

# BusIndNews

E-NEWSLETTER FOR AICPA MEMBERS IN BUSINESS & INDUSTRY

September 18, 2008, No. 121

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## Dear Members

Any successful business or membership organization strives to know its customers or members in order to do better serve them. The AICPA, and in particular the BIG Team, is no different than anyone else. We want to serve you to the best of our abilities and to do so we need your help.

The key to building strong programs, products, and services for you is to understand who you are and what you want and need from us. One place we get this information is from your member profile. Many of you recently updated your profile when you paid your dues on-line. But many have not as of yet updated their information.

This summer we implemented some improvements to our member profile by revising and streamlining the categories for data like company revenue, position, number of employees, industry codes and areas of interest to you. We believe that this updated information will be easier for you to complete and it will help us focus our efforts to serve you to the best of our abilities.

I ask that you please take a just a few minutes and click on this link to review and update your profile information ([www.aicpa.org/my+account](http://www.aicpa.org/my+account)). Your input will help us better plan and deliver programs, products and services that address your current and future needs. Thanks in advance for doing this.

We recently completed the selection of our 2008 inductees into the Business and Industry Hall of Fame, an annual event sponsored by the Mergis Group.

The 2008 winners exemplify the strategic value of a CPA working in business and industry and demonstrate how a company can leverage the CPA skill set.

The 2008 inductees are CB "Mike" Harreld, Jr., EVP and CFO, Southern Company Transmission, Atlanta, GA; Gary Kabureck, VP and Chief Accounting Officer, Xerox, Norwalk, CT.; and Paul J. MacDonald, VP of Finance, Detroit Red Wings, Detroit, MI. Congratulations to all the winners. They will receive their awards at our Controller's Workshop in Orlando, FL in November.

We also want to remind you about the new [Certified in Financial Forensics \(CFF\) credential](#). So far more than 1100 members have enrolled since June 2008. An official launch of the CFF credential is planned during the [AICPA National Forensic Accounting Conference on Fraud and Litigation Services](#) September 25-26, 2008. See more in more in the Career Corner below.

It is not too late to register for the second annual International Financial Executives Leadership Forum to be held next week Sept 25-26 at the Gaylord National Harbor in Washington DC. This conference is packed with outstanding CFO level content. Click on the link below for more details.

Please keep your thoughts, comments and questions coming to us via e-mail at [cmckittrick@aicpa.org](mailto:cmckittrick@aicpa.org).

Best regards,



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Christopher T. McKittrick, CPA  
Director of Members in Business, Industry & Government

### Save the Date:

[International Financial Executives Leadership Forum, Washington, DC – Sept. 24-26, 2008](#)

[Controller's Workshop, Orlando, FL – Nov. 12-14, 2008](#)

## Top Stories

### SEC Announces Proposed IFRS “Roadmap”

On August 27 the SEC announced that it will issue a [roadmap](#) for US adoption of International Financial Reporting Standards. The SEC will propose that IFRS reporting begin with years ending on or after December 15, 2014 if the interim milestones are met. The proposed SEC roadmap, once released, will be available for a 60-day public comment period.

The AICPA announced its support for “one set of high-quality global accounting standards for public companies” in a [press release](#) issued following the SEC announcement. The AICPA believes that ongoing collaboration between the FASB, the IASB and the International Accounting Standards Committee Foundation will be instrumental in the shift to IFRS-based reporting using eXtensible Business Reporting Language (XBRL).

During this transition, the AICPA is focused on making sure that the voice of U.S. CPAs is heard internationally. The AICPA is working with accounting educators, textbook authors and educational institutions to prepare future professionals to use IFRS. The AICPA also will begin to incorporate questions about IFRS into the Uniform CPA Examination.

To help members prepare for the shift to IFRS-based reporting, the Institute created [www.ifrs.com](#) in May 2008. The site facilitates access to IFRS publications, articles, conferences, educational courses, videos and links to additional sources of information. The site includes materials for auditors, financial managers, boards of directors and audit committees, and investors. An important tool on the site is the [AICPA's IFRS Backgrounder](#), which provides an overview of developments leading to convergence and highlights some of the differences and similarities between U.S. GAAP and IFRS. The backgrounder also is included in the September issue of the *Journal of Accountancy*.

