Plug In Educator Resources
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WHAT’S YOUR ACADEMIC ADVANTAGE?

With the future of the accounting profession depending on you for leadership and instruction, it's more important than ever to keep your students engaged and on the path to exciting and fulfilling CPA careers. That's why you need access to the latest trends, emerging issues and developments they will encounter in the workforce.

Now the materials you need are in your hands. From discipline area and student career pathway tools, to scholarship information and certification and designation news, the AICPA curated the resources and practical guidance on this flash drive to complement your curriculum.

Use them to give your students an academic advantage — a glimpse of the quality of materials CPAs use to perform their work every day.

Stay plugged in to the AICPA for more curated resources. Visit aicpa.org/academics.
AICPA Revised Code of Professional Conduct

The Professional Ethics Executive Committee (PEEC) adopted a revised AICPA Code of Professional Conduct (AICPA Code). The revised code is available on a dynamic online platform. The Code of Professional Conduct, which consists of the principles and rules as well as interpretations and other guidance, is effective Dec. 15, 2014, and early implementation is permitted. The new conceptual frameworks and related interpretations, however, will not be effective until Dec. 15, 2015.

For more information, visit aicpa.org/newcode.

Steps to Becoming a CPA

This PowerPoint presentation includes information on eligibility requirements, testing and steps to take toward certification. It can be used as general information or to talk to students about the requirements of the CPA journey.

For more information, click HERE.

CPA Horizons 2025

The CPA Horizons 2025 initiative calls on CPAs from all areas of the profession to embrace the challenge of defining the future, for them and for those they serve.

For more information, click HERE.
CPA Examination Content

Examination content refers to CPA Examination questions — multiple-choice, written communication and task-based simulations* — reflecting the subject matter eligible to be tested. According to Board of Examiner (BOE) policy, Content and Skill Specification Outlines (CSOs/SSOs) document the content that is covered in all four sections of the examination. On Oct. 3, 2013, the AICPA Board of Examiners (BOE) approved changes to the CPA Exam Content Specification Outline (CSO), which is available for download.

Download: CSOs/SSOs Effective Jan. 1, 2014

Announcement: CSO Update Effective Jan. 1, 2015

2014 CPA Exam Booklet

Your members can access information on the Uniform CPA Examination in the newly released 2014 CPA Exam Booklet. This helpful resource includes information on topics such as eligibility for the CPA license, international administration of the CPA Exam and the governance structure that oversees it. The booklet also includes information on the practice analysis, a comprehensive research project that is conducted to determine which skills and knowledge areas are the most relevant to the evolving CPA profession. The booklet is a great resource for boards of accountancy, state societies and educators, both domestically and internationally.

Examination content development is a major AICPA effort, involving hundreds of CPA volunteers who spend thousands of hours every year on the development of new examination questions. A constant flow of new questions is necessary to maintain the vitality and credibility of the CPA Examination.

For more information, click HERE.

* Task-based simulations are case studies that allow candidates to demonstrate their knowledge and skills by generating responses to questions rather than simply selecting the correct answer. Task-based simulations typically require candidates to use spreadsheets and/or research authoritative literature provided in the Exam.
MEMBERSHIP SECTIONS & CREDENTIALS

The AICPA recognizes that many CPAs move into an accounting specialty during their career to increase revenue streams and to retain clients and staff, among other reasons. To address these unique subject areas, the AICPA has created specialized sections and credentials. These memberships are designed to help you provide the highest level of client service profitably in your practice niche, such as business valuation, forensic accounting, information management and technology assurance; and personal financial planning. AICPA section membership will keep you informed on what's happening in your specialty area with practice aids, legislative and regulatory updates, technical education, resource tools, guides, and much more. If you're ready to distinguish yourself from other CPAs in your field, develop your career with an AICPA credential. Exclusively offered to AICPA regular members who qualify, these credentials will communicate your role as a leader in your area of expertise to clients, peers and employers. If you want to learn more about the specialized services most prevalent in the CPA profession, the AICPA is your one-stop destination to learn about the extensive array of opportunities and resources available in your accounting field.

