couple of interactive exercises to understand and apply these principles to each person in the room.

Additional Information:

- Delivery Method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Professional Development
 - NASBA: Personal Development
- Program Level: Basic
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Kimberly LeGrand

CEO

**The Smart Phone That Knows Too Much -
A Year Later-You Can Only Imagine**

8:10am - 9:00am, May 13, 2019

T - Technical

This was a very popular and well received topic at last year's Accounting Day. Blair will be updating the topic with much more about cell phones but tracking of us and our patterns in general.

A sequel in the “The lighter side of practical Cybersecurity Awareness” Series There is a new “syndrome” out there. It is called “Cybersecurity Fatigue.” Maybe you have it. Symptoms include: a soft glazing over of the eyes and thoughts of creating drinking games whenever you hear terms like “BYOD,” “Ransomware,” “phishing attack,” and “breach.” Severe cases include people sticking their fingers in their ears and crying “la-la-la” until that mean old security person, or newscaster, goes away, or tuning out and tuning into your

favorite social media on your smart phone...but isn't it what we are talking about...and you can't "opt-out" of Cybersecurity... What causes it? Is it serious? Is there a way for us mere mortals to understand what is real about our phones and what is hysteria? What do they want from my phone? I am not a Zuckerberg, why would anyone really be out to get me? Is there anything I can do to protect myself, my business, my kids without spending money? Find all answers, and perhaps a chuckle or two, in this session.

Learning Objectives:

- To obtain an understanding of the underlying technology in our mobile phone and
- The risks that we take in our everyday use

Course Outline:

- Some history
- Cyber Security Issues
- Effects with social media
- Your questions and stories are welcome, the more interaction the better

Additional Information:

- Delivery Method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Computer Software and Applications
- Program Level: Basic
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Blair Baker

1903 Solutions

New Tax Law-Practical Consideration and Clarifications

8:10am - 9:00am, May 13, 2019

T - Technical

There is a lot of confusion on the Section 199a and QBI of the New Tax Law. This session will clarify the rules and bring in tax interpretations and guidance. Practical examples will be presented, and attendee interaction will be encouraged.

Learning Objective: To become familiar with this area of the new tax law

Course Outline:

- Practical problems and planning
- Effective dates
- What is QBI?
- For corporations
- Non corporate entities
- Specified services and trade or business
- 199A limitations
- Section 199 A Qualified Property
- Rental Activity
- SSTB Planning
- Practical Solutions with different entity types
- Questions?

Additional Information:

- Delivery Method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Tax
- Program Level: Beginning/Intermediate
- Prerequisites: A basic understanding of tax law in regard to the various business entities.
- Advance Preparation: None

SPEAKER:

Aaron Li

Hone Maxwell

Responding to Fraud in the Workplace (4 Hours)

8:10am - 12:10pm, May 13, 2019

F - Fraud

This session is designed to meet the four-hour fraud CPE requirement for CPAs, but it's not limited to CPAs. Fraud detection, prevention and/or reporting of fraud affecting financial statements is the primary focus. The materials work for all accounting professionals such as ACFE, IIA, Internal Auditors, Controllers, and others. This is Accounting Day's most popular topic/session. The presenters are from one of Southern California's top fraud and forensic accounting firms.

Learning Objectives:

- Identify when outside Forensic Accountants / Financial Investigators should be called upon – “Predication” (prevention and detection)
- Learn the various “Scopes of Work” to be conducted by outside Forensic Accountants / Financial
- Investigators (prevention and detection)
- Describe “Investigative Techniques” utilized by Forensic (detection) Accountants / Financial
- Investigators
- Contrast between Law Enforcement vs. private sector investigative techniques

Outline:

1) Introduction of Presenters

2) Role of the Outside Forensic Accountant in Financial Fraud Investigations

- a) Identify when outside forensic accountants/financial investigators should be called upon
- b) Scope of work of forensics accountants/financial investigators
- c) Describe investigative techniques
- d) Contract between law enforcement and private sector investigations
- e) Use of computer forensics and data recovery in an investigation

3) Anti-Fraud & Data Analytics Methodology

- a) Describe the importance of proactive fraud auditing
- b) List current statistics and trends with respect to proactive fraud auditing

- c) Identify and describe common fraud indicators
- d) List and describe the 5 phases of the data analysis methodology
- e) Identify commonly requested data sets and the key elements of a data request list
- f) Identify the 5 types of data analytics tests
- g) List and describe common data analytic tests
- h) Describe key considerations for implementing data analytics

4) Interviewing for Fraud Detection

- a) Describe the structure of an interview and the elements necessary to conduct effective interviews
- b) Identify considerations necessary to prepare for an interview
- c) List methods to make interviews as productive and informative as possible
- d) Explain the importance of non-verbal communication during the interview process

5) Case Studies: Employee Theft & Dishonesty

- a) Discuss and review three cases of employee theft and dishonesty that were recently investigated
- b) Cases will be related to three of the most common types of occupational fraud in the US according to the 2018 ACFE Report to the Nations: corruption, billing, and check and payment tampering.

