



Malin Bergquist

CERTIFIED PUBLIC ACCOUNTANTS

CPE – CONTINUOUS PROFESSIONAL EDUCATION FOR CPAs

German CPA Society e.V.

in Kooperation mit Malin, Bergquist & Company,
LLP, Certified Public Accountants & Business
Advisors, Pittsburgh, PA, USA

4. bis 5. Oktober 2010 in Heidelberg

„CPE-Live“

Erste CPE-Präsenzveranstaltung in Deutschland

„CPE-Credits durch akkreditierten US-Partner“

Die CPE-Credits sind für jeden U.S.-Bundesstaat gültig

GCPAS

German CPA Society – Verband der Certified
Public Accountants in Deutschland e.V.
www.GCPAS.org

Continuous Professional Education

CPE-Training Sessions

– Veranstaltung in englischer Sprache –

1 FASB/IASB Update

An update on US GAAP and International Financial Reporting Standards (IFRS), including the current status of IFRS in the United States. We will also look at the recent "Convergence" standards being proposed by the FASB and the IASB and how they will impact companies going forward.

Instructors: Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA

2 Professional Conduct and Ethics for the CPA

A review of the current ethical standards that apply to Certified Public Accountants. It covers the Code of Professional Conduct and various ethical pronouncements and rulings.

Instructors: Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA

3 Tax considerations for businesses entering the U.S. market and foreign investors in the U.S.

An overview and update of the income tax law affecting U.S. in-bound business and investment activities, including a review of the residency and reporting rules for resident and non-resident individuals. The session will begin to apply the rules to structuring transactions.

Instructor: Joseph D.C. Wilson III, CPA

4 Tax considerations (continued)

The previous session will continue with specific consideration of pitfalls, traps, and planning opportunities, particularly with respect to choice of entity, structure of investment, residency, and state tax issues. In both sessions, examples will be extensively used.

Instructor: Joseph D.C. Wilson III, CPA

5 Audit Issues on International Engagements

A review of difficulties and complexities incurred in managing an international audit engagement.

Instructors: Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA

6 Professional Conduct and Ethics for the CPA (continued)

A review of the current ethical standards that apply to Certified Public Accountants. It covers the Code of Professional Conduct and various ethical pronouncements and rulings.

Instructors: Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA

7 Tax reporting issues

FBAR requirements, voluntary disclosure matters, FIRPTA filings, special withholding requirements, and other reporting considerations not covered in the earlier sessions.

Instructor: Joseph D.C. Wilson III, CPA

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Accounting, Auditing, Taxation and Professional Conduct and Ethics for CPAs

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in Kooperation mit Malin, Bergquist & Company, LLP

Certified Public Accountants & Business Advisors, Pittsburgh, PA, USA

www.malinbergquist.com

CPE Requirements

Continuing professional education (CPE) is required for CPAs to maintain their professional competence and provide quality professional services. CPAs are responsible for complying with all applicable CPE requirements, rules and regulations of state boards of accountancy, as well as those of membership associations and other professional organizations. Follow the link to become familiar with the CPE Standards issued by AICPA and NASBA, learn the CPE requirements for AICPA members, and find out the specific CPE requirements for each state board and society:

www.aicpa.org/CPEAndConferences/CPERequirements/Pages/CPERequirements.aspx

Instructors from Malin, Bergquist & Company, LLP, Pennsylvania, USA



Jeffrey T. Deane, CPA
Chief Executive Officer

Jeffrey T. Deane is CEO of **Malin Bergquist**, a Pittsburgh "Top 15" certified public accounting firm, with large offices also in Erie and Greensburg, PA. He heads the firm's International Businesses Group.

Jeff and his group serve some 40 companies with international operations.

With Jeff's active support, the firm sponsors the German-American Business Circle (www.gabcpgh.com) to create an economic development infrastructure to attract and retain German companies in Pittsburgh. He also serves on the board of directors of the British American Business Council/Pittsburgh Region (www.babc-pittsburgh.org). He and the firm also assist the region's governmental officials in courting foreign-owned companies to Western Pennsylvania.

