

HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS
MAUI CHAPTER SEMINAR

**PREPARING FINANCIAL STATEMENTS
FOR THE CLOSELY- HELD BUSINESS**

Date: Friday, June 27, 2008; 8:00 a.m. registration,
8:30 a.m. – 4:30 p.m. seminar; 8 Hours CPE

Location: Grand Wailea Resort, Hotel & Spa, Wailea, Hawaii

(Special room rates are available at the Grand Wailea - \$295 for garden/terrace accommodations and \$345 for Ocean/Deluxe Ocean rooms. Rates are subject to \$25.00 per night resort charge. Hotel rates available through HAPA – call Carol at (808) 242-9100)

Seminar speaker: Walter J. Haig II, CPA

Recipient of AICPA's Outstanding Discussion Leader Award 5 times; rated as best instructor of accounting & auditing courses in more than a dozen states.

Highlights:

This course will cover financial statement preparation for closely-held non-public companies. Special emphasis is given to common measurement and disclosure principles deficiencies noted in the various oversight programs and in litigation.

Major Subjects:

- Form and contents considerations for the balance sheet, income statement, statement of cash flows and display of comprehensive income
- Accounting for estimates; concentrations of business activities; advertising; leases; financial assets and liabilities
- Accounting for debt and equity securities; loss contingencies; debt obligations; related parties; income taxes; retirement plans

Designed For:

Small and medium sized firm practitioners who have responsibility for the preparation of financial statements for non-public enterprises.

Registration Form

Name of Participant(s) _____

Firm Name _____

Address _____

Phone number _____ **Fax number** _____ **E-mail** _____

Lunch included with registration. Send checks payable to "HAPA" to Carol Uhl, 140 N. Market St. #200, Wailuku, HI 96793. Questions? Call Carol at (808) 242-9100.

HAPA & NSA Members (early registration by June 9, 2008) _____ @ \$225 = _____

HAPA & NSA Members (late registration) _____ @ \$235 = _____

Nonmembers _____ @ \$250 = _____

Total _____