

THE NEW BRUNSWICK INSTITUTE OF CHARTERED ACCOUNTANTS

2010 PROFESSIONAL DEVELOPMENT OFFERINGS

October 18th, 19th, and 20th, 2010

Fredericton Inn, Fredericton, NB



Please visit the NBICA website – www.nbica.org – for on-line registration.

Registration deadline is September 24th, 2010

No refunds will be made after that date
(substitutions are allowed, please notify NBICA office)

NOTES:

Please be sure to read all instructions on the Registration Information page in this package.

Overnight Room/Accommodation – Nights of Oct 17th, 18th and 19th

We have reserved a block of rooms at the rate of \$99 (standard); \$109 (deluxe); and \$135 (executive), at the Fredericton Inn – call 1-800-561-8777– advise you are with the NBICA group to get this rate.

For Purposes of Mandatory PD Reporting:

A full day course (9:00 a.m.-5:00 p.m.) counts as 8 PD hours.

A half day course (9:00 a.m.-12:00 Noon OR 1:00 p.m.-5:00 p.m.) counts as 4 PD hours.

For additional sessions being offered in November & December 2010 and January & February 2011 – please visit our website at www.nbica.org – click on Conferences & Courses for details and mark these dates in your calendar!

COURSE DESCRIPTIONS

MONDAY, OCTOBER 18TH, 2010

ASPE: Accounting for Standard Private Enterprises - 9:00a.m.-5:00 p.m. - Level: Intermediate

Instructor: Blair Northcott, CA, CPA, Partner- Assurance and Business Advisory Services, Grant Thornton LLP, Saint John

Objective of Course: To provide a complete comparison of current GAAP standards contained in CICA Handbook – Accounting Part V (previously the CICA Handbook – Accounting and the CICA Handbook – Accounting XFI) with accounting standards for private enterprises now included in Part II of the CICA Handbook - Accounting. The course will provide a brief historical reference of how these standards came to be followed by a section by section change (by financial statement grouping). The primary objective is to provide participants with the opportunity to understand what will change and what will not change from current practice in all areas (recognition, measurement, presentation and disclosure) and how these changes will impact the financial statements of private enterprises. The material will include sample sets of financial statements for illustrative purposes to demonstrate the changes. In addition, the course will identify the transitional requirements associated with adopting this new framework, identifying the transitional options as the topics are reviewed. In addition to private enterprises, it is likely that many not-for-profit organizations may be adopting many of these same recognition, measurement and disclosure principles; however, the status and framework to be adopted by not-for-profit organizations has not yet been determined. Learning outcomes: Participants will learn the new standards for private enterprises and appreciate the impact this changeover will have on the financial statements of private enterprises.

Who will benefit: This course is directed to public practitioners and industry accountants who are post UFE that have been trained and practice in Canadian GAAP for non-publicly accountable enterprises. NPO practitioners and internal accountants of these organizations may also find the information beneficial considering the likelihood that many NPO organizations may be adopting these standards

Quality Assurance – 9:00 a.m.-12:00 Noon – Level: Intermediate

Instructor : Sean Greene, CA, Bruce Wood & Co., Moncton, NB

Practicing public accountants are required to design, document and implement policies and procedures to ensure quality work is performed. Then the effectiveness of the policies have to be monitored! This course allows participants to review their quality assurance manuals, discuss implementation issues and be informed about changes in auditing standards that may require amendments to existing policies. The course also addresses policies identified by practitioners where some choice is available. The file quality review and ongoing monitoring requirements will also be discussed in some detail

Topics include:

- How to update and implement the sample manuals in the QAM and improve the quality of work performed.
- Where standard QAM policies can be tailored
- What documentation is required to demonstrate compliance with policies
- Guidance on use of the File Quality Review
- The role of the ongoing and cyclical monitor and reporting requirements
- Discussion of specific policies that may be difficult to implement
- Guidance on quality control leadership in the firm
- Interrelationship between CSQC1 and CAS 220
- Continual improvement

Who will benefit: Anyone with responsibilities for quality control within the firm

File Review Methodologies – 1:00-5:00 p.m. – Level: Intermediate

Instructor: Peter Spacek, CA, Partner, Lunergan Spacek, Fredericton

This course develops a process for completing and documenting a review of a working paper file for various engagements and review levels. This course has been updated for the new CSQC requirements and reflects the new CAS requirements for audits.

