Edmunds, Wayne, and Roxanne Spindle, The National Taxpayer Advocate: Relief Options Include Taxpayer Assistance Orders, Jul, 46, TAX, Federal Taxation
Eisner, Alan B., and Patrick J. McGuigan, Paradoxes for Planners, Sep, 14, PER, Personal Financial Planning
Englehardt, Ted, and Mary Anderson, Charitable Contributions: An Analysis of Estates’ and Trusts’ Responsibilities, Aug, 38, TAX, Estates & Trusts

F

Farmer, Larry, and Phil Harper, Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, Aug, 20, INF
Farrell, John, Internal Controls and Managing Enterprise-Wide Risks, Aug, 11, PER, Risk Management
First, David M., Unified Credit Funding Technique Approved by IRS, Nov, 62, FIN, Estates & Trusts
Flanagan, Derek A., Nonprofit Governance Library, by various authors, Aug, 17, PER, Book Review
Freedman, Mitchell, Andrew B. Blackman, and John Levy, Outsourcing by CPAs: Are We a Business or a Profession?, May, 6, PER, Personal Viewpoint
Friedman, Lori, Using Life Settlements to Tap the Value of Hidden Assets, Aug, 51, FIN, Personal Financial Planning

G

Gaa, James C., Accounting Professionalism: How Can Professional Values Be Saved, Mar, 30, INF
Galbreath, Susan Coomer, and Charla S. Long, Remember Your Manners When Using Technology, Nov, 10, PER, Sound Advice
Gammitt, Bruce R., and John C. Lere, Codes of Ethics with Impact, May, 64, R&L, Ethics
Geerts, Guido L., Robert L. Paretta, and Clinton E. White, Jr., An Introduction to Web Services, Aug, 70, TECH, The CPA & the Computer
Gellis, Harold C., Protecting Against Threats to Enterprise Network Security, Jul, 76, TECH, Security
George, Nashwa, Auditor Rotation and the Quality of Audits, Dec, 22, A&A, Auditing
Giardina, Michael, Buying Software: Look for What’s Right, Not for What’s Best, Mar, 10, PER, Sound Advice
Gifford, Richard H., and Harry Howe, Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, Jun, 6, PER, Personal Viewpoint
Gold, Joel I., Charlotte Pryor, and Philip Jagolinzer, Teaching Personal Financial Planning at Business Schools, Sep, 68, R&L, Education
Grace, H. Stephen, Jr., and John E. Haupert, Billings Discipline Builds Good Business, Feb, 60, MGMT, Practice Advice
Graves, O. Finley, A Dialogue on Accounting Education, Feb, 14, PER, Personal Viewpoint
Grippio, Frank, Joel G. Siegel, and Annie Amit, Computer Networks for Productivity Gains, May, 68, TECH, The CPA & the Computer
Grunet, Louis, Checks and Balances in Governmental Accounting, Apr, 7, PER, Publisher’s Column
———, Choosing to Participate in the Political Process, Aug, 7, PER, Publisher’s Column
———, CPAs’ Role in the Stewardship of New York’s School Districts, Dec, 7, PER, Publisher’s Column
———, Doing the Right Thing, Sep, 7, PER, Publisher’s Column
———, Embracing the Evolution of Peer Review, Jun, 7, PER, Publisher’s Column
———, The Future of E-Filing: Building the Better Mousetrap, Mar, 7, PER, Publisher’s Column
———, Growing Effective Committees, Jul, 7, PER, Publisher’s Column
———, Reconciling Image with Reality, Nov, 7, PER, Publisher’s Column
———, ‘Single Audit’ Makes Sense, Jan, 7, PER, Publisher’s Column
———, Taxes: Discussing Complex Issues in Plain English, Oct, 7, PER, Publisher’s Column
Guerra, Jorge E., The Sarbanes-Oxley Act and Evolution of Corporate Governance, Mar, 10, PER, Personal Viewpoint
———, The Sarbanes-Oxley Act and the Evolution of Corporate Governance, Apr, 14, PER, Personal Viewpoint
———, The Sarbanes-Oxley Act and the Evolution of Corporate Governance, May, 14, PER, Personal Viewpoint
Guinn, Robert E., Sak Bhamornsiri, and Cindy Blanthorne, Promotion to Partner in Big Firms: Truths and Trends, Apr, 54, MGMT, Career Paths
Hamilton, Brian, Beyond Elevator Analysis, Jan, 12, PER, Financial Analysis
Hammen, Jack, Nancy Beneda, and Harold Wilde, Financial Websites as Financial Advisors, Feb, 66, TECH, Online Resources
Hanson, Katie, Randall K. Hanson, and LeAnn Luna, Estate Planning Basics, Sep, 52, FIN, Estates & Trusts
Hanson, Randall K., Katie Hanson, and LeAnn Luna, Estate Planning Basics, Sep, 52, FIN, Estates & Trusts
Harcourt, Robert R., and Eugene F. DeMark, Companies Must Adapt to the Internet to Survive, Apr, 9, PER, Technology
Harcourt, Robert R., and Robert W. Hutchinson, Supply Chain Management, Apr, 8, PER, Management Tools
