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1989

## AICPA Services for Local Practitioners

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

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***AICPA***

**AICPA  
Services for  
Local  
Practitioners**

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**MAP**

A Publication of the AICPA Management  
of an Accounting Practice Committee

The AICPA offers its members a wide range of services. This brochure identifies those services which are of particular interest to the local practitioner. For additional information about these services, call the indicated telephone number of AICPA divisions and departments. If you have any other questions, please don't hesitate to contact the Institute at **(212) 575-6200**.

## TECHNICAL AND MANAGERIAL ASSISTANCE

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

Toll-Free—except New York State  
(including Puerto Rico and  
Virgin Islands) 1-800-223-4158  
Toll-Free—New York State 1-800-522-5430

★ ★ ★ ★

**AICPA Software Support** assists practitioners in using AICPA Software and maintains a data bank of software programs of interest to CPAs to help members locate a particular software. (212) 575-5412

★ ★ ★ ★

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 Search Service at (703) 442-0900 or (800) 456-7248. The library's collection includes all of the books and journals listed in the **Accountants' Index**, the annual reports of 6,500 companies, extensive tax services as well as access to hundreds of on-line databases. A Price Schedule and **Library Guide** are available.

Toll-Free—except New York State  
(including Puerto Rico and  
Virgin Islands) 1-800-223-4155  
Toll-Free—New York State 1-800-522-5434

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

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The **AICPA Continuing Professional Education (CPE) Division**, the largest developer of CPE programs for CPAs, offers courses in a variety of formats. The CPE Division also offers more than 200 continuing professional education self study courses in audio, video, text, and computer based formats. All of these courses are convenient CPE options for local practitioners. To plan a CPE program appropriate for your firm, call the CPE Division or your state society.

Toll-Free—except New York State 1-800-242-7269  
New York State (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

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The AICPA's **Total On-line Tax and Accounting Library (TOTAL)** is an AICPA service that allows low-cost access to NAARS, LEXIS® tax libraries and other on-line libraries such as NEXIS® at Mead Data Central. (212) 575-7075

★ ★ ★ ★

The **Division for CPA Firms**, including a Private Companies Practice Section and an SEC Practice Section, provides a self-regulatory system for member firms and a structure for addressing the special needs of firms serving SEC clients and those serving private companies. A firm may join either section or both. (212) 575-6446

★ ★ ★ ★

The **Quality Review Program** is a practice monitoring program established to give emphasis and attention to assuring quality in the performance of accounting and auditing engagements by AICPA members. (212) 575-6650

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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) 575-6650

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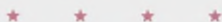
**Voluntary dues-paying membership divisions** have been established for AICPA members with special interests in taxation, personal financial planning (PFP), and management advisory services (MAS). Benefits of membership in these divisions include publications, practice aids, newsletters, and surveys as well as other activities. Each division also holds national meetings which members are encouraged to attend.

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

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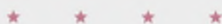
Members of MAS can also use **Referral Services For MAS** to request the names of other division members who have experience in any of 36 types of MAS and MAS experience in any of 22 different industries.

(212) 575-6290



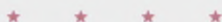
The **Management Advisory Services (MAS) Small Business Consulting Practices Subcommittee** develops publications to assist practitioners in identifying and solving problems of smaller enterprises.

(212) 575-6363



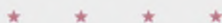
The **Management of an Accounting Practice (MAP) Division** responds to members' inquiries about firm management and administration and about starting or purchasing a practice.

(212) 575-3814



The **MAP Local Firm Management Consultation Program** offers a firm the opportunity to have its management and administrative practices evaluated by a team of fellow practitioners.

(212) 575-3814



## PUBLICATIONS

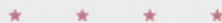
Note: Except where listed, call the **Order Department:**

1-800-334-6961 (U.S.)

1-800-248-0445 (New York State)

(212) 575-6425 (outside U.S.)

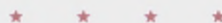
**Studies and guidelines** on subjects of interest to the local practitioner are issued by the Accounting Standards, Auditing Standards, Federal Taxation, and Management Advisory Services Divisions and by the Accounting Review Services Committee.



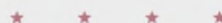
The **Audit and Accounting Manual**, available as a loose-leaf service and in paperback, is a nonauthoritative kit of practice aids that includes accountants' reports, quality control forms, working papers, confirmation requests, and various checklists. No. 007245.

Toll-Free—except New York State 1-800-228-4158

Toll-Free—New York State 1-800-522-5430



**Accounting and Auditing Update Handbook, 1989**, is a compact, portable review of new rules issued by FASB and AICPA governing accounting and auditing practice. Emphasis is on techniques and procedures for compliance in actual engagements. No. 029600.



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; semiannual supplements are sent automatically. No. 029418.

★ ★ ★ ★

The **Accountant's Business Manual Paperback Series** consists of three softbound handbooks on **General Business Information**, **Business Entities** and **Employment Issues** reprinted from the *Accountant's Business Manual*. Each volume may be ordered separately.