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### The AICPA and The Mergis Group Announce 2008 B&I Hall of Fame Winners

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### Edited and managed by:

Kenneth W. Witt, CPA  
Technical Manager  
[kwitt@aicpa.org](mailto:kwitt@aicpa.org)

Nancy-Anne Potts  
Project Manager  
[npotts@aicpa.org](mailto:npotts@aicpa.org)

The AICPA has announced the winners of the Tenth Annual Business & Industry Hall of Fame Awards. The three winners are: CB “Mike” Harreld Jr, executive vice president and chief financial officer, Southern Company Transmission, Atlanta, Ga; Gary Kabureck, corporate vice president and chief accounting officer, Xerox Corporation, Norwalk Conn.; and Paul J. MacDonald, vice president of Finance, Detroit Red Wings, Detroit, Mich.. The AICPA Business and Industry Hall of Fame honors CPAs who provide insight and vision to their organizations, understand all facets of their enterprise, and demonstrate the leadership, commitment and strategic ability necessary to help their organizations meet the challenges of today’s dynamic market conditions.

Each of this year’s winners exemplifies these traits in many ways. In his 26 years at Southern Company, Mike Harreld has directed programs to reduce administrative costs and has been responsible for significantly reducing interest costs by refinancing long-term debt. He also has served as a volunteer for the Metro-Atlanta YMCA. Gary R. Kabureck played an important role in aligning the accounting and internal control organizations with Xerox’s news business model. He has also been a strong supporter of the recruitment, training, promotion and mentoring of CPAs. At the Detroit Red Wings, Paul MacDonald has been responsible for cutting expenses and improving efficiency. He has also been very active in reaching out to students in his community.

This year’s induction ceremony will be held on Thursday November 14 during the luncheon at the Controllers Workshop East in Orlando FL.

For more information on these annual awards, sponsored by The Mergis Group, please visit the [Financial Management Center](#).

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### When CFOs Debate: Key Issues for the Strategic Business Partner

While the airwaves and cyberspace are filled with the political debate of our current election season, a new [Deloitte](#) resource provides perspective on a number of issues that keep CFOs up at night.

Using a point/counterpoint framework this workbook explores the complexities of decisions faced by strategic CFOs. The topics covered in the current edition range from whether to hire for current skills or future potential, to whether or not to provide earnings guidance. There is much in between, including the big topic de jour – whether to move to IFRS now, or wait until the SEC requires it.

The online version of the workbook includes a 15 question survey as a level-setter and encourages readers to provide input on what other issues they are struggling with in order to keep the debate going.

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## Transforming the Finance Function with Business Intelligence

At our International Financial Executives Leadership Forum next week in Washington, DC, Charles Tilley, chief executive of CIMA, will join Barry Melancon and CMA Canada CEO Steve Vieweg in a panel discussion about improving the financial reporting supply chain.

In a recent [CIMA Insight](#) article, Charles Tilley talks about the key role that management accountants serve in adding value to their companies from a strategic and business decision making perspective. Triggered by the response to an [earlier article](#), exposing the risks of having business intelligence projects that are IT driven rather than business driven, Tilley takes the position that a company's decision-making ability can be its key differentiator. He argues that the real value of the strategic management accountant (translated strategic B&I CPA for our audience) is not simply providing management information but "is where they combine financial expertise with business understanding to support decision making throughout the process."

The referenced article provides a link to request a soon to be released report by CIMA on business intelligence. In addition, the AICPA, in collaboration with CIMA and CMA Canada are developing a Management Accounting Guideline on knowledge-based decision making scheduled to be released in Spring 2009.

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## Fiduciary Challenges of 401(k) Plans

Findings detailed in a [GAO Report](#) on 401(k) plans GAO examined:

- Common 401(k) plan features, which typically have important fiduciary implications, and factors affecting these decisions;
- Challenges sponsors face in fulfilling their fiduciary obligations when overseeing plan operations; and
- Actions the Department of Labor (DOL) takes to ensure that sponsors fulfill their fiduciary obligations, and the progress DOL has made on its regulatory initiatives.

GAO says since its 2006 report, DOL has made progress on its disclosure initiatives but some important fiduciary issues have yet to be fully addressed. In particular the report cites the challenge sponsors face in fulfilling their obligations when fiduciary roles are not clearly defined or when sponsors lack important information about arrangements between service providers. Fiduciary roles that are not clearly defined can lead to gaps in plan oversight. For example, several industry professionals noted situations when sponsors assumed they had delegated fiduciary investment advice for the selection and monitoring of investment funds to a service provider, but the service provider did not acknowledge that fiduciary role.

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## DOL Proposes New 401(k) Disclosures of Fees and Expenses

The DOL has proposed [new 401\(k\) disclosures](#) that are intended to make it easier for participants covered by 401(k)-type plans to make informed retirement savings decisions. The proposal would provide workers with useful summary information, including fee and expense information, for investment options available under their plans.