Harper, Phil, and Larry Farmer, Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, Aug, 20, INF
Haupert, John E., and H. Stephen Grace, Jr., Billings Discipline Builds Good Business, Feb, 60, MGMT, Practice Advice
Henderson, B. Charlene, and Nell Adkins, Choosing the Best Tax-Favored Education Benefit Strategy, Jun, 42, FIN, Personal Financial Planning
Hermanson, Dana R., and Mark S. Beasley, Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value, Jan, 11, PER, Enterprise Management
Hermanson, Dana R., and David T. Wolfe, The Fraud Diamond: Considering the Four Elements of Fraud, Dec, 38, MGMT, Fraud
Hibschweiler, Arlene M., and Ronald J. Hufner, Calculating and Reporting Use Tax in New York, Jul, 38, TAX, State & Local Taxation
Hibschweiler, Arlene M., and Jane B. Romal, Improving Professional Ethics: Steps for Implementing Change, Jun, 58, R&L, Ethics
Hill, Mary C., Susan H. Ivancevich, and Heather M. Herman, Young CPAs Remain Undaunted by Scandals, Jan, 62, R&L, Perceptions of the Profession
Howe, Harry, and Richard H. Gifford, Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, Jun, 6, PER, Personal Viewpoint
Hufner, Ronald J., and Arlene M. Hibschweiler, Calculating and Reporting Use Tax in New York, Jul, 38, TAX, State & Local Taxation
Hughes, Peter, Why Internal Auditors Audit, Feb, 15, PER, Personal Viewpoint
——, Network Security and Password Policies, Jul, 6, PER, Information Security
Wall, Barron S., and Karen Wallace Walter, Maximize Insurance Brokers’ Performance Through the Brokerage Service Agreement, Nov, 65, MGMT, Insurance
Walter, Karen Wallace, and Barron S. Wall, Maximize Insurance Brokers’ Performance Through the Brokerage Service Agreement, Nov, 65, MGMT, Insurance
Walters, Edmond, Comprehensive Wealth Planning Comes of Age, Sep, 17, PER, Practice Management
Weld, Leonard G., Peter M. Bergevin, and Lorraine Magrath, Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, Oct, 44, FIN, Fraud
Weld, Leonard G., and Kaye F. McClung, Home-Based Business Deductions Are Not Always Legal, Sep, 46, TAX, Federal Taxation
Wells, Steve C., Daniel J. Tschopp, and Douglas K. Barney, Financial Debacles and State Regulation: Boards of Public Accountancy and the ‘Cascade Effect’ of Sarbanes-Oxley, Jul, 64, R&L, Regulation of the Profession
White, Clinton E. Jr., Guido L. Geerts, and Robert L. Paretti, An Introduction to Web Services, Aug, 70, TECH, The CPA & the Computer
Whitehead, Roy, Accounting Firm Required to Release Names of Investors in Tax Shelter, Jun, 30, TAX, Federal Taxation
Whitehead, Roy, Pam Spikes, and Donna Smith, Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, Nov, 54, TAX, Federal Taxation
Whitten, Donna, Tantatape Brahmasuree, and C. David Strupcek, Examining Preferences in Cash Flow Statement Format, Oct, 58, MGMT, Corporate Finance
Wilke, Harold, Jack Hammer, and Nancy Beneda, Financial Websites as Financial Advisors, Feb, 66, TECH, Online Resources
Williams, J. Richard, Funding FASB: Public Money, Public Domain, May, 9, PER, Personal Viewpoint
Wolfe, David T., and Dana R. Hermanson, The Fraud Diamond: Considering the Four Elements of Fraud, Dec, 38, MGMT, Fraud
Wolff, Cristina N., Preparing for the 2005 Sunrise Date, Mar, 68, TECH, E-Commerce
Wright, Lorraine, and Kathy Krawczyk, Dividends and Capital Gains Planning After the 2003 Tax Act, Oct, 36, TAX, Federal Taxation
Wyatt, Arthur R., Accounting Professionalism: Accountants’ Responsibilities and Morality, Mar, 22, INF
Wyman, Peter, Is Auditor Independence Really the Solution?, Apr, 6, PER, Personal Viewpoint
X-Y
Yang, James G.S., and Chialao Chang, Tax Strategies for Tax-Advantaged Dividends and Capital Gains, Mar, 53, TAX, Federal Taxation
Yetmar, Scott A., and Jacques Rioux, Components of the AICPA’s Statements on Standards for Tax Services, Jun, 64, R&L, Professional Practices
Young, Ronald M., Michael J. Meyer, and Waleed Abu El Ella, Disposal of Old Computer Equipment: A Mounting Environmental Problem, Jul, 70, TECH, Hardware
Z
Zimmerman, Joseph, Regulation of Professions by Interstate Compact, May, 23, INF
Zimmerman, Philip, ADR and the Workplace, Apr, 14, PER, Sound Advice
——, Current Trends in Dispute Resolution, Oct, 12, PER, Practice Management
——, Mediating the Dissolution of a Firm, Sep, 67, MGMT, The CPA in Mediation & Arbitration

