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1987

## AICPA Services for Local Practitioners

American Institute of Certified Public Accountants. Management of an Accounting Practice  
Committee

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## CONFERENCES

**National Conferences** are held annually on such topics as accounting and auditing, private companies practice, management advisory services, federal taxation, data processing, estate planning, banking, marketing, and firm administration. For more information, call the Meetings Department: **(212) 575-6451**

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Two **Practice Management Conferences** are held each year on aspects of practice management, growth and development, firm management and administration, and human-resource management. In addition, an annual **Small Firm Conference** focuses on the specific interests and concerns of individual practitioners and smaller, local firms. For more information call: **(212) 575-3814**

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## COMMUNICATIONS

The **Public Relations Division** coordinates national public relations efforts on behalf of the accounting profession. Through the production of speeches, brochures, and video productions, the division informs the public of the wide range of services available from local practitioners. The division also offers advice on press relations, issues newspaper releases, issues radio and television public-service announcements, and conducts media-training sessions. For additional information, call one of the following numbers:

Speeches and Brochures **(212) 575-5574**  
Video Production **(212) 575-3883**  
CPA Letter **(212) 575-6274**  
Press Relations **(212) 575-3879**

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**Local Practitioners' Seminars**, an annual series of three regional meetings, provide an opportunity for local practitioners to meet with the president of the AICPA to discuss professional issues from the local practitioner's point of view. **(212) 575-3882**

\* \* \* \*

The **Member Roundtable Program and Speakers Referral Service** enable AICPA committee members and staff to meet with local practitioners, to discuss topics of technical and professional interest, and to better understand the needs and problems of the practicing CPA.

Member Roundtable Program **(212) 575-3882**  
Speakers Referral Service **(212) 575-3885**

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## PROFESSIONAL RECOGNITION

The **Examinations Division**, under the direction of the AICPA Board of Examiners, prepares the Uniform CPA Examination and operates the Advisory Grading Service; both are used by all boards of accountancy to license CPAs. The Uniform CPA Examination ensures that CPAs possess a minimum level of technical competence. **(212) 575-6495**

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The **Relations with Educators Division** develops recruiting literature and films to keep educators and students informed about the opportunities in public accounting practice and, through its Accounting Testing Program, offers a firm a series of tests for personnel evaluation. **(212) 575-6357**

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The **State Legislation Department** works closely with the state societies on accountancy legislation that protects the interests of all practitioners and the general public. **(212) 575-6210**

\* \* \* \*

The **Washington Office** monitors federal legislation and regulations and submits comments on matters affecting small firms. **(202) 736-6600**

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## MEMBER BENEFITS

The **AICPA Professional Liability Insurance Program** offers coverage for claims arising from alleged negligence in the practice of public accounting.

Outside New York, call **1-800-221-3023**  
or **1-800-223-4577**  
In New York, call collect **(212) 973-6200**

\* \* \* \*

**AICPA Retirement Plans** offer firms a defined contribution program (with a variety of investment options) for providing retirement benefits to proprietors and partners, as well as firm members and employees.

Outside New York, call **1-800-223-8075**  
In New York, call collect **(914) 697-8631**

\* \* \* \*

The **Benevolent Fund** helps members, former members, and members' families through periods of financial difficulty. **(212) 575-3659**

\* \* \* \*

## AICPA INSURANCE TRUST

### Life Insurance Programs

The **CPA Plan**, for individual CPAs, provides up to \$500,000 of life insurance plus \$500,000 of accidental death benefits.

Outside New York, call **1-800-223-7473**  
In New York, call collect **(212) 973-6200**

\* \* \* \*

The **Spouse Life Insurance**, for CPA Plan participants, provides the same levels of coverage as offered under the CPA Plan.

Outside New York, call **1-800-221-3021**  
In New York, call collect **(212) 973-6200**

\* \* \* \*

The **Group Insurance Plan**, for public accounting firms, provides up to \$200,000 of life insurance plus \$200,000 of accidental-death benefits. The plan is available to owners of firms and their employees.

