



**The Hawaii Association of Public Accountants presents  
2018 ACCOUNTING AND REPORTING STANDARDS - UPDATE AND REVIEW**

**MAUI SEMINAR**  
Sept. 19 & 20, 2018  
Kahili Golf Club  
Nahele Banquet Room  
Waikapu, Maui

**HILO SEMINAR**  
Sept. 24 & 25, 2018  
Hilo Hawaiian Hotel  
Hilo, Hawaii

**OAHU SEMINAR**  
Sept. 27 & 28, 2018  
Pagoda Hotel  
Honolulu, Oahu

**Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 4:00 p.m.**

**Lecturer: Walter J. Haig, II, CPA**  
Creston, Washington

**Recommended CPE 16 hours  
Field of Study – Accounting & Auditing**

**About This Course:**

This two-day course provides an update and review of all relevant authoritative pronouncements that a CPA must have an understanding of in order to properly prepare and report on the historical financial statements of small and medium sized businesses. This course also provides practical guidance to **help accountants avoid common reporting and financial statement preparation mistakes.**

**Major Subjects:**

- Analysis of the recent amendments to the U.S. Accounting Standards Codification
- Analysis of the recently issued statements, interpretations, technical practice aids and risk alerts that impact audit engagements
- Analysis of the **new SSARS 21 “Preparation of Financial Statements” engagement standards** with detailed implementation guidance.
- Analysis of the **new SSARS 21 “Compilation” engagement standards** with detailed implementation guidance.
- Analysis of the **new SSARS 21 “Review” engagement standards** with detailed implementation guidance.
- Detailed analysis of the **New Lease Accounting Standard**
- Practical guidance for SMEs in implementing the new **Revenue Recognition Standard**
- **Including new standards if any.**

This course is designed for both CPAs in Business and CPAs in Public Accounting who have the responsibility for the preparation of the financial statements of non-issuers and for practitioners who must report on the financial statements of non-issuers.

*Includes refreshment breaks and lunch. Also continental breakfast and validated parking for Honolulu attendees*

**MAIL YOUR CHECK MADE PAYABLE TO “HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS”  
ALONG WITH YOUR REGISTRATION FORM TO:**

**MAUI SEMINAR**  
Marilyn M. Niwao  
Niwao & Roberts, CPAs, a P.C.  
2145 Wells St. Suite 402  
Wailuku HI 96793  
Phone: 242-4600  
Fax: 242-4607

**HILO SEMINAR**  
Valerie Peralto  
Peralto & Co. CPAs Inc.  
P.O. Box 763  
Hilo, HI 96721  
Phone: 961-3462  
Fax: 961-3571

**HONOLULU SEMINAR**  
Carol Lee  
Robert Leong & Co.  
1164 Bishop St – Suite 530  
Honolulu, HI 96813  
Phone: 523-1621  
Fax: 599-8664

**REGISTRATION DEADLINE:** Registration must be received ten days prior to the seminar date. Registrations received later will be on a space available basis.

**CANCELLATION POLICY:** Cancellation after the early registration cut off date will be assessed a \$50 administrative fee. No refunds for cancellation within three days prior to the seminar date. No exceptions.

**\*SPECIAL DISCOUNT RATE FOR FIRMS SENDING MORE THAN THREE PARTICIPANTS: Firm pays full fees for the first three participants and discounted fees for additional participants employed by the same firm. (All participants must be HAPA members to get the member rate)**

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**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**



**2018 ACCOUNTING AND REPORTING STANDARDS - UPDATE AND REVIEW  
REGISTRATION FORM**

FIRM \_\_\_\_\_ Phone: \_\_\_\_\_ Contact Person \_\_\_\_\_ Fax: \_\_\_\_\_

ADDRESS \_\_\_\_\_ Email Address \_\_\_\_\_

Participant \_\_\_\_\_ Member No. \_\_\_\_\_ PTIN# \_\_\_\_\_

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**PLEASE MAKE CHECKS PAYABLE TO: HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**

FEES	BY 9/1	AFTER 9/1		
*HAPA Members (for the first three participants from the same firm)	\$415.00	\$465.00	@\$	=\$
*Additional HAPA Members from the same firm (beyond the first three)	\$390.00	\$440.00	@\$	=\$
Non Member	\$565.00	\$615.00	@\$	=\$
Total Amount Enclosed	-----=\$			