Jeff's niche is serving foreign-owned companies doing business in the United States. Under his leadership, the firm serves companies headquartered, or launching business, in Europe, Asia and South America. What sets the international practice apart is its significant partner involvement, continuity of staff and a one-stop approach for tax filings and financial reporting, regardless of the number of countries involved.

Jeff is a nationally recognized expert and pioneer in the convergence of GAAP with international financial reporting standards (IFRS). In 2004, he helped the Pittsburgh-based subsidiary of a German-owned manufacturer convert to IFRS, including travelling to Germany to brief the key finance team about the more complex issues. Today he continues to counsel clients in this critical issue. He has authored IFRS articles in the **Journal of Accountancy**, **Pittsburgh Post-Gazette** and Erie's **Business Magazine**, has been quoted in IFRS stories in IFRS.com and the **Pittsburgh Business Times**, and has made IFRS presentations to a number of professional service firms and universities.



Stephen H. Heilman, CPA
Partner

Steve is a partner with **Malin Bergquist**. With 25 years of experience as a CPA, Steve is responsible for the overall audit and accounting services provided by the Pittsburgh office, managing a broad

range of audit, review, consulting and non-traditional engagements. Among his specialties are audits of **foreign-owned** U.S. manufacturing, distribution and service businesses, as well as U.S.-based **non-profit** organizations.

Steve assists clients to understand and implement new accounting pronouncements, as well as guide them through complex transactions such as mergers, spin-offs, joint ventures, bond financing, consolidations and international operations. Many foreign-owned clients require special reporting under International Financial Reporting Standards or other generally accepted accounting principles consistent with the parent company's reporting standards. He draws on his ample experience to provide effective management recommendations and solutions.

With Steve's expertise, clients have established subsidiaries in Canada, Mexico, Chile and other countries. He also has performed due diligence for major acquisitions to support clients' expansion objectives, and consulted on restructuring plans for optimal tax and financial reporting.

Since 1992, Steve has advised foreign-owned clients in reporting in conformity with the accounting principles of the parent's home nation. In 2004, he helped a U.S. subsidiary of a German-owned manufacturer convert to IFRS, including travel to Europe to consult with the parent's ex-

cutive team on complex issues. Today he counsels clients contemplating a switch to full IFRS or IFRS for small and medium size entities (SMEs).

Steve has co-authored IFRS articles in the [Journal of Accountancy](#) and Erie's [Business Magazine](#) and has made presentations on IFRS and IFRS for SMEs to professional service firms and universities.



Joseph D.C. Wilson III, CPA

Mr. Wilson structures transactions and coordinates tax and financial strategy for families and for foreign investors. He also acts as a personal representative in the United States for foreign investors or as a member of a board of directors or an executive committee of a venture. He has particular expertise in dealing with flow-through entities, with investments and investment advisors, and with real estate matters.

From 1991 until 1997, Mr. Wilson was a member of and then chairman of the executive committee of a 1400-acre residential golf course development, the primary investor in which was a European family. From 1991 through 1996, he was president of a 330-acre multi-use golf course development owned by a European family. Mr. Wilson was for 10 years a senior tax advisor on real estate and estate planning matters to the family owning the largest independent hotel management company in the world. He was the Managing Agent in the termination and liquidation of a professional services firm facing claims by former clients in excess of \$400 million. He currently chairs the audit committee of the board of directors of a \$100 million (sales) manufacturer and distributor of building products.

Mr. Wilson has qualified and has testified in federal and state courts as an expert witness, including on cross border financial and tax matters. He was recently asked to become involved in an on-going controversy with the IRS relating to income tax returns filed more than twenty years before and was able to resolve the matter within six months. He has assisted a number of taxpayers in voluntarily becoming compliant with the income tax laws and is currently engaged to determine the tax consequences for individuals participating in the Service's Voluntary Compliance Program.

Mr. Wilson was a partner in Arthur Young, serving as the Pittsburgh Office Director of Tax and, previously, as the Atlanta Office Director of Services to Foreign Investors. He served temporary assignments in Brussels, Belgium in 1979 and 1981. He was an Arthur Young national expert in the areas of Mergers and Acquisitions and of Foreign Investors, an instructor at more than 30 advanced Arthur Young national seminars, and co-author of the materials for and repeat instructor at the Arthur Young National Tax Instructor Seminar and the Arthur Young National Seminar for New Tax Managers. He was an adjunct professor in the Georgia State University Master of Tax Program, has been a speaker at numerous professional meetings and seminars, and is the author of published articles and notes.