Learning outcomes:

- Emphasize the relationship between the review process and the requirements for engagement file reviews under the CICA standards
- Discuss the different approaches needed in the various review roles resulting from the *CICA Handbook* quality assurance requirements
- Provide an organized structure to use when reviewing working paper files
- Provide an opportunity to strengthen working paper review skills through a case study
- Provide an opportunity to discuss specific file review problem areas with the instructor and other participants

Topics include:

- Why review working paper files
- Detailed outline of file review requirements under the *CICA Handbook*
- Discussion of review problems encountered in practice
- Comparison of file review methodologies for various review situations (i.e. detailed vs. general reviews)
- File review notes – how to prepare and deliver
- Case study

Who will benefit: Individuals responsible for reviewing working paper files for various engagements – audits, reviews, compilations as well as part of the quality control monitoring process.

Controllership: Partner for Business (Day 1) – 9:00 a.m.-5:00 p.m. – Level: Introductory

Instructor: Mike Arsenault, CA, CFO, Log Max Global AB, Dieppe

Today's controller must be a dynamic professional, with comprehensive business knowledge and exceptional management and interpersonal skills. To achieve success in our complex business environment, proven financial skills must be complemented with strong leadership abilities. A controller must possess these softer leadership skills to successfully balance diverse organizational objectives with their financial responsibilities to add value to their organization. This comprehensive two-day seminar provides an overall understanding of the skills and tools necessary to effectively fulfill the Controller's varied business responsibilities. Participants will learn how to add value in their organizations and will have opportunities to practically apply what they learn through interaction and knowledge exchange with their peers, open class discussion, small group case study analysis, discussion, and networking. Although an overview of the financial aspects of the role will be discussed, more emphasis will be placed on the 'value-added' role of the controller.

Outline:

- Essential skills and responsibilities of an effective controller
- Development and management of strategy/strategic planning
- Balanced Scorecard and key performance measures
- Responsibilities and focus in the current uncertain economic environment
- Provision of financial and 'other' business information
- Introduction to Activity-Based Costing (ABC) and Business Process Re-engineering

- Financial management
- Internal control management and fraud prevention including impact of the Sarbanes-Oxley Act (SOX)
- Risk management, including consideration of the new Federal and/or Provincial Privacy Act(s)
- IT management / Human resource skills and management
- Personal effectiveness including time management and achieving work-life balance
- Effective teams/leadership, change/conflict management
- Effective crisis management/prevention
- Banking relationships / Financial analysis tools

Who Will Benefit: Finance professionals working towards a controller position, who are new to the position of controller, or long-time controllers looking for new tools/ideas.

Everyday Tax Issues for the General Practitioner – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Ralph Green, CA, R.H. Green & Associates, Saint John

This full-day seminar deals with income tax issues that general practitioners encounter everyday. Topics will be approached as practical issues rather than technical details. General background information will be provided to promote an understanding of each issue. Practical concerns, problems, suggestions and planning will be emphasized. The ideal seminar participant is a practitioner who has general income tax knowledge and deals with small and medium-sized owner-managed businesses. Many participants take this seminar again and again because they find the content so very relevant to the client situations they deal with and because each year there is always something new and interesting.

Topics Covered:

- Incorporation and integration issues including recent developments and eligible dividend issues.
- Remuneration issues - including salary reasonableness, income splitting with family members, bonuses payable, employees vs contractors.
- Expenses/assets with both a personal and business element - including meals and entertainment, automobiles, taxable benefits.
- Shareholder benefit and loan issues - including debit balances, housing loans, benefits.
- Select timely and topical practical matters of interest to Practitioners.
- Practitioners' library of facts, figures, deadlines, income tax resources, ideas.
- The small business deduction including criteria, management fees and personal service businesses.
- Common traps and pitfalls illustrated through practical, realistic examples and situations (bonus material – covered in class when time permits).

NPO – Accounting Issues – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Cathy Prosser, CA, CIA, Senior Audit Manager, KPMG LLP, Saint John

This course provides an overview of the accounting standards for not-for-profit organizations (NFPOs), and reviews the application of GAAP with an emphasis on the areas where choices have to be made in the preparation of financial statements.