### Member Specialization Sections and Credentials

<table>
<thead>
<tr>
<th>AICPA Member Specialization Sections</th>
<th>Resources for CPAs who practice in valuation, fraud prevention, detection and response; computer forensics, damages, family law, and other forensic areas. [aicpa.org/FPV]</th>
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<td>Information Management and Technology Assurance Section</td>
<td>Resources for CPAs who practice in IT assurance, privacy, information/data management, business system solutions and other critical practice areas. [aicpa.org/IMA]</td>
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<tr>
<td>Personal Financial Planning Section</td>
<td>Resources for CPAs who advise individual clients and their closely held entities in asset, tax, retirement, risk management and investment planning. [aicpa.org/PFP]</td>
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### AICPA Member Specialization Credentials

<table>
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<tr>
<th>Credential Requirements</th>
<th>CPA ARV</th>
<th>CPA CFF</th>
<th>CPA CTF</th>
<th>CPA PFS</th>
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</thead>
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<tr>
<td><strong>Exam</strong></td>
<td>6 hours</td>
<td>6 hours</td>
<td>4 hours</td>
<td>7½ hours</td>
</tr>
<tr>
<td><strong>Education</strong></td>
<td>75 hours of valuation-related CPE</td>
<td>75 hours of forensic accounting-related CPE</td>
<td>75 hours of information management and technology assurance-related CPE</td>
<td>75 hours of personal financial planning-related CPE</td>
</tr>
<tr>
<td><strong>Experience</strong></td>
<td>EITHER 6 business valuation engagements OR 150 hours of business experience in valuation</td>
<td>1,000 hours of business experience in forensic accounting</td>
<td>1,000 hours of business experience in information management and technology assurance</td>
<td>3,000 hours of business experience in personal financial planning</td>
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### Application Information

- ARV Application Kit: [aicpa.org/ARV]
- CFF Application Kit: [aicpa.org/CFF]
- CTF Application Kit: [aicpa.org/CTF]
- PFS Application Kit: [aicpa.org/PFS]

For more information, click [HERE](#).
The Forensic and Valuation Services Center provide CPAs with a vast array of resources, tools and information about forensic accounting and business valuation services in one convenient location. The FVS Center also provides special member benefits to FVS Section members, and CFF and ABV credential holders.

**FVS Section/Credential Resources:**
- The Quick Reference Guide to the Forensic and Valuation Services Section
- Roadmap to the ABV Credential
- Roadmap to the CFF Credential
- CFF Credential Application Kit
- CFF Exam Content Specification Outline (CSO)
- ABV Credential Application Kit
- ABV Exam Content Specification Outline (CSO)

**FVS Quick Reference Guides:**
- Quick Reference Guide to Divorce-Related Tax Matters (locked)
- Quick Reference Guide to Top Misappropriation Schemes (locked)
- Quick Reference Guide to Deposition and Trial Preparation & Testimony (locked)
- Quick Reference Guide to Valuing Assets in Business Combinations (locked)
FVS Free Benefits:
- Business Reference Guide Online
- Daubert Tracker

FVS Practice Aids
Available in e-book format or as part of the FVS Collection of the Online Professional Library. (locked)

FVS White Papers:
- Intangible Asset Valuation: Cost Approach Methods And Procedures (locked)
- Valuation and Transactional Issues Associated with Employee Stock Ownership Plans (locked)
- Computer Forensic Services and the CPA Practitioner
- How to Organize a Forensic Accounting Investigation (locked)
- Risks Associated with Converting from One Form of GAAP to Another (locked)
- Conducting Effective Interviews (Preview)
- Managing the Business Risk of Fraud: A Practical Guide
- Characteristics and Skills of a Forensic Accountant
The Information Management and Technology Assurance (IMTA) Division provides CPAs with a vast array of resources, tools and information about Emerging IT Trends, IT Risk and IT Assurance, Data Analytics, Security and Privacy and Business Solutions.

**IMTA Section/CITP Credential Resources:**
- **CITP Roadmap**
- **Complete Guide to the CITP Body of Knowledge**
- **CITP Exam Content Specification Outline (CSO)**
- **AICPA Privacy Principles Scorecard**
- **AICPA’s Approach to Business Solution Implementations**
- **The Top Five Cybercrimes**
- **An Overview of Data Management**
- **Recommended Accounting Information System (AIS) Textbooks**
The Financial Reporting Center helps CPAs meet the challenges of providing high quality financial reporting. Whether you are a financial statement preparer or a member in public practice, this center provides resources for the entire financial reporting process providing you the information you need to know when you need it.