IN-FOCUS INDEX
Accounting Professionalism: Accountants’ Responsibilities and Morality, by Arthur R. Wyatt, Mar, 22
Accounting Professionalism: How Can Professional Values Be Saved?, by James C. Gaa, Mar, 30
Audit Standards in Transition: An Interview with PCAOB Chief Auditor Douglas R. Carmichael, by Robert H. Colson, Sep, 20
Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, by Phil Harper and Larry Farmer, Aug, 20
Evolving Regulations and Oversight in the Public Interest: An Interview with SEC Chief Accountant Donald T. Nicolaisen, by Robert H. Colson, Apr, 18

ESSENTIALS INDEX
ACCOUNTING & AUDITING
Comprehensive Income: Reporting Preferences of Public Companies, by Ganesh M. Pandit and Jeffrey J. Phillips, Nov, 40
The Effect of the New Goodwill Accounting Rules on Financial Statements, by Ronald J. Huefner and James A. Largay III, Oct, 30
An Extraordinary Decision Leads to Extraordinary Changes, by Jacqueline A. Burke, Jun, 24
Managed Disclosure and Pro Forma Earnings, by Stephen Bryan and Steven Lilien, Mar, 40
Stock Option Accounting: Defying the Usual Answers, by Gregory J. Baviera and Larry M. Walther, May, 36
Transitioning to the Fair Value Method: Changes in Accounting for Employee Stock Options, by Stephen R. Moehrle and Jennifer A. Reynolds-Moehrle, Jun, 20
Using the Cash Method of Accounting Under Revenue Procedure 2002-28, by Mark A. Segal and Bruce M. Bird, Jan, 32

Assurance Services
Reviews of Interim Financial Information, by Thomas A. Ratcliffe, Feb, 42