The centerpiece of the proposed regulation is a requirement to provide investment-related information in a comparative chart or similar format. The proposal would also require plan fiduciaries to disclose basic information about the plan and its investment options, such as what options are available under the plan, how to give investment instructions, investment returns and fees and expenses, and how to obtain more detailed information. This information would be given to participants on a regular and periodic basis.

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## IRS Cites High Frequency of Compliance Issues with SARSEP Plans

The AICPA recently received an email from the IRS examinations group requesting our assistance in highlighting an unusually high number of compliance issues they are seeing with SARSEP (Salary Reduction Simplified Employee Pension) plans.

If you are the sponsor of a SARSEP plan, you might want to check out this [IRS SARSEP Guide](#) which identifies common mistakes and solutions.

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## Career Corner

### CFOs Report Positive Impact of Work-Life Programs

In a recent survey conducted by BDO Seidman, and reported on by [CFO.com](#), three quarters of CFOs said they think work-life programs have a "high" or "moderate" impact on productivity and on providing differentiation from competitors. Respondents overwhelmingly said flexibility has a high or moderate impact on retention (90 percent) and recruiting (88 percent).

Interestingly, only 39% of respondents work for companies having formal flexibility programs and 62% said their management teams viewed flexibility programs as a perk or human resources policy. Most survey respondents also think that success in leveraging the benefits of work-life programs requires senior management and business unit leader involvement - HR should not be the sole champion.

In spite of this recognition of the value of work-life programs, there remains some level of resistance on the part of CFOs to avail themselves of their own work-life options. Asked what they viewed as obstacles to their use of flex, 76 percent said "face time," 72 percent said "workload of job," 62 percent said "concerns about other employees' perceptions," and 58 said "it could hurt my career."

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#### Q4 Hiring for Accounting Positions Expected to Rise

Hiring in accounting in accounting and finance is expected to rise in the fourth quarter according to the Robert Half International Financial Hiring Index. A [SmartPros](#) article reports business growth and increased workload as primary drivers. The most active hiring is expected from companies with 20-49 employees. Specialized skills are in particularly strong demand, and accounting positions continue to be the most challenging to fill.

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#### AICPA Launches New CFF Credential

The initial response to the [Certified in Financial Forensics \(CFF\) credential](#) has been very strong, with more than 1100 members enrolling since June 2008. An official launch of the CFF credential is planned during the [AICPA National Forensic Accounting Conference on Fraud and Litigation Services](#) September 25-26, 2008.

The CFF credential combines specialized forensic accounting expertise with the core knowledge and skills that make CPAs among the most trusted business advisers. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud investigations; litigation support; stakeholder disputes and valuations. For more information, visit [aicpa.org/fvs](http://aicpa.org/fvs) and click on "Become a CFF."

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#### CPA Marketplace Resources Updated

The [CPA Marketplace](#) resources on C2B have been updated along with the rest of the C2B website. If you are in the job market, seeking to hire a CPA, or looking for professional development guidance, click on the link above to access these member benefits.

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### Tech Center

## XBRL – More Opportunity than Meets the Eye

In our last issue of BusIndNews we called your attention to the [comment letter](#) that was issued by the AICPA in response to the SEC announced [proposed rules](#) requiring companies to provide financial statement information using interactive data or XBRL.

In a recent [Business Finance](#) article entitled “The XBRL Head Fake,” author Eric Krell underscores the opportunity inherent in this new requirement and provides an outline for a compliance plan.

Citing the fact that XBRL will transform financial reporting from a document-driven process to a data-driven process, it actually levels the playing field for smaller companies who currently get little or no analyst coverage and provide a better opportunity for them to tell their stories to a larger audience. The benefits for large-scale implementations include “significant cost savings; faster, more reliable handling of data; improved analysis; and a higher quality of decision-making.”

The three-steps to formulating an effective compliance plan are to:

1. **Develop a Communications Plan** – Beginning with a “perception audit” the communications plan includes both getting input from all key people in the financial reporting process about the level of knowledge in the company and providing the necessary information and training about XBRL.
2. **Identify an Compliance Approach** – Companies have two options, either use the “drag and tag” approach which involves converting their statements to XBRL after they are produced, or integrating XBRL into existing accounting systems or reporting packages.
3. **Evaluate Investment Options** – The choice of compliance approach will obviously impact the mix of upfront vs. ongoing costs. Also, while most early adopters have used consultants to assist with adoption, the choice to use consultants, train existing staff or hire expertise into the organization will be part of the overall investment decision.