Outside New York, call **1-800-221-3019**  
In New York, call collect **(212) 973-6200**

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The **Long-Term Disability Income Plan**, for individual CPAs, provides up to \$5,000 of monthly benefits. The plan includes liberal definitions and covers reasonable and necessary rehabilitation costs.

Outside New York, call **1-800-221-4722**  
In New York, call collect **(212) 973-6200**

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## AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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(212) 575-6200

Revised 1987



AICPA 100  
A CENTURY OF PROGRESS  
IN ACCOUNTING  
1887 1987

# AICPA Services for Local Practitioners

## INTRODUCTION

Many AICPA resources are devoted to assisting the local practitioner. Although some of the services included in this brief summary are for all Institute members, most are designed primarily for those in small practice units. For additional information about these services, call the indicated telephone numbers of AICPA divisions and departments. If you have any other questions, please contact the Institute at **(212) 575-6200**, and you will be referred to appropriate personnel.

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**A Publication of the AICPA  
Management of an  
Accounting Practice Committee**

## TECHNICAL AND MANAGERIAL ASSISTANCE

The **Technical Information Service** responds to members' inquiries about practice problems (except tax and legal questions and those involving litigation).

### Toll-Free Calls

United States (including  
Puerto Rico and Virgin Islands) **1-800-223-4158**  
New York State only **1-800-522-5430**

The **AICPA Library** researches members' requests for information, provides bibliographies, and loans materials by mail. The library compiles and publishes the **Accountants' Index**. The index is also available as an on-line database, "Accountants," through ORBIT Information Technologies Corporation at: (703) 442-0900. The library's collection includes the annual reports of 6,500 companies and extensive tax services as well as access to hundreds of on-line databases.

### Toll-Free Calls

United States (including  
Puerto Rico and Virgin Islands) **1-800-223-4155**  
New York State Only **1-800-522-5434**

**Continuing Professional Education** offers courses to suit the learning needs of local practitioners. More than 75% of CPE participants at AICPA seminars and workshops are local practitioners. In-house CPE materials, including computer-based and video programs and individual study, make CPE convenient for local practitioners. CPE staff also responds to members' questions about AICPA-recommended CPE standards.

CPE Division **(212) 575-7644**  
CPE Standards **(212) 575-5526**  
CPE Information Hotline— **1-800-242-7269**  
Hotline—New York State only **(212) 575-5696**

Through the **National Automated Accounting Research Systems (NAARS)**, local practitioners can research corporate and governmental financial statements, footnotes, and auditors' reports from thousands of annual reports as well as from authoritative literature. NAARS may be accessed through a personal computer or on an individual inquiry basis through the AICPA Information Retrieval Department.  
**(212) 575-6393**

The **Division for CPA Firms**, including a Private Companies Practice Section and an SEC Practice Section, provides a system of self-regulation for firms represented in AICPA membership, and it directs greater attention to meeting the differing needs of privately owned and SEC clients. A firm may join either section or both.

Private Companies Practice Section **(212) 575-6446**  
SEC Practice Section **(212) 575-6367**

The **Quality-Control Document Review Program** provides confidential comments on a firm's quality-control document.  
**(212) 575-7655**

The **Consulting Review Program** offers a firm an opportunity to have its quality-control system evaluated by a qualified practitioner on a confidential, risk-free basis.  
**(212) 575-6658**

**Voluntary dues-paying membership divisions** have been established for AICPA members who have special interests in **taxation, personal financial planning (PFP), and management advisory services (MAS)**. Membership in these divisions includes practical benefits: receiving publications, practice aids, newsletters, and surveys as well as other activities. Each division also holds national meetings which members are encouraged to attend. For more information call:

Tax Division **(202) 737-6600**  
PFP **(212) 575-3644**  
MAS **(212) 575-6290**