Additional Information:

- Delivery Method: Group Live
- Recommended CPE Hours: 4.0
- Field of Study:
 - California State Board of Accountancy: Fraud and A&A
 - NASBA: Auditing
- Program Level: Beginning/Intermediate
- Prerequisites: A basic understanding of fraud and related issues such as internal controls, auditing, etc
- Advanced Preparation: None

SPEAKERS:

Jenny Dominguez

CPA, CFF, CFE, CLA (CliftonLarsonAllen LLP)

Michael Schulstad

CLA

How to Survive Your Peer Review – A Report Straight from the Battlefield

9:15am - 10:35am, May 13, 2019

A&A - Accounting and Auditing

Peer review was intended to be a means for colleagues to learn from one another and to improve the quality of the services provided by CPAs. Unfortunately, in many cases it has become more punitive than informative. This session will you understand the peer review concept from both the reviewer's and your standpoint.

Course Objectives:

This session is intended to help practitioners to make certain they are prepared for their peer reviews and ready to ensure a pass by obtaining a full understanding of rules, guidelines, and practical considerations.

Course Outline:

- Attendees will learn about the importance of peer review to the profession and understand the different types of reports issued.
- The presenter will explain the relationship between peer review and the Statements on Quality Control Standards (SQCS) and demonstrate how peer review can be used to enhance CPAs' reputations and contribute to the building and improvement of their practices.
- To ensure a passing report, you will learn of the most common issues cited by peer reviewers and how you can avoid those same pitfalls.
- You will also learn how the documentation of your engagements can not only lead to more efficient services but can also save some of the time normally spent by peer reviewers.
- The instructor will encourage questions and attendee participation to ensure maximum benefit from the experiences and questions of others.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: A&A
 - NASBA: Auditing

- Program Level: Basic
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Mark Wille

Bank Financing for Business: A Company's Cheapest Source of Capital

9:15am - 10:35am, May 13, 2019

T - Technical

This session will review how banks evaluate your loan request including cash flow, collateral, and balance sheet analysis, as well as key financial ratios. Lending scenarios will include M&A, building and equipment purchases, and working capital. Session will also cover the state of the commercial lending market and outlook for 2019.

Learning Objectives:

- To obtain an understanding of bank lending and how it works
- To clarify what bank lending is and better understand the misconceptions of bank lending

Course Outline:

- Economics Of Banking
- Key Commercial Loan Products
- How To Position Your Business to Obtain Credit
- Financial Statements, what the lender is looking for
- The Current Lending Environment

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge

- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Stephen Friedman

Regional President, Pacific Premier Bank

CFO Panel (Career Choices)

9:15am - 10:35am, May 13, 2019

P - Professional Development

A panel of three successful seasoned CFOs from San Diego companies who will tell their career story, insights and experience with the objective of encouraging you in your career path. This is one of Accounting Day's most popular topics and has been a part of Accounting Day, by demand, for the 26th year.

These successful seasoned CFOs from San Diego companies will share their insights and experience in developing their own careers. They will discuss:

Challenges and strategies that have worked for them:

- What they look for when they hire and promote accountants within the companies
- Creative Solutions
- Tips on how to build your department

Panelists:

- DJ Carney
Formerly with Encercore as CFO
- Leigh Elkoll
CFO, Reva Medical
- Paul GJarrad
Formerly with Adicio as CFO

Learning Objectives:

To hear from seasoned CFOs about their career path and how choices today affect your career path.

Additional Information:

- Delivery Method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Professional Development
 - NASBA: Personal Development
- Program Level: Basic
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Judy Thompson

President and Founder, Thompson Search

Nonprofit Organizations-New Reporting Rules

9:15am - 12:10pm, May 13, 2019

A&A - Accounting and Auditing

This is a three (3) hour session. These new rules go into effect for June 30, 2019, year-ends and went into effect for December 31, 2018, year-ends. This topic is very timely as it effects your year-end reporting for June 30, 2019. We have noted that that many nonprofits, regardless of size, and many CPA firms are not or not fully aware of the new rules and/or implementation dates.

Learning Objectives:

To become aware of the new reporting rules for nonprofit accounting and implementation strategies.