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**1988 Tax Practice Guides and Checklists**, available in book and ASCII diskette form, provides checklists for all principal forms used in preparation and review of Federal tax returns, plus a draft 1040 Engagement Letter and miscellaneous practice guides. Book No. 059052; Diskette No. 059517.

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A pamphlet, **Communications With Audit Committees**, assists members in explaining the auditor's responsibilities to communicate to audit committees pertinent information during an audit. No. 022029.

★ ★ ★ ★

A pamphlet, **The New Auditor's Report—What it Means to You**, assists members in explaining the revised auditor's standard report to clients and others. Product No. 022014.

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**The Journal of Accountancy**, a monthly magazine, runs major "nuts and bolts" articles on practice management growth and development. The "**Practitioners' Forum**" column, for example, includes advice from colleagues on aspects of operating a practice, while "**For the Practicing Auditor**," a bi-monthly column, includes articles on audit practice issues and recent auditing technical developments. (212) 575-3857

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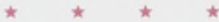
**The Tax Adviser**, a monthly magazine, includes articles about taxation, interpretations, tax-planning pointers, and recent developments. (212) 575-6317

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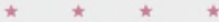
**Practicing CPA**, a monthly newsletter, includes short articles on practice management and practical applications of professional standards for local practitioners. (212) 575-6278

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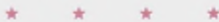
A semimonthly newsletter entitled **CPA Letter** provides members with information about current technical and professional developments. (212) 575-6274



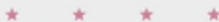
A booklet, **Understanding Audits and the Auditor's Report: A Guide for Financial Statement Users**, contains a description of the nature of an audit, illustrative examples of the auditor's standard report, and discussions of the responsibilities of management, the auditor, and users. No. 058514.



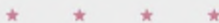
The **CPA Client Tax Letter** is a quarterly newsletter for practitioners' clients devoted solely to taxes. (212) 575-6277



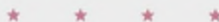
The **CPA Client Bulletin**, a monthly client newsletter covering taxes, MAS advice, and personal finance suggestions, is available to practitioners for distribution to their clients. (212) 575-6277



**Automobile Tax Diary** is a vest pocket size log for recording deductible expenses of automobile use in business, medical and charitable activities. The diaries may be ordered in quantity for distribution to clients, imprinted with firm name, address, and phone number. No 066012



A booklet, **The CPA and Management Consulting**, describes the general nature and some specific types of 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. (212) 575-6290





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 1-800-323-8724

★ ★ ★ ★

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. Included are discussion outlines covering a variety of practice management topics.

(212) 575-3814

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The **Washington Report**, a weekly newsletter, provides information about federal regulatory and legislative activities of interest to CPAs and their clients.

(202) 737-6600

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**Digest of Washington Issues** is a bimonthly publication describing major issues of importance to the accountancy profession.

(202) 737-6600

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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, savings institutions, banking, and firm administration.

(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. An annual **Small Firm Conference** focuses on the specific interests and concerns of individual practitioners and smaller, local firms. The annual **Marketing Conference** offers two concurrent programs, one for Managing Partners and one for Marketing Directors. Both concentrate on building the skills necessary to prosper in today's competitive environment.

(212) 575-3814

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## COMMUNICATIONS

The **Public Relations and Communications 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. These materials are available to members to assist them in their communications and marketing efforts. The division also offers advice on press relations, issues newspaper releases, issues radio and television public service announcements, and conducts media training sessions.

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

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**President's Local Practitioners Forums**, an annual series of three meetings which enable AICPA and state society members to discuss issues of importance with the President of the AICPA. The meetings are regional, with each state society having the opportunity to send one or two representatives. This program was formerly known as the Local Practitioners Seminars.

(212) 575-6583

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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 Services; 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. Also, the Examinations Division, under the direction of the Specialization Accreditation Board, develops and manages the Accredited Specialist Designation Programs and monitors the Accredited Personal Financial Specialist (APFS) Designation Program—the first specialist designation program.

(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.

(202) 737-6600

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The **Washington Office** monitors federal legislation and regulations and submits comments on matters affecting small firms. (202) 737-6600

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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.

1-800-221-3023

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

Toll-Free—except New York State 1-800-223-8075  
New York State—call collect (914) 697-8631

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

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## 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.

Toll-Free—except New York State 1-800-223-7473  
New York State—call collect (212) 973-6200

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

Toll-Free—except New York State 1-800-221-3021  
New York State—call collect (212) 973-6200

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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.

Toll-Free—except New York State 1-800-221-3019  
New York State—call collect (212) 973-6200

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## **Disability Insurance Program**

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.

Toll-Free—except New York State **1-800-221-4722**  
New York State—call collect **(212) 973-6200**

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## **Liability Insurance Program**

The **Personal Liability Umbrella Security Plan (PLUS Plan)** for members provides up to \$5 million coverage for claims for personal liability, bodily injury or property damage which exceed primary automobile and homeowners or renters coverage.

Toll-Free—except New York State **1-800-221-3021**  
New York State—call collect **(212) 973-6200**

**AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS**

1211 Avenue of the Americas  
New York, NY 10036-8775  
(212) 575-6200

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