The **Management Advisory Service (MAS) Small Business Consulting Practices Subcommittee** develops publications to assist practitioners in identifying and solving problems of smaller enterprises.  
**(212) 575-6363**

The **Management Information Systems (MIS) Division** assists members in locating sources of software packages for particular applications or hardware configurations. Members interested in using data processing within their practices can receive the names of other practitioners in their geographic area who are willing to share their EDP experiences.  
**(212) 575-6294**

The **Professional Ethics Division** responds to members' questions about the application of the code of professional ethics to specific practice situations. The division also investigates complaints of alleged violations of the code of professional ethics.  
**(212) 575-3841**

The **Management of an Accounting Practice (MAP) Division** responds to members' inquiries about firm management and administration and about starting or purchasing a practice.

**(212) 575-3814**

The **MAP Local Firm Management Consultation Program** offers a firm an opportunity to have its management and administrative practices evaluated by a team of fellow practitioners.  
**(212) 575-3814**

## PUBLICATIONS

**Note:** Except where listed, call the **Order Department:**  
**1-800-334-6961** (U.S.)  
**1-800-248-0445** (New York State)  
**212-575-6425** (outside U.S.)

**Studies and guidelines** on subjects of interest to the local practitioner are issued by the Accounting Standards, Auditing Standards, Federal Taxation, and Management Advisory Services Divisions and by the Accounting Review Services Committee.

The **Audit and Accounting Manual**, available as a loose-leaf service and in paperback, is a nonauthoritative kit of practice aids that includes accountants' reports, illustrative financial statements, working papers, confirmation requests, and various checklists.

For information  
Toll-free—except New York state **1-800-228-4158**  
Toll-free—New York state only **1-800-522-5430**

The **Accountant's Business Manual** contains up-to-date information on a wide range of business services: taxes, insurance, investments, bankruptcy, etc. The manual is published as a single, loose-leaf volume; updated supplements can be obtained semiannually.

The **MAP Handbook**, a three-volume loose-leaf service, provides guidance to individual practitioners and partners on all aspects of managing their firms. **MAP Selected Readings**, a companion piece to the **MAP Handbook**, is a "reader's digest" of practice management ideas selected from leading CPA and business magazines.

For information **(212) 575-3826**  
To order **(817) 332-3709**

**Practicing CPA**, a monthly newsletter, includes short articles on practice management and practical applications of professional standards for local practitioners.  
**(212) 575-6278**

The **"Practitioners' Forum"** column in the **Journal of Accountancy** includes advice from colleagues on aspects of operating a practice. The **Journal of Accountancy**, a monthly magazine, also runs major "nuts and bolts" articles on practice management growth and development.  
**(212) 575-3857**

The **Tax Adviser**, a monthly magazine, includes articles about taxation, interpretations, tax-planning pointers, and recent developments.  
**(212) 575-6317**

The **CPA Client Bulletin**, a monthly client newsletter, is available to practitioners for distribution to their clients.  
**(212) 575-6277**

A semimonthly newsletter entitled **CPA Letter** provides members with information about current technical and professional developments.  
**(212) 575-6274**

The **Washington Report**, a weekly newsletter, provides information about federal regulatory and legislative activities of interest to CPAs and their clients.  
**(202) 737-6600**

The **MAP Roundtable Discussion Manual** explains how to organize a forum in which fellow practitioners meet on a regular basis to discuss practice management ideas and techniques. Accompanying the manual is a set of discussion outlines which cover a variety of practice management topics that may be used as a basis for discussion.  
**(212) 575-3814**

The Management of an Accounting Practice (MAP) Division's brochure, **Choosing the CPA Firm That's Right For You**, reminds professors and students that local firms offer interesting and challenging careers. The brochure has been distributed to colleges and universities throughout the country.

A booklet, **The CPA and Management Consulting**, describes the general nature and some specific types of the CPA's management advisory services. Designed for distribution to clients and other interested parties, it explains how a company can benefit by using its CPA as a business advisor or as a management consultant.

For Information **(212) 575-6290**