Course Outline:

You will learn about the new mandatory reporting requirements including, but not limited to:

- Expense reporting, statement of functional expenses, now required (or alternative allowable disclosure)
- Only Two Net Asset Classes, With Restrictions and Without Restrictions (Temporarily and Permanently Restricted terminology has changed)
- Liquidity and availability of resources disclosure
- Investment return disclosure
- You will learn the details of the new reporting rules as well as examples and "in the weeds" information.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 3.0
- Field of Study:
 - California State Board of Accountancy: Accounting and Auditing (A&A)
 - NASBA: Accounting
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Nancy Rix

Dickerson Rix, CPAs

Fraud Continuation of 8:10 4-hour session

9:15am - 10:35am, May 13, 2019

F - Fraud

Is There a Gap in GAAP?

10:50am - 12:10pm, May 13, 2019

A&A - Accounting and Auditing

GAAP has evolved in dramatic fashion over the last two to three decades. It is in part due to the goal to align US GAAP with International Financial Reporting Standards (IFRS), the increased complexity of derivatives and other financial instruments used by entities, advances in the sophistication of entity's and their use of technology, value estimation techniques providing more reliable measures, the increasing presence of institutional investors and the desire for more information, and the return of the Black Plague (well, maybe not that last one).

Some of these changes created a need for new principles designed to identify, measure, and report different types of transactions, such as the use of variable interest entities and derivatives that are used as hedges. Other changes have required expanded disclosures to enable users to understand complex transactions or obligations affecting future resources that are not obvious.

Traditional subjects like inventory, uncollectible receivables, and investments in the equity securities of another entity are now subject to new accounting rules. In addition, terms like historical cost, fair value, and conservatism are defined and applied differently than in the past.

In addition, most of these changes increase the cost of accounting and reporting without necessarily providing a commensurate improvement. They also have the potential of increasing the CPA's liability due to the difficulty of keeping up with all changes and identifying all applicable requirements.

Learning Objectives:

To become aware of the key issues with GAAP along with some of the shortcomings and to obtain an understanding of how to approach issues in your everyday work.

Course Outline:

Attendees will:

- Become aware of alternatives to GAAP that may be appropriate for client needs and reduce the cost of accounting and reporting.
- Review terms used in accounting, the definitions of which have evolved and are no longer applied as they had been traditionally.
- Develop an approach for identifying accounting methods that are complex to apply and disclosures that are costly to provide and for evaluating whether omission can be justified due to materiality and the documentation required to avoid being noncompliant.

- Become aware of recent changes to areas common to many entities such as inventory and investments.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Accounting and Auditing (A&A)
 - NASBA: Accounting
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Mark Dauberman

Owner, Mark Dauberman Seminars

Thriving Through Disruption

10:50am - 12:10pm, May 13

P - Professional Development

We have all been hearing about impending changes in the accounting industry that will disrupt the way that we have traditionally done business. Artificial intelligence, big data, machine learning, millennial culture, and a myriad of other converging factors are changing the foundation of our profession. These changes aren't just coming; they are already here. Are you ready?

Whether you are a leader in an accounting firm or a member of the accounting department of a private company, the roles of all accountants will be impacted. The move toward automation will be streamlining many accounting roles traditionally performed by skilled laborers, and entire company structures will need to adapt to survive. This course will provide valuable information about the future of the accounting profession and how to evolve to match these changes. Learn how to not only weather the changes, but also to leverage these changes to your advantage.

Course Objectives:

To obtain an understanding of valuable information about the future of the accounting profession and how to evolve your thinking to match these changes.

Course Outline:

- Discover the impending impact that evolving technology will have in the accounting profession
- Gain strategies to not only remain relevant, but thrive through these changes
- Develop your library of ongoing resources to stay on the cutting edge of change moving forward

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5 (Note: This session most likely does not qualify for CPE for CPAs)
- Field of Study:
 - California State Board of Accountancy: Professional Development
 - NASBA: Personal Development
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Ingrid Edstrom

Polymath LLC

Risk and Financial Decision Making

10:50am - 12:10pm, May 13, 2019

T - Technical

Having an understanding of Risk and Financial Decision Making is becoming more important every day. The concepts are important in all areas of accounting and finance.

Learning Objectives:

To obtain an understanding of risk and financial decision making and how it affects your everyday tasks.

Course Outline:

- Risk and Financial Decision Making
- Introduction / Observations
- How Financial Markets Price Risk
- Risk vs Uncertainty: What is the difference?
- Decision Making, Risk & Behaviorist Finance
- BOEING 367-80: A Case Study in Betting it All
- Lessons Learned
- Author Notes / Closing Thoughts

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

George Haloulakos

Instructor, UCSD Extension

Nonprofit Organizations Workshop

10:50am - 12:10pm, May 13, 2019

A&A - Accounting and Auditing

A continuation of the 9:15 session, a total of three (3) hours CPE Of the many topics...