Learning outcomes:

- Understand the accounting issues specific to NFPOs including when and how to use fund accounting
- Review the implications of the more complex accounting standards (e.g. financial instruments)

Topics include:

- Financial statement presentation – a review of the accounting choices that must be made in the preparation of financial statements for not-for profit organizations
- Recently revised and proposed standards
- Accounting for contributions and contribution receivables
- Accounting and disclosures related to controlled and related entities
- Accounting for financial instruments
- Accounting for capital assets and collections
- Other matters and disclosures – use of a disclosure checklist

Who will benefit: Those who are responsible for preparing, analyzing or auditing financial statements for smaller NFPOs.

TUESDAY, OCTOBER 19TH, 2010

Controllership: Partner for Business (Day 2) – 9:00 a.m.-5:00 p.m. – Level: Introductory

See description above.

Auditing in the New CAs Environment (Day 1) – 9:00 a.m.-5:00 p.m. – Level: Introductory

Instructor: Steve Lund, CA, Deloitte & Touche LLP, Saint John

Are you ready for the move to Canadian Auditing Standards (CASs)? Is your Firm ready? What do you and your Firm need to start doing **now** for a successful transition? The new Canadian Auditing Standards (CASs) become effective for periods ending on or after December 14, 2010. This course will provide participants with a solid foundation in the practical application of the CASs in the new auditing environment. Through a case study approach, participants will be given an opportunity to build on their understanding of the standards, and to practice applying the standards to a set of client-specific facts. The case study will be based on the audit of a moderately complex “for-profit” private company. Key elements of an engagement working paper file will be developed as a deliverable to this course.

Topics include:

- Why comply?- commitment to quality
- Communication with others
- Further audit procedures
- Evaluating evidence
- The new audit environment
- A top down approach to internal control
- Engagement execution
- Engagement reporting
- Pre-engagement procedures
- Risk assessments
- Audit documentation

You will learn:

- An introduction and overview of the new CASs
- How to perform an audit in the new CAS environment
- The key elements of an engagement working paper file

Who will benefit: This course is recommended for audit practitioners at all levels of experience to obtain a practical understanding of auditing in the new CAS environment. It will also be beneficial to any individuals who want to learn the CASs for other purposes

Provincial Law – 9:00 a.m.-12:00 Noon

Instructor: Jack Blackier, LL.B., FCA, Executive Director, NBICA, Saint John

This course is designed to provide information about selected New Brunswick legislation, which is of relevance to CAs in carrying out their professional responsibilities. **This course is mandatory** for all CA students seeking admission to the NBICA. CAs and non-CAs are welcome to attend the session.

NOTE: All participants – please bring your NBICA Handbook with you to the session. If you do not have one, you can print the information from our website – www.nbica.org – click on “Publications and Forms”.

GST/HST For NPO Sector – 1:00-5:00 p.m. – Level: Beginner/Intermediate

Instructor: Sarah Noftell, CA, Sales Tax Manager-Tax Services, Grant Thornton LLP, Moncton

The non-profit sector covers a wide spectrum of activities including clubs and professional associations, schools, hospitals, supportive housing and services and other charitable works. The application of GST to these activities and its recovery through rebates and input tax credits is usually far more complex than in a commercial enterprise and may vary depending on the legal form of the organization. Failure to be aware of these complexities can result in lost opportunities or worse, large tax assessments against the organization or its directors. This course will focus on the rules applicable to Public Service Bodies generally. While reference may be made to other exemptions which may apply to the organization, such as health care, education or municipal supplies, these will not be examined in detail.

Who Should Attend: Persons involved in the accounting for non-profit organizations including directors, general practitioners or other advisors who are responsible for, or provide advice on financial matters to, such organizations.

Benefits of Attending: This half-day seminar will review the specific exemptions and problem areas applicable to the non-profit sector. At the end of this seminar, attendees will have a greater awareness of the application of GST and exempting provisions including common pitfalls and errors.