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Haufe HGB Kommentar

Mit dem neuen topaktuellen Haufe HGB Kommentar bilanzieren und entscheiden Sie auch nach dem BilMoG weiterhin sicher. Alle Änderungen sind praxisgerecht dargestellt und erläutert. Die Herausgeber Klaus Bertram, Ralph Brinkmann, Dr. Harald Kessler und Prof. Dr. Stefan Müller führen mit zahlreichen Praxisbeispielen, Buchungssätzen und Übersichten durch die Neuerungen des BilMoG. Damit sind Sie von generellen Bewertungsfragen bis hin zum konkreten Buchungssatz und im Bereich der Abschlussprüfung immer auf der sicheren Seite! 1. Auflage 2009. Die 2. Auflage erscheint voraussichtlich im November 2010.

(www.haufe.de/hgb-kommentar)



Haufe IFRS Kommentar

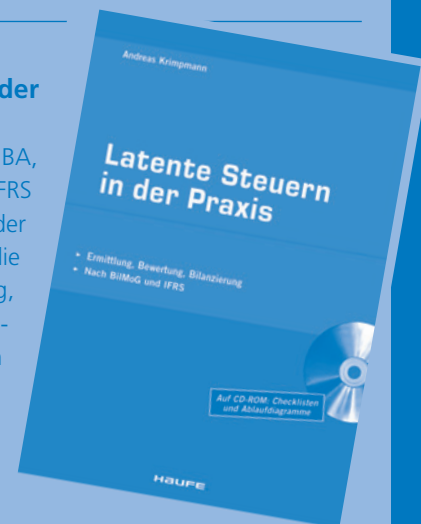
Der Haufe IFRS-Kommentar ist der unter IFRS-Anwendern am häufigsten genutzte Kommentar (Studie ForschungsWerk GmbH). Er setzt Maßstäbe in Sachen Aktualität, Praxisorientierung, Handhabung und Sicherheit. Verständlich dargestellt kommentieren Dr. Lüdenbach und Prof. Dr. Hoffmann alle bis zum 1. Januar 2010 herausgegebenen oder grundlegend revidierten Standards, Interpretationen und Entwürfe. Jetzt neu in 8. Auflage!

(www.haufe.de/ifrs)



Latente Steuern in der Praxis

Andreas Krimpmann, MBA, CPA – Chairman des IFRS Practice Committee der GCPAS – beleuchtet die Aspekte der Ermittlung, Bewertung und Bilanzierung latenter Steuern nach BilMoG und IFRS – praxisorientiert!



PROGRAMMABLAUF

CPE Training Sessions, Montag 4. Oktober 2010

09:45 – 10:00 Begrüßung durch den **Vorstand der GCPAS** zur ersten CPE-Präsenzveranstaltung in Deutschland und Vorstellung der Referenten aus den USA

10:00 – 11:30 **FASB/IASB Update** (Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA)

KAFFEEPAUSE

11:45 – 13:00 **FASB/IASB Update** (Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA)

MITTAGESSEN

(umfangreiches Mittags-Buffet)

14:00 – 15:30 **Professional Conduct and Ethics for the CPA** (Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA)

KAFFEEPAUSE

15:45 – 17:00 **U.S. Tax Considerations** (Joseph D.C. Wilson III, CPA)

CPE Training Sessions, Dienstag, 5. Oktober 2010

09:00 – 10:30 **U.S. Tax Considerations: Structuring and Pitfalls** (Joseph D.C. Wilson III, CPA)

KAFFEEPAUSE

10:45 – 12:00 **Audit Issues on International Engagements** (Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA)

MITTAGESSEN

(umfangreiches Mittags-Buffet)

13:00 – 14:30 **Professional Conduct and Ethics for the CPA – continued** (Stephen H. Heilman, CPA and Jeffrey T. Deane, CPA)