- Statement of Functional Expenses
 - OCBOA-Do the New Rules Apply?
 - Nonprofit organizations must be story tellers
-

Fraud Continuation of 8:10 4-hour session

10:50am - 12:10pm, May 13, 2019

F - Fraud

Lunch and Keynote - Multigenerational and Millennial Communication and Management

12:15pm - 1:40pm, May 13, 2019

P - Professional Development

Internationally respected speaker and consultant, Jeff Butler helps bridge generational gaps between Millennials and companies looking for their talent and patronage.

Butler is a third-generational Silicon Valley entrepreneur and has founded three companies at the age of 27. As a computer science major at U.C. Berkeley, whose program was ranked second in the country, he experienced the ongoing parade of companies and recruiters trying to woo him and his classmates. Butler has quickly built his reputation as a memorable presenter with tangible solutions for attracting, retaining, and engaging Millennials as employees and customers. Within just the past three years, he has spoken at two TEDx events and multiple Fortune 500 companies such as Google, Amazon, and LinkedIn.

Butler spent the first years of his career at some of the world's fastest-charging startups and tech companies before launching his consulting company in 2016. He is the author of two books The Authentic Workplace and The Key to the New You.

SPEAKER:

Jeff Butler

Keynote Speaker, JButler International

Understanding Business Valuations

1:45pm - 2:35pm, May 13, 2019

T - Technical

Business valuations are an important service that, many times, are widely misunderstood. Not approaching this properly can lead to valuations that end up having no value. This session will thoroughly review the many aspects of business valuations.

Learning Objectives:

How financial professional can assist in building business value by properly approaching all the considerations needed in this service.

Course Outline:

- When is a valuation needed?
- What valuation credentials do I look for?
- What is the real business income?
- Business Valuation Basics
- Tax Cuts & Jobs Act - Business Value Implications
- Shareholder Buy-outs and Buy-Sell Agreement terms

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Cheryl Kessler
BTZ Forensics

Master the Enrollment Conversation: Win New Clients Without being Salesy

1:45pm - 2:35pm, May 13, 2019

P - Professional Development

The key focus of this presentation is to learn concepts to help obtain new clients and increase the opportunity with existing clients with the end result of increasing your value to the firm (read: increased compensation and promotion).

Ever feel a connection to a potential client only to learn that they signed on with another firm? Then you're left to wonder why.

Many accounting professionals love what they do but hate consultations. Their education prepared them to do the work, but not how to effectively enroll new clients.

No one wants to be sold. That's an old school approach. Instead of a pitch learn how to extend an invitation. The missing piece to growing your accounting practice is learning to sign on new clients even if you hate the sales part. Learn a proven formula which has your ideal client asking how they can work with you.

Learning Objectives:

The keys to successful consultations are counter intuitive. Learn how to stop letting consults walk away from the solution to their problems. Learn how to give them what they need to eagerly say "YES" on the spot.

Course Outline:

During this action-packed session you'll learn:

- Simple no-pressure things you can do to avoid feeling salesy.
- Why competing on price doesn't work.
- 3 Secrets to get an immediate "yes" and never chase a potential client again.
- 5 steps for handling objections without losing the connection.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Professional Development
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Loren Fogelman

A&A Roundtable

1:45pm - 2:35pm, May 13, 2019

A&A - Accounting and Auditing

This session is designed for CPAs and staff performing services in small practice units who don't have the resources that are available to larger firms. It is intended to give participants suggestions for dealing with some of the tougher challenges associated with being in practice and will provide the opportunity to learn of the best practices employed by other CPAs dealing with similar issues.

The workshop will be conducted by and for the participants who are often confronted with decisions related to unusual transactions; engagement requirements that may not be applicable or necessary; evaluating when amounts are not material; the amount of information that should be included in disclosures and when too much is being provided; when independence is impaired as a result of performing nonattest services; accounting for transactions for which there does not seem to be authoritative guidance;

techniques for developing adequate disclosures that can be understood by the financial statement users; what to include in engagement letters, client representations, reports, or communication with governance; and a variety of other issues.

Participants will identify those issues they have dealt with, and all attendees will be invited to provide the approaches they use and the resources they have found helpful in finding resolution. It will be up to the group, with the assistance of the session moderator, to set priorities as to which topics will be discussed, how much time will be devoted to each.

Learning Objectives:

To gain the knowledge from others in the session and learn from their experiences. This can be done from questions other may ask and the questions that you may have.

Course Outline:

- Possible examples may include how others deal with:
- Engagement checklists that seem cumbersome and excessive.
- Measuring and documenting materiality, including the use of qualitative inputs.
- Suggestions, or requirements, imposed by our peer reviewer that seem unnecessary.
- GAAP concepts that no longer seem applicable, such as recognizing bad debts when nearly 100% of revenues are in the form of credit card payments (this is just one of many); or
- Unusual procedures or tools that are not widely known but have been helpful to attendees.
- I'm curious to know what others to when...