Content:

- GST basics including relevant HST place of supply rules
- Review of GST/HST exemptions
- GST/HST rebates and input tax credit entitlements
- Common pitfalls & errors
- Definition of various types of Public Service Bodies
- Grants, donations and fund-raising activities
- GST registration and accounting

Advanced Tax Planning – 9:00 a.m.-5:00 p.m. – Level: Advanced

Instructors: Andre Gauvin, CA, Partner, KPMG LLP, Moncton AND David Armstrong, CA, Tax Manager, KPMG LLP, Fredericton

This full-day seminar will address important tax and estate planning matters which are of relevance to many general practitioners. The seminar material will focus on first identifying the planning objectives, followed by structuring the plan and assessing risk. The seminar will begin with a discussion of how practitioners can address planning with clients. In particular, prior to dealing with any detailed planning the practitioner must address in detail the facts and objectives of the client. Such facts and objectives will serve to drive the ultimate plan that evolves. A critical aspect of the seminar will be a detailed review of the important anti-avoidance rules that are contained within the Income Tax Act. Such rules will be discussed in some detail with the focus of assisting practitioners in working with them. A key such anti-avoidance rule that will be discussed is the GAAR, with a focus on assisting practitioners in understanding and working with this evolving rule. Once initial engagement planning and anti-avoidance matters have been addressed, the material will address specific planning strategies in the areas noted below, with a key focus on risk management.

Seminar Outline:

- Restructuring asset profiles – important planning strategies
- Tax planning using partnership business structures
- Inter-provincial planning (Alberta Trusts)-Appendix only
- Business sale planning matters
- Tax planning using trust relationships

Note: This seminar is one of three seminars designed specifically for the general practitioner that wants to update their knowledge on tax implications for an owner managed business..

Who Will Benefit: Practitioners with a strong Canadian tax planning background who wishes to add value to existing client relationships by giving consideration to potential tax and estate planning opportunities.

Review Engagements – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Sean Greene, CA, Bruce Wood & Co., Moncton, NB

This course provides practitioners with a refreshed skill set for completing review engagements. Interaction is an important aspect of this course and participants are encouraged to bring “challenging” questions for discussion. It is not about completing checklists, but rather the extensive judgment required to complete a review, although some standard checklists are included to give an indication of documentation requirements. Sample documentation is included for many issues. Case studies are reviewed to illustrate the material and provide practical guidance.

Topics include:

- “What’s new” in review engagement standards (*CICA Handbook Sections 8100, 8200, 8500 and 8600*)
- Integration of the new standard “Quality Control Procedures for Assurance Engagements” and how it will affect review engagements
- A refresher on the acquisition and documentation of knowledge of the entity’s business and industry
- Maximizing the use of understanding the entity’s business and industry during the planning stage of a review engagement
- Integrating this understanding with decisions on how to complete the review
- Relationship of “risk” to “work performed” in a review engagement
- Emphasis on high-risk areas
- Example review engagement planning memo and techniques
- Communicating expectations to professional staff
- Completion of a review engagement
- Sample documentation to be included in a review engagement working paper file
- Discussion of the different review engagement reports and their meaning to users
- Case studies illustrating the more difficult issues and their resolution
- Common concerns raised by Practice Review/Inspection Departments pertaining to review engagements
- Discussion on how AuG 20 can assist the practitioner in procedures to be performed
- Exploration of techniques to ensure an effective, yet efficient, engagement is achieved
- Discussion of the new CAS, the transition timeline, and the impact on review engagements
- A review of frequently asked questions

Who will benefit: Experienced practitioners who would like a refresher on the practical issues of review engagement assignments including a review of the current standards and some best practices.

Note: This course is not intended to be taken every year but rather a “refresher” every three or four years.

WEDNESDAY, OCTOBER 20TH, 2010

Auditing in the New CAs Environment (Day 2) – 9:00 a.m.-5:00 p.m. – Level: Introductory

See description above.

Tax Issues for Private Corporate Groups – 9:00 a.m.-12:00 Noon – Level: Intermediate

Instructor: Dan Foster, CA, EPR Daye Kelly & Associates, Fredericton

This seminar covers the unique taxation issues that apply to groups of privately held companies and their shareholders. The seminar includes a detailed review of the association rules, a series of mini cases reviewing the issues that arise during the growth of a corporate group, the use of trusts and partnerships, and issues in respect to transactions between group members.

Who Should Attend: This seminar will be of interest to practitioners and managers involved with groups of privately held companies.

Benefits of Attending: At the end of this session, participants will understand the unique taxations issues that apply to groups of privately help companies and their shareholders.