Auditing
Audit Committee Responsibilities: Focusing on Oversight, Open Communication, and Best Practices, by Annemarie K. Keinath and Judith C. Walto, Nov, 22
Auditor Rotation and the Quality of Audits, by Nashwa George, Dec, 22
Before and After Enron: CPAs’ Views on Auditor Independence, by Deborah L. Lindberg and Frank D. Beck, Nov, 36
Elements of Sampling: The Population, the Frame, and the Sampling Unit, by Neal B. Hitzig, Nov, 30
The Going-Concern Assumption Revisited: Assessing a Company’s Future Viability, by Elizabeth K. Venuti, May, 40
The Hidden Risk in Analytical Procedures: What WorldCom Revealed, by Neal B. Hitzig, Feb, 32
Independence and Nonpublic Companies: Examining New Rules in a Different Reporting Environment, by Jeffrey S. Zanzig and Dale L. Flesher, Feb, 28
Internal Control Components: Did COSO Get It Right?, by Marshall A. Geiger, Steven M. Cooper, and Edmund J. Boyle, Jan, 28

PCAOB Enforcement: What to Expect, by Dennis K. Spillane, September, 32

Ripple Effects of the Sarbanes-Oxley Act, by Jo Lynne Koehn and Stephen C. Del Vecchio, Feb, 36

Statistical Sampling Revisited, by Neal B. Hitzig, May, 30

Using Disclaimers in Audit Reports: Discerning Between Shades of Opinion, by Robert R. Davis, Apr, 26

Business Valuation
(See also: FINANCE)

Intangible Assets: Framing the Debate, by Bruce H. NeaRon, Jan, 34

Financial Accounting

Valuing Employee Stock Options Using a Lattice Model, by Les Barenbaum, Walt Schubert, and Bonnie O’Rourke, Dec, 16

Financial Reporting
(See also: MANAGEMENT)

Accounting for Special Purpose Entities Revised: Minimizing Risk Exposures in a Trusteeship, by Ron

Accountants’ Liability

FINANCE
Defining Principles-Based Accounting Standards, by Jill P. Giles, Elizabeth K. Venuti, and Richard C. Jones, Sept, 36

International Auditing
Developments in International Standards Setting: Equity-Based Compensation, by Elizabeth K. Venuti and Richard C. Jones, Nov, 34

Pension Accounting

SEC Practice
(See also: PERSPECTIVES)

Current SEC and PCAOB Developments: CPAs Called On to ‘Do the Right Thing,’ by George I. Victor and Moshe S. Levitin, Sep, 26

Standards Setting
Defining Principles-Based Accounting Standards, by Rebecca Toppe Shortridge and Mark Myring, Aug, 34

FINANCE
Accountants’ Liability

Minimizing Risk Exposures in a Trusteeship, by Ron Klein, Sep, 59

Business Valuation
(See also: ACCOUNTING & AUDITING)

Fifth Circuit, Reversing Tax Court, Clarifies Valuation of Privately Held Corporations, by Peter C. Barton and Clayton R. Sager, Jul, 50


A New Approach to Uncertainty in Business Valuations, by Thomas E. McKee, Apr, 46

Valuing Operating Assets in Place and Computing Economic Value Added, by Nancy L. Beneda, Nov, 56

When Tangible Assets Lose Their Value, by Thomas M. Brown, Dec, 34

Corporate Finance
(See also: MANAGEMENT)

Escheat: Financial Statement Considerations, by Anthony J. Testa, Jr., Aug, 50

Proposed Legislation and Nonqualified Deferred Compensation Programs, by Catherine L. Creech, Jan, 48

Structuring Corporate Buy-Sell Agreements: Securing a Future for Closely Held Corporations, by David Joy, Jo Koehn, and Janice Klimek, Jun, 36

Employee Benefit Plans
(See also: MANAGEMENT)

Career Consequences of Flexible Work Arrangements: The Daddy Track, by Elizabeth Dreike Almer and Louise E. Single, Sep, 56

Finding the True Cost of Pension Plans: Is the Accounting for Return on Plan Assets Misleading?, by Thomas T. Amlie, Jan, 44

Section 412(i) Plans Still Viable Under Recent Regulations, by David B. Mandell, Oct, 54

