**New Jersey CPA**  
**Editorial Plan for July-December 2018**

<table>
<thead>
<tr>
<th>ISSUE</th>
<th>JULY/AUGUST 2018</th>
<th>SEPTEMBER/OCTOBER 2018</th>
<th>NOVEMBER/DECEMBER 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>THEME</td>
<td>Analyzing Audits: Efficiencies and Deficiencies</td>
<td>Managing Your Career at Every Level</td>
<td>Focus on Small CPA Firms</td>
</tr>
</tbody>
</table>
| FEATURE ARTICLE CONCEPTS (1,000 words each) | 1. Audit quality – best practices  
2. Outsourcing audit work – pros and cons  
3. Common deficiencies noted in peer reviews  
4. How CPAs in corporate, nonprofit and government can prepare for their audit | Seeking multiple contributors to answers a series of questions about best practices, real-life examples and practical advice for each of the following career stages:  
- Entry-level  
- Manager  
- Director  
- C-Level/Partner | 1. Business development, client relations and how to compete with larger firms  
2. Recommended staff recruitment and retention methods  
3. Growing or phasing your firm – mergers & acquisitions, succession planning  
4. How small firms can keep up with technology |
| EDITORIAL SUBMISSION DEADLINE | April 20, 2018 | June 22, 2018 | August 20, 2018 |

**Columns**

- *When possible/practical*, the columns should tie to the theme of the issue.
- Each column is 700 words
- On average, there will be eight columns per issue. Not every column is guaranteed to be in every issue of the magazine.
- You can select from the article concepts below or submit another topic for a particular column.