Content:

- Basic related, associated, and affiliated rules
- The results of associating corporations
- Timing issues
- Use of trusts and partnerships in the group
- Loss utilization and the stop-loss rules
- The rules that modify the associate rules
- Approaches to avoid association
- Domestic transfer pricing
- GST issues

New Auditing Reporting Model – 1:00-5:00 p.m. – Level: Intermediate

Instructor : Cathy Prosser, CA, CIA, Senior Audit Manager, KPMG LLP, Saint John

A new audit report is coming! (For audits of financial statements and other historical information for periods ending on or after December 14th, 2010)

This means all audit reports will change - for historical financial statements and special engagements.

This course provides an overview of the reporting standards under the NEW Canadian Auditing Standards (CASs). It is suited both to members who practice public accounting and members in industry that would like an overview of changes to the auditing standards whether they are issuing or reading the audit reports.

Learning outcomes:

- Awareness of the acceptable financial reporting frameworks and what type of report should be used in various circumstances
- Awareness of other related changes to the auditing standards as a result of the issuance of Canadian Auditing Standards and how they will impact the audit report

Topics include:

- Overview of the acceptable financial reporting frameworks under Canadian Auditing Standards (CASs)
- Review of the appropriate reports under each of the acceptable financial reporting frameworks
- Review of the dating of the audit report and subsequent event testing
- Review of potential modifications to the Independent Auditor's Report, i.e., when will it not be possible to issue a "clean" audit opinion
- Overview of other significant changes to auditing standards including audit of accounting and fair value estimates, going concern and using the work of an auditor's expert and other standards that might affect the content of the audit report
- Overview of process changes that will be required, for example changes to engagement letters

General Practitioners Need to Know – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Mike Bishop, CA, Tax Contractor, Ernst & Young LLP, Saint John

There are important income tax issues that a General Practitioner needs to be able to identify but might miss because he or she hasn't learned about the matter, doesn't appreciate the importance of the matter or hasn't considered the matter in relevant contexts. This **full-day** course would be extremely useful to a General Practitioner. Tax is usually taught by first identifying the subject area, studying the technical rules and then illustrating with examples. Often the student doesn't fully appreciate the significance or ramifications of the particular area because they have not been shown how it might apply to common transactions. Each “need to know” subject will be introduced by setting a scene with common transactions or events before approaching the “need to know” information. When a participant recognizes that an issue may apply to a client situation, he or she will find the subject easier to learn and appreciate the importance of identifying and understanding the issue. Detailed information and commentary will be provided which describes the income tax rules for each “need to know” subject and explains why particular transactions are “caught” or “exposed”. Suggestions will be given on how to be **alert** to situations where the “need to know” subject is applicable and how to **manage** and **mitigate** should a problem arise. At the end of this course, the participant will have a better understanding of and ability to identify and manage certain potential problem income tax areas.

Topics Covered:

- Common transactions with *shareholder appropriation of corporate assets* considerations.
- *Intercompany dividends* and exposure to taxation as a capital gain.
- Individuals *selling shares* to non-arm's length companies.
- Corporations with family member shareholders and double taxation when *corporate attribution* applies.
- Common situations that may restrict access to the *small business deduction*.
- *Stop loss* rules encountered in common transactions.
- Common *shareholder loan* concerns.
- *And many other important matters* of which a General Practitioner should be aware.

Income Tax Update – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Dean Mullin, CA, Senior Tax Manager, Ernst & Young LLP, Saint John

This course provides a detailed summary of tax law changes in the past year. It examines current changes and relevant issues in taxation that affect individuals and most businesses in the private sector. Learn how the current levels of personal and corporate tax rates affect and possibly change accepted tax planning techniques. A detailed review (including a case study with practical application) of the current integration of personal and corporate tax rates is provided. The proposals from the Federal Budget, as well as other sources of information from the Department of Finance and the CRA, including news releases, draft legislation, CRA private interpretations and tax cases, are discussed together with other particular subjects of current relevance and interest. Use what you learn to deal with the day-to-day issues and to identify areas that may require further investigation. After completing this course, you will be able to provide current tax advice and prepare federal personal and corporate income tax returns with knowledge of recent developments.

Topics include:

- Tax rate changes/integration/case study
- Information from CRA and Dept. of Finance
- CRA private interpretations
- Federal budget
- Tax cases
- Provincial Update

GST/HST Refresher – 9:00 a.m.-5:00 p.m. – Level: Intermediate

Instructor: Sarah Nofzell, CA, Sales Tax Manager-Tax Services, Grant Thornton LLP, Moncton

The application of GST/HST is often far more complex than practitioners or businesses appreciate. The harmonization of BC and Ontario in July 2010 further complicates this area. The course will review important concepts including HST place of supply rules, taxable supplies and deemed supplies, input tax credit entitlements and some of the more common and important exemptions and zero-rating provisions. Failure to be aware of these complexities can result in lost opportunities, or worse, large tax assessments.