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Accounting and Auditing (A&A)
 - NASBA: Accounting
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Mark Dauberman

Owner, Mark Dauberman Seminars

Robotic Process Automation (RPA)

1:45pm - 2:35pm, May 13

A&A - Accounting and Auditing

RPA is an application of technology, governed by business logic and structured inputs, aimed at automating business processes. Using RPA tools, a company can configure software, or a “robot,” to capture and interpret applications for processing a transaction, manipulating data, triggering responses, and communicating with other digital systems. RPA scenarios range from something as simple as generating an automatic response to an email to deploying thousands of bots, each programmed to automate jobs in an ERP System.

Learning Objectives:

You will learn how this incredible process can work for you in saving time and to facilitate business processes without increasing headcount or costs.

Course Outline:

- Define Robotic Process Automation (RPA)
- Identify the Key RPA Software Providers
- Demonstrate RPA in Action
- Share RPA Insights – Current State & Predictions
- Summarize the Opportunity Areas & Value Drivers of RPA
- Understand the Criteria for Scoping & Prioritization of RPA Opportunities
- Provide an Example of Process Mining & Discovery Tool
- Understand the Risks of RPA
- Share How RPA Can be Utilized for Internal Control
- Consider the Impact of RPA to the Accounting Profession

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKERS:

Less Sussman

Senior Practice Director, Resources Global Professionals (RGP)

Alex Porter

Director of Advisory Services, Resources Global Professionals (RGP)

Mark McConnell RGP

It's All About Trust

1:45pm - 2:35pm, May 13, 2019

F - Fraud

This presentation will document the HealthSouth accounting fraud. Aaron Beam, former CFO, will describe how the company was started and how it grew to be one of the largest healthcare companies in the US. He will explain how the accounting fraud started and the role that Sarbanes-Oxley played in the exposure of the fraud.

After this historical description he will discuss why large corporate fraud such as Enron, WorldCom and HealthSouth occur. He will document the damage that these frauds cause to our economy and society in general.

He will conclude the talk by giving examples of how companies and individuals can build ethical strength and prevent these disaster from occurring.

Objectives:

To better understand how to prevent financial statement fraud through ethical strength.

Course Outline:

- HealthSouth accounting fraud
- How the accounting fraud was started
- The role that Sarbanes-Oxley played in the exposure of the fraud
- Why do these frauds keep on occurring?
- The damage these frauds cause to our economy and society

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Fraud A&A Ethics
 - NASBA: Accounting Regulatory Ethics
- Program Level: Basic
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Aaron Beam

Public Speaker

Exhibitor Bingo

2:40pm - 3:05pm, May 13, 2019

Atlas Ballroom

What is Exhibitor Bingo?

To help ensure that most all attendees visit the exhibitor tables, we provide a "bingo card" to each attendee.

Upon visiting the exhibitor table, the card is stamped. The completed card is then submitted for the drawing at 2:40. Each exhibitor draws a card for a gift to the attendee.

Exhibitors have commented that is a great tool for them to meet each attendee. Most ask for a business card in exchange for the card being stamped. The very successful exhibitors have other well-planned approaches to gain the confidence of the attendees.

Separately all attendees are listed in the mobile app. The exhibitors, as well as all attendees, can then reach out to others, either individually or collectively, and interact with them in a manner that works well for them.

Give Your Practice a New Lease on Life

3:10pm - 4:00pm, May 13, 2019

A&A - Accounting and Auditing

By now, most CPAs are aware that lessees will be required to recognize an asset and a liability for all leases, including operating leases, under the new standard. There are many changes that are at least as significant.

Some might, but don't have to, increase the cost of financial reporting without providing a corresponding benefit. Others, however, will give many the opportunity to expand their relationships with the clients affected. These changes require an understanding of management behavior when making decisions about leases giving you the opportunity to identify best practices.

Learning Objectives:

To obtain a good understanding of the new lease standard and to obtain strategies for implementation.

Course Outline:

Those attending this course will:

- Learn why some leases under current standards will not be leases under the new standard. Understand why many operating leases under the current standard will be finance leases, equivalent to capital leases, under the new standard.
- Find that in many cases, the lease term will be longer under the new standard.