Accounting for the Sustainability Cycle: How the Accounting Profession Can Add Value to Sustainability-Oriented Activities

The Economics of Sustainability Initiatives
The AICPA provides tax practice tools to help members elevate their practices and maintain the highest ethical standards. The AICPA also advocates sound tax policy and effective tax administration.

Model Tax Curriculum

The Model Tax Curriculum (MTC) provides recommendations for designing the tax component of the accounting curriculum. The MTC’s recommendations are intended to adequately prepare students for entering the accounting profession, and to aid in the design of accounting curricula that will serve to attract students to careers in taxation.

To learn more about the MTC, click HERE.

Comfort Letters for Tax Clients Webcast (Download)

This three part webcast focuses on guidance and standards, examples and managing responses.

To view this webcast, click HERE.

To learn more about comfort letters click HERE.
The Personal Financial Planning Section is the premier provider of information, tools, advocacy and guidance for practitioners who specialize in providing estate, tax, retirement, risk management and investment planning advice.

Join the PFP Division for a quarterly issues update call. These quarterly calls will provide members an opportunity to connect with AICPA staff and committee members to hear the latest news affecting CPA financial planners as well as recent benefits and events available to PFP/PFS members.

For more information, click HERE.

The CPA’s Guide to Financial and Estate Planning

The CPA’s Guide to Financial and Estate Planning is the premier guidebook for professionals who structure, tailor, and administer financial and estate plans. In the clearest of language, the guide explains all the important planning concepts, and examines the most important techniques used to set and meet the financial goals of clients and their families. The guide is released in four separate volumes.

To download, click HERE.
The AICPA and CIMA have joined together to form a joint venture which powers a new designation for management accountants, the Chartered Global Management Accountant® (CGMA®). The CGMA is designed to elevate management accounting and further emphasise its importance for businesses worldwide.

**CGMA Competency Framework**

The CGMA Competency Framework is designed to help management accountants and their employers understand the knowledge requirements and assess the skills needed for both current and desired roles. The framework is underpinned by the need for objectivity, integrity, and ethical behaviour, and includes a commitment to continuously acquire new skills and knowledge.

**CGMA Competency Framework Video**

**FAQs for the Upcoming CGMA Exam**

**Essential Tools for Management Accountants**

In this collection, we bring together the essential tools used by management accountants and outline how they can benefit the majority of organisations, regardless of size or sector. For each tool we’ve provided an analysis and review of its effectiveness as well as implementation tips and links to extra resources to further your knowledge.

For more information, click [HERE](#).

**Rethinking the Value Chain**

A collection of reports, videos, and analytics tools to help advance the understanding of organisations’ value chains — the series of steps they take to deliver their products or services that includes a multitude of business relationships that affect the bottom line.

For more information, click [HERE](#).
CGMA Magazine Update

Don’t miss the latest management accounting news. Subscribe to the CGMA Magazine Update — a quick read of the top management accounting news articles and resources delivered to your inbox.

Talent pipeline draining growth: Connecting human capital to the growth agenda

For more information, click HERE.

Thirsty planet: Business responses to water scarcity

For more information, click HERE.

CGMA Designation for Accountants in Academia

For more information, click HERE.
The AICPA offers newsletters on a wide range of topics and areas of interest to CPAs, accounting professionals, academia and partners of the profession. Read the latest news in this section or go to the AICPA’s Communications Preferences where you can sign up to receive these newsletters via email.

For more information, click HERE.

**CPA Letter Daily**
CPA Letter Daily is a free e-newsletter published each weekday. The newsletter, which covers the 10-12 most important stories in business, finance and accounting, as well as AICPA information, was created to deliver news to CPAs and others who work with the accounting profession.