Who Should Attend: General practitioners, company accountants and other advisors who provide advice on, or participate in, a range of business transactions. This full-day seminar will provide an overview and general refresher on a selection of GST/HST issues a practitioner may encounter when working with clients in various industries.

Benefits of Attending: At the end of this seminar, attendees will have a greater awareness of when a transaction is subject to GST/HST and at what rate, and an improved understanding of input tax credit entitlements and restrictions.

Content:

- fundamentals – including HST place of supply rules
- supplies – identification of what is a taxable supply
- registration, collection and reporting
- input tax credit and rebates
- real property – identification of important exemptions and self-assessment rules
- cross border & NR issues – import/export, transport and dealing with non-residents
- health, education and public services bodies – review major exemptions, rebates and pitfalls
- administration and enforcement – audit, objection, interest and penalties
- appendix – HST transitional rules

PLEASE NOTE: Course Materials - ALL course materials will be distributed at the course site.

PLEASE REPORT TO THE REGISTRATION CENTRE IN SALON E

PRIOR TO ATTENDING YOUR FIRST SESSION. You will receive your course materials upon registering.

PROFESSIONAL DEVELOPMENT - REGISTRATION INFORMATION

Attendees are encouraged to visit the NBICA website – www.nbica.org – for on-line registration for the October sessions.

Note: Payments via credit card cannot be accepted, however, payment using your on-line banking is available. We are registered as a payee with most of the banks.



Registration

Registration deadline is September 24th, 2010. NO REFUNDS will be made after September 24th. Substitutions are allowed. The Institute office MUST be advised of any changes in registration. To register, complete and return the registration form, together with a cheque for the course fee(s), payable to The New Brunswick Institute of Chartered Accountants. **TELEPHONE REGISTRATIONS WILL NOT BE ACCEPTED.** PLEASE NOTE: **Due to room capacities, courses have registration ‘caps’ – all registrations are first-received-first-served.**

Fees

PLEASE NOTE: All registration fees (+ HST), in full, are payable in full at time of registration. If you register on-line, please send payment the same day or pay using your on-line banking (we are set up as a payee with most of the banks).

Cancellation and Refunds

NO REFUNDS will be made after September 24th, 2010. NBICA reserves the right to cancel courses with insufficient enrolments. If a course is cancelled, registrants will be notified by email, fax or phone and a full refund will be made.

Non-Member Registration

Non-members must register and pay fees prior to course date. **Payment MUST BE sent with your registration.**

PD Passport Rates

Note: If you purchase a passport, you cannot “sign up” to attend all sessions through a PD passport. You may only sign up for as many sessions as you can “physically” attend in any given day.

NBICA (CA) members (individual) - \$500 (+ HST)

NBICA (CA) students (individual) - \$260 (+HST)

NBICA Member Corporate (limited to 6 NBICA members/students only) - \$1700 (+HST)

NON-NBICA members (individual) - \$800 (+HST)

NON-NBICA members Corporate** (limited to 6 individuals only) - \$2600 (+HST)

**Please ensure to advise the Institute office (by way of PD registration form) of the names of those individuals and the courses they wish to register for under the Corporate Passport.

Meals

Lunch is included in the registration fee – there is no additional fee for lunch. HOWEVER, **you must register if you plan to attend lunch** on any of the three days (see registration form). There is a cap due to the capacity of the room so lunch registration is also a first-received-first-served basis.

Course Material

ALL course materials will be distributed at the course site.

PLEASE REPORT TO THE REGISTRATION CENTRE IN SALON E PRIOR TO ATTENDING YOUR FIRST SESSION. You will receive your course materials upon registering.

Course Presentations

All courses are offered in English only.

Accommodation

You are responsible for making your own arrangements for overnight accommodations (if required).

NOTE: We have reserved a block of rooms at the rate of \$99 (standard); \$109 (deluxe); and \$135 (executive), at the Fredericton Inn – call 1-800-561-8777– advise you are with the NBICA group to get this rate.