Estates & Trusts
(See also: TAXATION)

Estate Planning Basics, by Katie Hanson, Randall K. Hanson, and LeAnn Luna, Sep, 52

Unified Credit Funding Technique Approved by IRS, by David M. First, Nov, 62

Financial Management
The Seven Fatal Flaws of Performance Measurement, by Joseph F. Castellano, Saul Young, and Harper A. Roehm, Jun, 32

Fraud
(See also: MANAGEMENT; RESPONSIBILITIES & LEADERSHIP)

Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, by Leonard G. Weld, Peter M. Bergevin, and Lorraine Magrath, Oct, 44

Personal Financial Planning
(See also: TAXATION; PERSPECTIVES)

Cash: The Favorite Target of Fraudsters, by Thomas A. Buckhoff, Nov, 63

Choosing the Best Tax-Favored Education Benefit Strategy, by Nell Adkins and B. Charlene Henderson, Jun, 42

College Aid and Tax Planning, Part 1 of 2, by Alan R. Sumutka, Feb, 54

College Aid and Tax Planning, Part 2: Hierarchy of Long-Term Savings, by Alan R. Sumutka, Mar, 56

Identity Theft: It Can Happen to You, by Amy Diller-Haas, Apr, 42

Life Settlements: An Insurance Planning Tool, by Valerie Greenberg, Apr, 49

Twenty Questions About Elder Planning: How to Prepare for a Secure Financial Future, by Peter A. Karl III, May, 52

Using Contextual Reporting in Tracking Financial Planning Goals, by Jay G. Sanders, Sep, 50

Using Life Settlements to Tap the Value of Hidden Assets, by Lori Friedman, Aug, 51

MANAGEMENT
Activity-Based Management
Distinguishing Unit-Level and Higher-Level Resources: Adding a Strategic Dimension to the Traditional Activity Hierarchy, by Leslie Kren and Thomas Tyson, Aug, 60

Career Paths
(See also: RESPONSIBILITIES & LEADERSHIP)

Promotion to Partner in Big Firms: Truths and Trends, by Robert E. Guinn, Sak Bhamornsiri, and Cindy Blanathorne, Apr, 54

Corporate Finance
(See also: FINANCE)

Examining Preferences in Cash Flow Statement Format, by Tantatapa Brahmarsene, C. David Strupeck, and Donna Whitten, Oct, 58

The CPA in Industry
Government Procurement Basics, by Patrick D. Kennedy and Maeve E. Cannon, May, 60

The CPA in Mediation & Arbitration
Benefits and Opportunities in Mediation and Arbitration, by Christine L. Newhall, Mar, 62

Mediating the Dissolution of a Firm, by Philip Zimmerman, Sep, 67

Mediation’s Advantage: Money Isn’t Everything, by Aila Camp, Sep, 66.

Negotiation Strategy: Planning Is Critical, by Cathy Cronin-Harris, Dec, 44

Employee Benefit Plans
(See also: FINANCE)


Financial Reporting
(See also: ACCOUNTING & AUDITING)

Implementing Section 404: A Practical Approach to the Sarbanes-Oxley Act, by Joel C. Quall, Aug, 52

Fraud
(See also: FINANCE; RESPONSIBILITIES & LEADERSHIP)

Computer Fraud: Analyzing Perpetrators and Methods, by Harold E. Davis and Robert L. Braun, Jul, 56

The Fraud Diamond: Considering the Four Elements of Fraud, by David T. Wolfe and Dana R. Hermanson, Dec, 38

Information Security
(See also: PERSPECTIVES)

Online Identity Theft and Business, by Chula G. King and W. Timothy O’Keefe, Apr, 50
Information Systems
Protecting Information Privacy When Retiring Old Computers, by Dale L. Lunsford, Walter A. Robbins, and Pascal A. Bizarro, Jul, 60

Insurance
Business Income Insurance, by Norbert Schechter, Nov, 64
Maximize Insurance Brokers’ Performance Through the Brokerage Service Agreement, by Barron S. Wall and Karen Wallace Walter, Nov, 65