KAFFEEPAUSE

14:45 – 16:00 **Tax Reporting Issues** (Joseph D.C. Wilson III, CPA)

Teilnehmerkreis

Die Veranstaltung **CPE – Continuous Professional Education for CPAs** richtet sich an U.S.-Certified Public Accountants (CPAs), die im Rahmen ihrer kontinuierlichen beruflichen Fortbildung die CPE-Requirements von AICPA (American Institute of Certified Public Accountants), NASBA (National Association of State Boards of Accountancy) und/oder einer State CPA Society oder eines State Board of Accountancy der U.S.-Bundesstaaten und Territorien erfüllen müssen. Auch Personen ohne CPA-Qualifikation können bei Interesse an den Fachthemen der CPE Training Sessions an der Veranstaltung teilnehmen.

Die **German CPA Society e.V., Berufsverband der U.S.-Certified Public Accountants** in Deutschland hat sich zum Ziel gesetzt, den in Deutschland und weiteren europäischen Staaten tätigen US-CPAs die Möglichkeit zu bieten, an CPE-Präsenzveranstaltungen in Deutschland teilzunehmen, um die für die Berufsausübung notwendigen CPE-Credits auch durch „Veranstaltungen vor Ort“ zu erwerben. **Die im Oktober 2010 in Heidelberg durchgeführte Veranstaltung ist die erste CPE-Live-Training-Session dieser Art in Deutschland.** Weitere Veranstaltungen werden folgen.

CPE – Teilnahme-Certificate und CPE-Credits

Die Teilnehmer erhalten ein **Teilnahme-Certificate** der in den USA akkreditierten CPE-Anbieter Malin, Bergquist & Company, LLP (File ref: PX-000091-L) mit Ausweis der erworbenen CPE-Credits. **Die erworbenen CPE-Credits werden von allen zuständigen Stellen in den USA anerkannt.**

Die Teilnehmer erwerben die folgenden **CPE-Credits**, die im Certificate bestätigt werden:

- **Ethics** 4 hours
- **Accounting / Audit** 4,5 hours
- **Taxation** 4,5 hours

Veranstaltungsgebühr

EUR 895 (inkl. 19% USt) für Nichtmitglieder der GCPAS (Bei Beitritt zur GCPAS bis zum 5. Oktober 2010 wird nur die Teilnahmegebühr für GCPAS-Mitglieder berechnet: Gutschrift des Differenzbetrags). Der Mitgliedsantrag kann auch im Rahmen der Veranstaltung erfolgen.

EUR 695 (inkl. 19% USt) für GCPAS-Mitglieder

EUR 195 (inkl. 19% USt) für Studenten, die nicht Mitglied der GCPAS sind. (Bei Beitritt zur GCPAS bis zum 5. Oktober 2010 wird nur die Teilnahmegebühr für GCPAS-Mitglieder berechnet: Gutschrift des Differenzbetrags). Der Mitgliedsantrag kann auch im Rahmen der Veranstaltung erfolgen.

EUR 95 (inkl. 19% USt) für GCPAS-Student-Membership

Veranstaltungsdokumentation (CPE-Trainings-Sessions mit allen Präsentationen auf GCPAS-USB-Stick), umfangreiches Mittags-Buffet am 4. und 5. Oktober 2010 sowie Kaffeepausen, Erfrischungen.

Die **Stornierung** ist bis zwei Wochen vor dem Termin kostenlos. Bis eine Woche vor dem Termin fällt die hälftige Gebühr an, danach die volle Gebühr.

Die Zahl der Teilnehmer ist begrenzt. Über die Teilnahmemöglichkeit entscheidet ausschließlich die Reihenfolge des Eingangs der Anmeldungen. Nach Eingang Ihrer Anmeldung erhalten Sie eine Bestätigung per E-Mail und die Rechnung per Post.

Termin / Veranstaltungsort

FALK GmbH & Co KG Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

Im Breitspiel 21
69126 Heidelberg (www.falk-co.de)

- Montag, 04.10.2010
09:45 bis 17:00 Uhr
- Dienstag, 05.10.2010
09:00 bis 16:00 Uhr