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## 18th XBRL International Conference – Oct 14-16, Washington DC

The 18th International XBRL Conference will be held this year in Washington DC on October 16-18th. There will be a free bonus session for preparers on Tuesday afternoon, October 14 for hands-on training, “Practical Guide to XBRL Formatting for Public Companies” — just what you need to find out how to transform your primary financial statements and block tag your footnotes into XBRL.

Additional tracks will be available for preparers covering case studies from around the world, integrating XBRL into existing reporting operations as well as hands-on demonstrations of software tools, training and support available to get companies started.

Register today at [CPA2Biz](#). AICPA members will get a 10% discount if they use code **DCAA1** when registering.

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### AICPA IT Section Offers Free Infocasts

The AICPA IT Section is hosting a series of infocast presentations this fall of interest to members in business. The Section is offering the following infocasts free, with an optional fee for CPE.

**September 25, 2008; 2:00pm – 3:30pm ET**

[The Important Role of the CPA in Data and Systems Integration for Business Reporting](#)

**October 14, 2008; 2:00-3:15pm ET**

[Governance, Risk and Compliance \(GRC\) for IT](#)

A third program is anticipated for December on *Vendor Management*. To register, go to [cpa2biz Web Events](#).

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## Learning Links

### New NPO Financial Reporting Alert Available

As part of a continuing effort to develop guidance and resources specifically targeted to our members in business our publications team is developing a series of Financial Reporting Alerts intended to be used by members of an organization's financial management and audit committee to identify and understand current economic, accounting and regulatory developments and their impact on financial reporting.

In recent issues we have introduced the [2008 Financial Reporting Alert](#) for members in business and industry and a Financial Reporting Alert for not-for-profit organizations the [NPO Accounting Issues and Risks 2008](#).

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### Free Test Drive for New AICPA CPEXpress

The AICPA's popular online learning library has a new name and enhanced functionality. A 30 day free trial of CPEXpress, formerly known as InfoBytes, is being offered to introduce the new features and appearance of the product. For more info click on [CPEXpress](#) and register for your free trial.

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### Financial Training Decision-Makers:

For information on in-house training and tools to manage professional development, go to [AICPA Learning](#) or call 1-800-634-6780, Option 1.

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## Codification Corner

### New FASB Codification Resource Available

A new Financial Reporting Alert (FRA) is now available. *FASB Codification Developments — 2008: Strengthening Financial Management and Reporting* is intended to provide accountants practicing in business and industry with a better understanding of the Codification and provides case studies on how to navigate the Codification system and conduct accounting research.

This alert gives an overview of the codification project, including the scope of the project, guidance affected, transition information, new terminology used in the codification, special features of the codification research system, the verification process, as well as how the FASB plans to issue updates to the codification.

Click on the following link to order your copy of the [FASB Codification FRA](#).

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### Codification Website on AICPA.org

To help facilitate access to resources related to the codification, the AICPA has developed a [Codification Website](#) which features a link to the May 15 [AICPA webcast: Understanding FASB's Accounting Standards Codification](#), the May JofA article [Framing the Future: A First Look at the FASB's GAAP Codification](#), and other codification resources.

We have also compiled resources on our [Financial Management Center](#) for Members in Business, Industry and Government about the Codification project, including a [GAAP Codification Q & A](#), an archive of the recent FASB Webcast- [Move to Codification of US GAAP](#), and the FASB [Project Pages](#).

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## Upcoming Webcasts

### Fall 2008 Strategic Management Infocast Series - Save the Dates

The Fall 2008 Strategic Management Infocast Series, offered by the AICPA in collaboration with CIMA (The Chartered Institute of Management Accountants) and CMA Canada will feature three leading experts in the field of organizational performance management.

1. On **September 18**, co-developer of both activity-based costing and the Balanced Scorecard **Robert S. Kaplan** will lead off the series with the presentation [\*The Management System: Toolkit for Success\*](#)

This infocast will provide a framework for developing a closed-loop management system, described in the January 2008 HBR article *Mastering the Management System*. The closed-loop management system is a tool that companies can use to translate strategy into specific objectives and initiatives and stay on track to reach important strategic goals.

If you miss this session, the archive is available for viewing [here](#).

2. On **October 18**, North American Program Director for the Beyond Budgeting Round Table **Steve Player** will present [\*Break Free From The Budget Trap: Continuous Planning and Adaptive Control\*](#)

This infocast will show how the Beyond Budgeting principles can help your organization break free from budgeting's annual performance trap and move towards continuous planning and adaptive control.