[Sign up] [View Sample]

**InfoTech Update**
News, tips and tactics from the IT community

[Sign up] [View Sample]

**Financial Planning Digest**
The personal financial planning resource for CPAs

[Sign up] [View Sample]

**BusIndNews**
News and resources relevant to CPAs in business, industry and government.

[Sign up] [View Sample]

**Inclusion Solutions**
Designed specifically for CPAs and those who work with the accounting profession, Inclusion Solutions is a FREE monthly update from the AICPA on diversity and inclusion for the accounting profession.

[Sign up] [View Sample]
LinkedIn Group — Join the private AICPA Academics LinkedIn group and stay informed of the latest news and trends related to academia. Take part in the discussion or take a back seat and see what others are talking about!

Accounting Professor’s Curriculum Resource — The AICPA Academics area is proud to offer award-winning accounting curricula designed to encourage faculty and expand the knowledge of accounting students. The curricula highlighted in the tool have been recognized for their excellence and received one of three curriculum awards facilitated by the AICPA.

The Professor’s Curriculum Resource (locked) can be customized by following the directions within the Resource.

Curriculum and Achievement Awards — Accounting educators play a large part in influencing and preparing the future accounting professionals. It is for that reason that the AICPA facilitates and bestows the following five awards to recognize the outstanding curriculums and distinguished achievements as academic stewards to the accounting profession.

Bea Sanders/AICPA Innovation in Teaching Award
The Bea Sanders/AICPA Innovation in Teaching Award recognizes and disseminates exceptional teaching in the first course sequence in accounting.
Mark Chain/FSA Innovation in Graduate Teaching Award
The Mark Chain/FSA Innovation in Graduate Teaching Award recognizes and disseminates exceptional graduate-level accounting teaching practices.

George Krull/Grant Thornton Innovation in Junior- and Senior-Level Teaching Award
The intent of this award is to both recognize and disseminate successful innovative practices in the teaching of junior- and senior-level accounting courses that continue to enhance accounting majors’ interest in accounting and pursuing the CPA profession as a career.

AICPA Distinguished Achievement in Accounting Education Award
The Distinguished Achievement in Accounting Education Award recognizes full-time college accounting educators distinguished for excellence in teaching and for national prominence in the accounting profession.

AICPA/AAA Notable Contributions to Accounting Literature Award
Sponsored by the AAA and AICPA, this award recognizes outstanding articles, books, monographs, AICPA-sponsored research students, and accounting literature appearing in other types of publications. Academic and practitioner nominations are welcome.
AICPA Scholarships
AICPA offers many scholarship opportunities for accounting students at varying points in their academic careers. Additionally, we encourage students to contact their state CPA societies and college/university financial aid offices for other potential sources of financial assistance.

Community College Scholarship
AICPA Foundation Two-Year Transfer scholarship provides financial assistance to students who have earned an associate’s degree in business, accounting, finance or economics with a declared intent to major in accounting at a four-year college or university. Recipients receive $1,000 for one year.

Find Your Fit
Use this tool to find your fit. You’ll discover the ideal first job for you and, just for fun, what you might do after that. We’ll also throw in some helpful tips on how to get there in one piece.

State Requirements
Use the chart on this page to find out the licensing requirements for each state.

Student Membership
Being an AICPA Student Affiliate Member means your students will have access to tons of great stuff to help you along the path to CPA-hood. And best of all, it’s free.
Community College Blueprint
Use our simple and informative Community College Blueprint to find schools, get important admissions details and make sure your students are ready to move on to their next step. And the next one after that.

Transfer Your Way to CPA
The essential guide to transferring to a four-year accounting program.

Introducing BANK ON IT™ — the Newest Online Game from START HERE, GO PLACES®
Bank On It™ is a fun, new interactive game designed to put the accounting principles your students are learning in the classroom to the test. It features over 1,000 questions that will challenge your students on accounting fundamentals, give them a taste of real working-world scenarios, reinforce what you’re teaching them in the classroom and perhaps even teach them something new.

Future Me Builder
The Future Me Builder allows aspiring CPAs to explore and “try on” different careers within the CPA profession.

Salary Snapshot
The Salary Snapshot allows students to choose an accounting interest to see how much they could potentially earn.

Real-Life CPAs
Start Here, Go Places includes more than 100 profiles of real-life CPAs in public practice, industry, government and academia.