- Conclude that the annual expense related to an operating lease will often be about the same under both the old and the new standard.
- An underlying theme of this topic is to present information typically not included in other lease education materials and point out cost of financial reporting issues.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Accounting & Auditing (A&A)
 - NASBA: Accounting
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Mark Dauberman

Owner, Mark Dauberman Seminars

Bottom Line Threats & Ideas from an HR Expert Witness

3:10pm - 4:30pm, May 13, 2019

T - Technical

What preventable losses are striking employers like us? It is not only independent contractor misclassification, #MeToo and bullying complaints, wage & hour class action suits, PAGA suits, Fair Pay Act, disability discrimination, leaves, local ordinances, and so much more. How can we prioritize our preventive efforts? How do we know what actions have the best ROI? Gain insights on current threats and practical ideas by hearing direct observations from an expert witness, workplace investigator, HR & EEO consultant, UCSD professor, and employer.

Note that this session spans two time slots.

Learning Objectives:

To obtain a good understanding of these issues and they affect your everyday work environment.

Course Outline:

- Independent contractor misclassification
- New and enhanced EDD enforcement
- Dealing with #MeToo and bullying complaints
- PAGA suits
- Fair Pay Act
- Disability discrimination
- Leaves
- Local ordinances

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Claudia Schwartz

Founding Principal, Expert Witness, Investigator (PI), HR Results

Mastering Happy at Work

3:10pm - 4:00pm, May 13

P - Professional Development

Developing confidence in your work can feel like a continual challenge but it can be your opportunity to steer the direction when you have the right tools.

Angie presents seven strategies you can use to develop a strong foundation and build on throughout your career.

Learning Objectives:

To create business practices and a scorecard of metrics to help you take charge of your career success and serve as a foundation for confidence.

Course Outline:

1. Take Charge: Know that YOU and only YOU are responsible for your career success.
2. Communicate: Take every opportunity to improve communication skills.
3. Know yourself: Take advantage of all the information available about you.
4. Get Support: Develop a Personal Board of Directors
5. Be Your Own Advocate: Create a Career Roadmap
6. Stretch and Risk: Seek Out Stretch Opportunities
7. Serve: Do Something Outside of Work that Makes You Happy and Proud

Additional Information:

- CPE Hours: 1.0
- Level: Intermediate
- Designed For: Professionals interested in building confidence and taking ownership of their career development.
- Prerequisites: None
- Advanced Preparation: To review the course outline and make notes about them about yourself
- Field of Study:
 - California State Board of Accountancy: Professional Development
 - NASBA: Specialized Knowledge

SPEAKER:

Angie Swartz

CEO, Transformational Life, Leadership and Career Coach, Life Purpose Advisor

Practical Project Management for Accountants and Auditors

3:10pm - 5:05pm, May 13, 2019

T - Technical

This two-hour session will provide you with great tools for managing your projects, whether a specific project or bigger picture thinking such as your department's goals. Ellen brings her vast experience to this session from her tenure with Sony Electronics Sox implementation, IT project manager with Qualcomm and more.

Learning Objectives:

To obtain a full understanding of project management and how it helps you and your team achieve its objectives.

Course Outline:

- Advantages of Project Management
- Project Manager
- 6 Essentials for Project Managers
- The Triple Constraint
- Project Lifestyle
- Stockholders
- Tools and Techniques
- Phases
- Planning
- Execution

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 2.0
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Ellen Class

CFO, San Diego Workforce Partnership

High-Profile Fraud Cases in San Diego: The Road to Prosecution

3:10pm - 4:00pm, May 13, 2019

F - Fraud

Understand fraud and all its related issues does not reach its potential with seeing actual fraud cases, fraud being played out, discovered, and prosecuted some very interesting cases will be presented: their facts, their resolutions, and how they made their way to the criminal courtroom.

Learning Objectives:

To obtain an understanding of actual fraud and its resulting outcoming in the criminal process.

Course Outline:

- How fraud affects the bottom line
- De-mystifying the criminal process
- Understanding the variety of cases handled at the District Attorney's Office
- Fraudster's weaknesses leading to detection

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Fraud and A&A
 - NASBA: Auditing
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Hector Jimenez

SD County DA's Office

Ethics and Independence

4:15pm - 5:05pm, May 13, 2019

A&A - Accounting and Auditing

Many CPAs face a problem that, at times, can seem overwhelming. They have clients that provide high-quality products or services for which there is strong demand. The client has great potential for growth that will enable participation in capital markets that apply to much larger entities but, to make that transition, the clients will need financing from investors and creditors that will require reviewed or audited financial statements prepared in accordance with GAAP. These reviews or audits may only be performed by CPA's whose independence has not been impaired. At the same time, these clients are not yet large enough to justify employing a qualified accountant, along with appropriate support staff. Most will require assistance in preparing GAAP financial statements with adequate disclosure and the most logical source of that assistance is the CPA. CPAs perform bookkeeping and accounting services for these clients ranging from preparing the financial statements and related disclosures from a client's trial balance that already reflects compliance with GAAP; to writing checks for a client, maintaining the books of original entry, and preparing the financial statements and related disclosures.