Management Tools
(See also: PERSPECTIVES)
Balanced Scorecard and Government Entities: Moving Forward at the Illinois Department of Transportation, by Sandra S. Lang, Jun, 48

Mediation & Arbitration
Nondisclosure of Arbitrator Conflicts and the ‘Evident Partiality’ Standard, by Platt W. Davis III, Jun, 54

Practice Advice
Billings Discipline Builds Good Business, by H. Stephen Grace, Jr., and John E. Haupert, Feb, 60

Practice Development
Estimating Economic Loss in Personal Injury Cases, by Alan Reinstein and Gerald H. Lander, Jan, 52

Privacy
Computer Monitoring and Surveillance: Balancing Privacy with Security, by Robin L. Wakefield, Jul, 52

RESPONSIBILITIES & LEADERSHIP
Career Paths
(See also: MANAGEMENT)
Fellowship Opportunities at the SEC and FASB, by Spen A. Kolenda, Feb, 62

Corporate Governance
A Comprehensive Structure of Corporate Governance in Post-Enron Corporate America, by Manuel A. Tippos and Thomas J. Keefe, Dec, 46

Education
The 150-Hour Requirement and Its Effect on Student Enrollment, by Patricia B. Abels, Apr, 56
Declining Doctoral Output in Accounting, by Charles G. Carpenter and Gary S. Robson, Aug, 68
Explaining the Decline in CPA Candidates: Is the 150-Hour Requirement a Factor?, by Nicholas W. Schroeder and Diana R. Franz, Oct, 62
The First Course: Students’ Perceptions of Introductory Accounting, by Clement C. Chen, Keith T. Jones, and D. David McIntyre, Mar, 64
Helping Students Identify Opportunities in the Accounting Profession, by George Violette and John Sanders, Nov, 68, R&D, Education
Teaching Personal Financial Planning at Business Schools, by Joel I. Gold, Charlotte Pyor, and Philip Juglizer, Sep, 68
Time to Change Introductory Accounting, by Amy Diller-Haas, Apr, 60

Ethics
Codes of Ethics with Impact, by Bruce R. Gaumitz and John C. Lere, May, 64
A Crucial Test for New CPAs: Ethics at the Gateway to the Profession, by Jacqueline A. Burke and Jill D’Aquila, Jan, 58
Improving Professional Ethics: Steps for Implementing Change, by Jane B. Romal and Arlene M. Hibsheimer, Jun, 58

Fraud
(See also: FINANCE; MANAGEMENT)
Enhancing Fraud Detection Through Education, by Mary-Jo Kranacher and Lorraine Stern, Nov, 66

Perceptions of the Profession
Examining Minorities’ Perceptions of Accounting, by Clement C. Chen, Keith T. Jones, and D. David McIntyre, Aug, 64
Young CPAs Remain Undaunted by Scandals, by Heather M. Hermanson, Mary C. Hill, and Susan H. Ivanecvich, Jun, 62

Professional Practices
Components of the AICPA’s Statements on Standards for Tax Services, by Scott A. Yetmar and Jacques Rioux, Jun, 64

Regulation of the Profession

TAXATION
Corporate Taxation
More States Challenge Trademark Holding Companies, by Christine C. Bauman and Michael S. Schadewald, Apr, 38

Estates & Trusts
(See also: FINANCE)
Charitable Contributions: An Analysis of Estates’ and Trusts’ Responsibilities, by Ted Englebrecht and Mary Anderson, Aug, 38
Old Provision Can Lower Taxes for Trust Beneficiaries, by David Schaengold, Feb, 51
Taxation of a New York Statutory Unitrust, by David Schaengold, Dec, 28