3. The **November 20** program will feature **Brett Knowles** with a presentation [\*Strategic Performance Management: Keeping it Simple\*](#). In *Keeping it Simple* Knowles will demonstrate how to develop a "rapid pilot" Balanced Scorecard implementation plan using a proven 5-step process. The "rapid pilot" process significantly reduces the time spent in the planning process by developing simple plans that can be tested, consolidated and analyzed for fine-tuning.

Click on the links above to register for these free programs (optional CPE credit for \$29.95).

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### SEC Quarterly Update Webcast Series

The SEC Quarterly Update Webcast Series showcases the profession's leading experts on what's "hot" at the SEC. The dates for this year's series have been set for June 18, Sept 17, Dec 10 and March, 2009. To register for this series, also at the member price of \$249, click on [SEC Quarterly Update](#).

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## Understanding SFAS 141R and 160 – September 18 – 3pm

Are you ready for SFAS 141R and 160? In a joint project with the IASB, the FASB has revised SFAS 141, the key standard that provides guidance on accounting for business combinations. SFAS 160 provides for key changes to the current practice for accounting for non-controlling interests. SFAS 141R and 160 will be effective for annual periods beginning after December 15, 2008.

SFAS 141R and 160 contain key changes to current practice, including the following:

- Changes in the definition of a business and a business combination
- Expensing of acquisition costs
- Expanded application of fair value to acquired assets and liabilities
- Move to SFAS 157 definition of fair value
- Changes to the accounting for IPR&D
- Fair value measurement of contingent assets and liabilities
- Fair value measurement of contingent compensation

Register today at [CPA2Biz](#) to register for this important webcast presented by the AICPA Business Valuation and Litigation Services team.

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## Non-Qualified Deferred Compensation Webcast – October 2

In this Compensation & Benefits Roundtable Infocast offered by the AICPA Tax Section, Eddie Adkins and Helen Morrison will use a case study and practical examples to discuss an overview of the nonqualified deferred compensation rules under Sec. 409A and the required actions that must be completed by the end of 2008. The case study will highlight common issues that are encountered in applying the rules. To register go to [Deferred Comp.](#)

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## Conference Spotlight

## [2nd Annual International Financial Executives Forum](#)

**Sept 25-26 – with pre-conference workshops offered on Sept 24**  
**Gaylord National**  
**Washington, DC**

The second annual International Financial Executives Forum presented by the AICPA in collaboration with CIMA and CMA Canada will be held at the Gaylord National in Washington, DC on **September 25-26** with pre-conference workshops being offered on Wednesday September 24.

Building on the success of the first annual Forum held last fall in Montreal, this 2nd annual IFELF event provides an outstanding opportunity to learn what other successful company leaders have done to expand their reach, and deliver results in the face of the challenges of a turbulent global economy.

Presentations will cover a spectrum of new and emerging issues in the global business environment, such as leadership, communication, global supply chain decision-making, tax, risk and finance best practices and many other topics.

For additional information or to register and take full advantage of both early-bird and member discounts go to [IFELF](#).

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## [AICPA Controllers Workshop East](#)

**November 13-14, 2008**  
**Hilton – Walt Disney World**

With the same great agenda as the Controllers Workshop West, and an equally great location, the [AICPA Controllers Workshop East](#) is *developed by controllers for controllers* to help you expand your technical knowledge and know-how while enhancing your leadership skills. Whether you're a CFO, a Controller, a Financial Manager or Staffer you will find many informative and useful sessions at this interactive, hands-on conference. This popular Workshop will equip you to successfully drive business, maintain results and handle today's challenges in your role as a key corporate decision-maker.

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[Audit Committee and Risk Workshop – Repeat Performance](#)

**October 23-24**  
**AICPA Boardroom**  
**NY, NY**

If you missed the workshop that took place in March 2008, ***The Board and Audit Committee's Role in Risk Oversight: Taking a Strategic View of the Enterprise*** will be repeated in the AICPA Boardroom on October 23-24, 2008. Presented by the AICPA in partnership with the Enterprise Risk Management Initiative faculty at North Carolina State University, this high-level forum offers attendees an interactive setting for dialogue with leading experts on emerging trends related to the intersection of ERM and audit committee governance and strategic planning. Limited to 60 participants this unique workshop also provides an excellent opportunity for the exchange of ideas among other individuals currently serving in audit committee roles. Click on [Board and Audit Committee Risk Oversight](#) to register today.

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1211 Avenue of the Americas  
New York, NY 10036