Many CPAs believe that the performance of these services impairs their independence, requiring them to choose between performing either the nonattest services or the audit or review of the financial statements. Not only is this a dilemma to the accountant. It also, in many cases, requires the client to engage two CPAs.

The CPA will have to apply judgment in determining if there is an impairment to the appearance of independence. The relationship may be structured, however, to allow the CPA to perform certain nonattest services without impairing the CPA's independence, in fact. For many CPAs, this will provide the ability to provide reasonable assistance to an attest client without impairing independence, in fact. To avoid without impairing the CPA's independence requires both the CPA and the client to accept certain responsibilities in relation to those services.

Learning Objectives:

To obtain an understanding of the nuances of independence helping to not make independence decisions mistakes, either in thinking you're not independent or accepting engagements when not independent.

Course Outline:

This session will assist attendees in determining which services they may perform for an attest client without impairing independence. It will cover topics that include:

- The types of professional engagements that require independence and those that do not.
- Specific services that may be performed as part of a nonattest engagement that would always impair independence and those that would not.
- Requirements that must be met to allow the performance of nonattest services without impairing independence, some of which must be met before performing the services; and
- The qualitative self-analysis that is required of CPAs performing more than one nonattest service for an attest client.

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 2.0
- Field of Study:
- California State Board of Accountancy:
 - 4-Hour Ethics Requirement
 - A&A
 - (Doesn't not apply to the 2-hour regulatory ethics requirement
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

This program is designed to apply to the 4-hour general ethics requirement for CPAs. It may also be applied to the A & A requirement. It may not be applied to the 2-hour regulatory review requirement. It most likely qualifies for the ethics requirement for most all other non-CPA attendees.

SPEAKER:

Mark Dauberman

Owner, Mark Dauberman Seminars

Bottom Line Threats...Continuation

4:15pm - 5:05pm, May 13, 2019

T - Technical

Continuation from the previous session to 4:30. The two sessions give you 1.5 hours of CPE

Professional Development

4:15pm - 5:05pm, May 13

P - Professional Development

This session most likely does not qualify for CPE for CPAs.

Lost in Space: Managing Financial Data in Light of the California Consumer Privacy Act

4:15pm - 5:05pm, May 13

T - Technical

California is the birthplace of stars, the Internet, and consumer privacy. In 2018, California hastily passed the California Consumer Privacy Act which imposes steep fines and penalties on companies for failing to comply with sweeping privacy laws and implement reasonable security by January 1, 2020.

Learning Objectives:

Learn the importance of cultivating hybrid professionals that understand both accounting and cybersecurity, and how information governance is the North Star for enterprise risk management.

Course Outline:

- A quick review of GDPR the predecessor law
- Key points of California's version, California Consumer Privacy Act
- The grey area of the new law
- The specific and hard-hitting areas
- Landmines and key areas to not overlook
- Effect on business policies and procedures

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Justine Phillips

Sheppard Mullin

Project Management-2nd Hour

4:15pm - 5:05pm, May 13, 2019

A&A - Accounting and Auditing

This is a two-hour session

An Overview of the Barry Minkow Case-Recognizing Fraud

4:15pm - 5:05pm, May 13, 2019

F - Fraud

Barry Minkow's name is well known in San Diego and nationally. You will hear details of both the ZZZZ Best Cleaners and his second unraveling, the conspiracy in the Lennar matter. This session hits the key issues in fraud detection, prevention, and reporting.

Learning Objectives:

To obtain a better understanding of fraud issues by learning from, not one, but two real world examples.

Course Outline:

- An Overview of the Barry Minkow Case-Recognizing Fraud
- Fraud in Federal Court: Basics
- Wall Street Wunderkind
- The Unraveling
- Fraud Discovery Institute
- His Second Unraveling
- Why?
- Fraud-Things to Look For
- Where Do YOU Think You Would Find the Fraud?
- Final Thoughts

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Fraud and A&A
 - NASBA: Auditing
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKER:

Michelle Wasserman

Leveraging Artificial Intelligence in Detecting Fraud

5:15pm - 6:10pm, May 13, 2019

F - Fraud

Businesses and Governments process a high-volume of transactions every day. Learn how artificial intelligence and machine learning can help you discover data anomalies in their data to reduce fraud and increase efficiencies in management. We will walk you through a real-life example of how artificial intelligence assisted an entity in discovering improper payments and procurements with 90% less effort than manually reviewing such transactions. Leveraging available technology can dramatically improve results with greater efficiency. A primary focus of this session is prevention and detection of fraud.