Federal Taxation
Accounting Firm Required to Release Names of Investors in Tax Shelter, by Roy Whitehead, Jun, 30
Combined Filing and Federal Public Law 86-272, by Mary C. McLaughlin, Dec, 32
Deductibility of Real-Estate Loan Refinancing Charges, by Steven V. Melnik, May, 48
Dividend Tax Rate Cuts Benefit Closely Held Corporations, by Phillip J. Kor, John N. Sigler, and Thomas E. Vermeeur, Oct, 40
Dividends and Capital Gains Planning After the 2003 Tax Act, by Kathy Krawczyk and Lorraine Wright, Oct, 36
Factors and Considerations in the Claim of Right Doctrine, by Mark A. Segal, Oct, 42
Home-Based Business Deductions Are Not Always Legal, by Leonard G. Weld and Kaye F. McClung, Sep, 46
IRS Raises Standard for Tax Practitioners Providing Tax Opinions, by Robert E. Demnett, Nov, 48
The National Taxpayer Advocate: Relief Options Include Taxpayer Assistance Orders, by Wayne Edmunds and Roxanne Spindle, Jul, 46
New Rules Prevent Duplicated Losses: IRS Responds to Consolidated Return Defeat in Rite Aid, by Nick Morrow, Nov, 42
Points to Consider on Tip-Reporting Agreements, by John Mills and Richard Mason, Jul, 42
Post-Ownership Change Treatment of Built-in Gains and Losses, by Maureen McGretick and Randy Schwartzman, Aug, 44
Related-Party Like-Kind Property Exchanges: Recent IRS Guidance, by Nancy B. Nichols, Jill Mayclim, and M. Cathy Claiborne, May, 44
Responsible Person Penalty: A Look at the Elements, by Mark A. Segal, Apr, 36
A Simpler ‘Life’ for Some Business Taxpayers, by Matthew Monippaillil, Jun, 28
Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, by Roy Whitehead, Pam Spikes, and Donna Smith, Nov, 54
Tax Issues Arising with IRC Section 338(h)(10) Acquisitions, by Joseph Unger, Feb, 48
Tax Strategies for Tax-Advantaged Dividends and Capital Gains, by James G.S. Yang and Chiabo Chang, Mar, 53
Unlocking the Benefits of the Tax Benefit Rule, by Leonard J. Candela, Jan, 36

Personal Financial Planning
(See also: FINANCE; PERSPECTIVES)
Divorce-Related Developments: Tax Lessons, by Larry Maples and Melanie James Earles, Sep, 40

State & Local Taxation
Calculating and Reporting Use Tax in New York, by Ronald J. Huefner and Arlene M. Hibsheimer, Jul, 38
New Jersey Increases Taxes and Fees, by Mark H. Levin, Aug, 48
New York Challenges 631(d) Treatment, by Christopher C. Vescio, Jun, 29
Sales Tax Treatment of Internet Commerce, by Chaim V. Kofinas, Jan, 40
Section 1127 Payments May Not Offset Tax Liability, by Mark H. Levin, Feb, 52
Taxability of Corporation Capital Gains to Part-Year Residents, by Mark H. Levin, Jan, 42
Tax-free Pension Rollovers into IRAs, by Mark H. Levin, Sep, 48

Tax Incentives
Renewal Communities: Tax Benefits for Distressed Areas, by Ann Burstein Cohen, Mar, 46

TECHNOLOGY
The CPA & the Computer
Computer Networks for Productivity Gains, by Joel G. Siegel, Frank Grippio, and Anne Amrit, May, 68
An Introduction to Web Services, by Guido L. Geerts, Robert L. Paretta, and Clinton E. White, Jr., Aug, 70
E-Commerce
Preparing for the 2005 Sunrise Date, by Cristina N. Wolff, Mar, 68
Protecting Domain Name Assets, by John W. Bagby and John C. Ruhmka, Apr, 64

Hardware
Disposal of Old Computer Equipment: A Mounting Environmental Problem, by Michael J. Meyer, Waled Abu El Ella, and Ronald M. Young, Jul, 70

Information Management
Sarbanes-Oxley Compliance for Nonaccelerated Filers: Solving the Internal Controls Puzzle, by Sid M. Edelstein, Dec, 52
Security Safeguards over Wireless Networks, by Joel G. Siegel, Marc H. Levine, and Roberta M. Siegel, Jun, 68