<table>
<thead>
<tr>
<th>COLUMN</th>
<th>EXPECTED AUDIENCE</th>
<th>SUGGESTED ARTICLE CONCEPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNTING, AUDITING &amp; ATTEST</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
- CPAs in public practice who provide accounting, auditing and/or attest functions.  
- Experience levels could range from entry-level to seasoned professional |  
- Blockchain and the distributed ledger  
- Accounting for cryptocurrency (Bitcoin, Ether, etc.)  
- Artificial Intelligence and auditing  
- SOC engagements – SSAE 18  
- Internal controls  
- Audit partner identification  
- M&A auditing  
- Small business accounting/auditing  
- Equity-based compensation – accounting implications  
- Accounting for income taxes  
- Teaching clients the difference between a compilation, a review and an audit |
<table>
<thead>
<tr>
<th>COLUMN</th>
<th>EXPECTED AUDIENCE</th>
<th>SUGGESTED ARTICLE CONCEPTS</th>
</tr>
</thead>
</table>
| ADVOCACY & LEGISLATIVE ISSUES | • All CPAs                                                                       | • Point/counterpoint on specific legislative issues  
• Healthcare reform                                                                                                                             |
| BECOMING A CPA                | • College students who are majoring in accounting  
• Recent graduates who are in the process of taking the CPA exam and/or fulfilling the experience requirement  
• Accounting educators | • Clarification of the 150-hour requirement – required classes, etc.  
• Career trajectories and options (career paths for CPAs, niches)  
• Comparison of CPA exam review courses  
• Guidance on how to meet the experience requirement  
• How to best prepare for the CPA exam and complete it within the 18-month window                                                                 |
| BUSINESS ADVISORY SERVICES    | • CPAs in public practice who work with business clients.  
• Experience levels could range from entry-level to seasoned professional. | • Independence rules to be aware of when taking on new lines of business  
• Entity selection (LLC, partnership, etc.) – especially in tax reform goes through  
• Tax structuring – SALT exposure, nexus exposure  
• Updating wills, power of attorney  
• Presenting financial info to clients in a readable way; empowering clients to pull and read reports themselves  
• How to work with clients who are sole practitioners and entrepreneurs  
• Private equity ownership  
• Purchasing fixed assets                                                                                                            |
| CORPORATE ACCOUNTING         | • CPAs working in finance or tax department at a corporation.  
• Experience levels could range from entry-level to seasoned professional. | • How is blockchain affecting individual corporate entities  
• How to maintain your CPA license (fulfill CPE) when your company doesn’t pay for it  
• Fair value accounting  
• Changing world of accounts payable process in corporate accounting (ACH transfers, credit card transactions, etc.)  
• Restructuring your company outside the US  
• Refinancing start-up loans  
• Risk management – best practices  
• Strategic planning                                                                                                                      |
<table>
<thead>
<tr>
<th>COLUMN</th>
<th>EXPECTED AUDIENCE</th>
<th>SUGGESTED ARTICLE CONCEPTS</th>
</tr>
</thead>
</table>
| FINANCIAL PLANNING SERVICES   | • CPAs in public practice who provide financial planning services to individual clients.  
|                               | • Experience levels could range from entry-level to seasoned professional.          | • Managing family finances like a business  
|                               |                                                                                     | • Robo-investing  
|                               |                                                                                     | • Intergenerational gifting  
|                               |                                                                                     | • Partnering with a boutique financial planning firm – and getting paid for it  
|                               |                                                                                     | • Pension planning, 401(k) distributions  
|                               |                                                                                     | • QPRT – qualified personal resident trusts  
|                               |                                                                                     | • Retirement and social security benefits  
|                               |                                                                                     | • Stock options – tax implications  
|                               |                                                                                     | • Benefits of updating wills, POAs, healthcare directives  
|                               |                                                                                     | • Elder financial abuse on the estate planning side. A checklist of what to look for. |
| FIRM & PRACTICE MANAGEMENT    | • CPAs in public practice who are involved with the management of the firm: staffing, client development, succession planning, etc.  
|                               | • Non-CPAs working at CPA firms involved with the management/infrastructure of the firm.  
|                               | • Experience levels could range from entry-level to seasoned professional.          | • The importance of keeping up with standards (too many firms are relying on their peer reviewer to update them on standards)  
|                               |                                                                                     | • Accepting cryptocurrency (e.g., Bitcoin) as payment from clients  
|                               |                                                                                     | • Preparing for tax season  
|                               |                                                                                     | • Employee retention/turnover  
|                               |                                                                                     | • Keeping up with the pace of change – technology planning  
|                               |                                                                                     | • Peer review considerations/best practices  
|                               |                                                                                     | • Recruiting staff – where to find candidates  
|                               |                                                                                     | • Supporting staff through the CPA Exam process`  
|                               |                                                                                     | • Making partnership more appealing to younger generations  
|                               |                                                                                     | • The benefits of having younger staff “shadow” seasoned staff at client meetings. Could be a case study with the viewpoints of both the partner and the entry-level staff.  
|                               |                                                                                     | • How to stand out and differentiate your firm  
|                               |                                                                                     | • Setting the “tone at the top” to nurture younger staff  
|                               |                                                                                     | • Client retention – how to prove value; loyalty vs. satisfaction  
|                               |                                                                                     | • Competing on fees with start-up CPAs  
|                               |                                                                                     | • Ethical/legal considerations when a client offers your staff member a job  
|                               |                                                                                     | • Onboarding new staff  
|                               |                                                                                     | • Training staff  
|                               |                                                                                     | • Managing multiple offices  
|                               |                                                                                     | • Salaries and benefits – how to keep your firm competitive  
|                               |                                                                                     | • SEM and social media for business development  
|                               |                                                                                     | • Transferring clients from retiring partners  
<p>|                               |                                                                                     | • The role of life insurance for partners |</p>
<table>
<thead>
<tr>
<th>COLUMN</th>
<th>EXPECTED AUDIENCE</th>
<th>SUGGESTED ARTICLE CONCEPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>FORENSIC ACCOUNTING,</td>
<td>• CPAs who offer forensic accounting, litigation and/or business valuation services.</td>
<td>• E-discovery</td>
</tr>
<tr>
<td>LITIGATION SERVICES &amp; BUSINESS VALUATION</td>
<td>• Experience levels could range from entry-level to seasoned professional.</td>
<td>• 100% valuation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Fraud in small businesses – detecting/preventing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• How to explain to clients why they need the business valued</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Exit strategies – legal docs, info needed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• How to prepare a business for valuation/sale</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Software for forensic accounting</td>
</tr>
<tr>
<td>GOVERNMENTAL &amp; NONPROFIT</td>
<td>• CPAs working in the finance or tax department of a government agency.</td>
<td>• 1099s – best practices</td>
</tr>
<tr>
<td></td>
<td>• CPAs working in the finance or tax department of a nonprofit organization.</td>
<td>• Federal Single Audits</td>
</tr>
<tr>
<td></td>
<td>• CPAs in public practice who have government and/or nonprofit clients.</td>
<td>• GASB 77 – tax abatements</td>
</tr>
<tr>
<td></td>
<td>• Experience levels could range from entry-level to seasoned professional.</td>
<td>• Government auditing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Single audits for state grants</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Controllership and CFO issues (very different from other sectors)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Grants – filing, registration process and compliance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Nonprofit filing thresholds by state</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• UBITs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Investment policies and mandates for nonprofits</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Financial reporting for restricted, temporary and unrestricted assets</td>
</tr>
<tr>
<td>LAW &amp; ETHICS</td>
<td>• All CPAs</td>
<td>• How hosting client’s data or records can impair independence.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Holding client records for unpaid fees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• When a client offers your employee a job</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Dealing with clients who have no problem breaking the law</td>
</tr>
<tr>
<td>PROFESSIONAL DEVELOPMENT</td>
<td>• All CPAs and CPA Candidates who are looking for guidance on starting their career, moving up and/or enhancing their skills.</td>
<td>• How to be adaptable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• How to leverage your technology skills to help your firm/company</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Career path and progression options for CPAs (niches, sectors)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Managing your clients</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Communication skills – email, written, oral</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Excel skills</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Networking skills and opportunities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Project management – best practices</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Work-life balance – work flexibility vs. “invasion” of off time</td>
</tr>
<tr>
<td>COLUMN</td>
<td>EXPECTED AUDIENCE</td>
<td>SUGGESTED ARTICLE CONCEPTS</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| **TAX**                        | • CPAs in public practice who provide tax services to individual and/or business clients.  
• CPAs working in the tax department of a corporation.  
• Experience levels could range from entry-level to seasoned professional. | • Tax season compression – due date changes, strategies to get clients to get info in sooner  
• Independent contractor vs. employee  
• NJ tax incentives/credits  
• Nexus  
• Real estate investment – tax planning  
• How to close a business (checklist)  
• Property tax assessments |
| **TECHNOLOGY & INFORMATION MANAGEMENT** | • CPAs who are involved technology initiatives at their firm or company.  
• CPAs in public practice who provide technology advisory services to clients.  
• Experience levels could range from entry-level to seasoned professional. | • Blockchain  
• Email security – Microsoft Advanced Threat Protection  
• Choosing best-in-class software for each business need vs. one integrated software suite  
• Ransomware — awareness/prevention  
• Audit software — overview of software packages  
• Point-of-sale software — overview of software packages  
• Software for proposal writing  
• Software for scheduling  
• Technology life cycle of devices — best practices  
• The cloud — security issues, data management  
• Practice management software — overview of software packages  
• Time tracking software — overview of software packages  
• Maintaining body health with all the use of technology: standing desks, neck, back, eye sight health risks |