If you have any questions regarding the above registration information, please contact Kathy Wills at the NBICA office at (506)634-3195 or via e-mail at kathywills@nb.aibn.com

THE NEW BRUNSWICK INSTITUTE OF CHARTERED ACCOUNTANTS

55 Union Street, Suite 250, Mercantile Center, Saint John, NB, E2L 5B7

2010 PD Offerings – Fredericton Inn, Fredericton, NB

Please be sure to read ALL of the following PRIOR to registering:

- (1) **CLEARLY INDICATE** the course(s) you wish to attend by placing the dollar amount on the line corresponding to the course you wish to register for.
- (2) **EACH PERSON** registering must complete and submit a separate registration form.
- (3) If purchasing a corporate passport, please submit a separate registration form for each individual indicating which courses they will be attending.

=====

Name: _____ Firm/Employer: _____

Mailing Address: _____ Phone: _____

_____ Fax: _____

Postal Code: _____ Email: _____

REGISTRATION FEES

		<u>NBICA Mbrs & Students</u>	<u>Non-NBICA Members</u>	
<u>MONDAY, October 18th, 2010</u>				
1. 9:00 a.m.-5:00 p.m.	ASPE: Accounting for Standard Private Enterprises	\$ 370	\$ 490	\$ _____
2. 9:00 a.m.-12:00 Noon	Quality Assurance	\$ 240	\$ 340	\$ _____
3. 1:00 – 5:00 p.m.	File Review Methodologies	\$ 240	\$ 340	\$ _____
4. 9:00 am.-5:00 p.m.	Controllershship: Partner for Business (Day 1)	\$ 370	\$ 490	\$ _____
5. 9:00 a.m.-5:00 p.m.	Everyday Tax Issues for the General Practitioner	\$ 370	\$ 490	\$ _____
6. 9:00 am.-5:00 p.m.	NPO – Accounting Issues	\$ 370	\$ 490	\$ _____
7. 12:00 Noon	Lunch (Regency Room) - FULL	FULL	FULL	Not available
<u>TUESDAY, October 19th, 2010</u>				
8. 9:00 a.m.-5:00 p.m.	Controllershship: Partner for Business (Day 2)	\$ 370	\$ 490	\$ _____
9. 9:00 a.m.-5:00 p.m.	Auditing in the New CAs Environment (Day 1)	\$ 370	\$ 490	\$ _____
10. 9:00 a.m.-12:00 Noon	Provincial Law	\$ 240	\$ 340	\$ _____
11. 1:00-5:00 p.m.	GST/HST for the NPO Sector	\$ 240	\$ 340	\$ _____
12. 9:00 a.m.-5:00 p.m.	Advanced Tax Planning	\$ 370	\$ 490	\$ _____
13. 9:00 a.m.-5:00 p.m.	Review Engagements	\$ 370	\$ 490	\$ _____
14. 12:00 Noon	Lunch (Regency Room) - FULL	FULL	FULL	Not available
<u>WEDNESDAY, October 20th, 2010</u>				
15. 9:00 a.m.-5:00 p.m.	Auditing in the New CAs Environment (Day 2)	\$ 370	\$ 490	\$ _____
16. 9:00 a.m.-12:00 Noon	Tax Issues for Private Corporate Groups	\$ 240	\$ 340	\$ _____
17. 1:00-5:00 pm.	New Auditing Reporting Model	\$ 240	\$ 340	\$ _____
18. 9:00 a.m.-5:00 p.m.	General Practitioners Need to Know	\$ 370	\$ 490	\$ _____
19. 9:00 a.m.-5:00 p.m.	Income Tax Update	\$ 370	\$ 490	\$ _____
20. 9:00 a.m.-5:00 p.m.	GST/HST Refresher	\$ 370	\$ 490	\$ _____
21. 12:00 Noon	Lunch (Regency Room) - FULL	FULL	FULL	Not available

Total \$ _____
 Or PD Passport amount, whichever is lower
HST (13%) \$ _____

TOTAL PAYABLE \$ _____

REGISTRATIONS MUST BE RECEIVED NO LATER THAN SEPTEMBER 24th, 2010
Due to room capacities, courses have registration ‘caps’ – all registrations are first-received-first-served.
COURSE FEES MUST BE RECEIVED PRIOR TO SEPTEMBER 30th, 2010