Learning Objectives:

- Gain an understanding of how pervasive fraud is in our business environments
- Become aware of the AI and Machine learning techniques that are becoming part of our everyday lives
- Learn how Machine Learning can be used to identify fraud

Outline:

- Assess the Risk: Highlight of relevant portions of 2018 ACFE Report to the Nations
- Overview of Tools: Data Science | Artificial Intelligence | Machine Learning
- Case Study: Procurement Fraud
- Other Applications: Other Areas Where Artificial Intelligence May Help
- Questions?

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:
 - California State Board of Accountancy: Fraud and A&A
 - NASBA: Specialized Knowledge
- Program Level: Beginning

- Prerequisites: None
- Advanced Preparation: None

SPEAKERS:

Matt Nethaway

Tim Bryan

Who's in Your Wallet: Rethinking Third Party Risks

5:20pm - 6:10pm, May 13, 2019

T - Technical

Third-party risk remains a core governance challenge for most organizations. Regulations including HIPAAHITECH, the EU's GDPR, among others require organizations to appropriately evaluate the risk of service providers and other third parties. Unfortunately, current third-party risk management practices don't scale and require new approaches. Our panelist brings a broad, multi-disciplinary/multi-industry perspective on how to re-think third-party risk.

Learning Objectives:

To obtain a better understanding of third-party risk issues. Accountants we many times push this off to other (typically IT) with the attitude, "they are taking care of it". Without an understand you are also now at risk.

Course Outline:

- Planning
- Due Diligence / Selection
- Contract Negotiation
- Business Integration
- Ongoing Monitoring/Analysis
- Business Continuity/Termination
- Toolsets

Additional Information:

- Delivery method: Group Live

- Recommended CPE Hours: 1.5
- Field of Study:
 - California State Board of Accountancy: Technical
 - NASBA: Information Technology
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

SPEAKERS:

Matt Stamper

Chief Information Security Officer (CISO) | Executive Advisor, EVOTEK

Jonas Hagman

Korey Klein

Roundtable with Jeff Butler – Multigenerational and Millennial Communication and Management

5:20pm - 6:10pm, May 13, 2019

P - Professional Development

Meet the keynote speaker and ask questions. Ask questions to others in the session as well; "how are you handling...."

Learning Objectives:

To obtain a good understanding of multigenerational issues both in the workplace and in your personal life.

Course Outline:

Q&A moderated by Jeff Butler

Additional Information:

- Delivery method: Group Live
- Recommended CPE Hours: 1.0
- Field of Study:

- California State Board of Accountancy: Technical
- NASBA: Specialized Knowledge
- Program Level: Beginning
- Prerequisites: None
- Advanced Preparation: None

This session most likely does not qualify for CPE for CPAs with the State Board of Accountancy.

SPEAKER:

Jeff Butler

Keynote Speaker, JButler International

Next Year and 2030: The World: AI, Robots and Cyberbots, Oh My!

5:20pm - 6:10pm, May 13, 2019

A&A - Accounting and Auditing

Another session in the “The Lighter Side of Practical CyberSecurity Awareness” Series in the Fifties, American’s cast their view towards the western horizon, to find a safe place to raise their families. In the Sixties, American stopped fighting each other and looked to the sky and put a man on the moon. Our imaginations of the future with “The Borg,” “UniSex Silver Suits,” “Flying Cars,” and “Communicators” went “hog wild.” The possibilities for all of people kind seemed endless... The future arrived, sort of...it is just not equally distributed. One thing that is very different, is time. In the Sci-Fy of the Sixties, most showed people having passionate, meaningful careers and relationships, with MORE leisure time, not LESS. Today’s pace of Knowledge Growth and Access is more of a perpetual Hundred Meter Sprint...what happened and what will happen? Come and see what the future may hold for us, for our children, grandchildren as we turn our eyes on America 2030; the dark, the bright, the probable... Find some answers, some coping skills, and perhaps a surprise or two, in this session.

While this session is intended to be on the lighter side the issues covered are real and will go into depth.

Learning Objectives:

To obtain an understanding of the technical tools that surround both our personal and professional lives and the dangers in taking them for granite.

Course Outline:

- The Good, the Bad and the Ugly

Additional Information:

- CPE Hours: 1.0
- Level: Basic to Advanced
- Designed For: Those CPAs, accountants, internal auditors, and certified fraud examiners who desire to enhance their technical skills and knowledge
- Prerequisites: Enough coffee or caffeine to close the day!
- Advanced Preparation: A sense of adventure and humor
- Subject Area:
 - California State Board of Accountancy: Technical
 - NASBA: Computer Software and Applications

SPEAKER:

Blair Baker

1903 Solutions

Ethics and Independence-2nd Hour

5:20pm - 6:10pm, May 13, 2019

A&A - Accounting and Auditing

2nd Hour