Online Resources
Financial Websites as Financial Advisors, by Robert H. Colson, Apr, 80
Yahoo Tax Center, by Susan B. Anders, Jan, 70
WillYancey.com, by Susan B. Anders, Dec, 60
PERSPECTIVES INDEX
Yahoo Tax Center, by Susan B. Anders, Nov, 17

Software
Open-Source Software: Implications for CPAs, by Yigal Hammen, Nancy Beneda, and Harold Wilde, Feb, 66
Web-Based Accounting Systems, by P. Paul Lin, Oct, 68

What to Bookmark: Website of the Month
AIAP Online, by Susan B. Anders, Aug, 72
American Institute of Professional Bookkeepers, by Susan B. Anders, Apr, 71
CPA-Exam.org, by Susan B. Anders, Nov, 70
CPAnet, by Susan B. Anders, Oct, 71
Eisner & Lubin LLP, by Susan B. Anders, Jun, 70
Financial Wonder, by Susan B. Anders, Jul, 78
National Association of Financial & Estate Planning (NAFEP), by Susan B. Anders, Sep, 71
SmartPros.com, by Susan B. Anders, May, 70
Tax Resources on the Web, by Susan B. Anders, Mar, 70
Tax Talk Today, by Susan B. Anders, Feb, 71
WillYancey.com, by Susan B. Anders, Dec, 60
Yahoo Tax Center, by Susan B. Anders, Jan, 70

Balanced Scorecard Step-by-Step for Government and Nonprofit Agencies, by Paul R. Niven, reviewed by Gerald N. Tischfeld and the staff of The Alliance Group, LLC, Jun, 18
Internal Control: A Manager's Journey, by K.H. Spencer Pickett, assisted by Jennifer M. Pickett, reviewed by Allan M. Rabinowitz, Apr, 16
Nonprofit Governance Library, by various authors, reviewed by Derek A. Flanagan, Aug, 17
Nursing Homes and Alternatives: What New York Families Need to Know, edited by Jean Murphy and Amy Carroll, reviewed by Jay G. Sanders, Sep, 18
The Personal Touch, by Terrie Williams, with Joe Cooney, reviewed by Robert H. Colson, Jul, 11
Predators and Profits: 100+ Ways for Inventors to Protect Their Next Eggs, by Martin Howell, reviewed by Jay Sanders, Mar, 21
The Story of a Fortunate Man: Reminiscences and Recollections of Fifty-Three Years of Professional Accounting, by Maurice E. Peloubet, reviewed by Stephen R. Moehrle, Oct, 16

Business Building
Business Owners' Retirement Fund Responsibility, by Franklin Santagata, September, 12
Investing in Technology for the Small Business, by Rich Walker, Jul, 15
Using CRM Software Effectively, by Matthew J. Boyle, Jul, 17
Winning an RFP, by Robert A. Potter, Apr, 12

Business Finance
When Seeking Venture Capital, Information Is Money, by Stephen M. Lebowitz, Mar, 17

E-Commerce
Revenue Recognition Issues in a Digital Economy, by Eugene F. DeMark, May, 10

Economic & Market Data: Monthly Update (Monthly)
Editorial: A Message from the Editor-in-Chief
Accountancy Comes of Age, by Robert H. Colson, Oct, 80
Auditor Independence Redux, by Robert H. Colson, Mar, 80
Back to Basics, by Robert H. Colson, Nov, 80
CPA Code of Conduct: Scope and Nature of Services, by Robert H. Colson, Aug, 80
CPA Ethics Challenge, by Robert H. Colson, Sep, 80
CPA Independence, Present and Future, by Robert H. Colson, Apr, 80

CPA Responsibilities, by Robert H. Colson, Jan, 80
CPAs’ Responsibilities: Article IV, Objectivity and Independence, by Robert H. Colson, Jun, 80
Inside the Journal, by Robert H. Colson, Dec, 80
On CPAs and the Public Interest, by Robert H. Colson, Feb, 80
On Integrity, by Robert H. Colson, May, 80
Professional Responsibilities: Due Care, by Robert H. Colson, Jul, 88

Auditing
Audit Contracting Entities: Organizations That Might Change Everything, by John W. Berry, Sep, 6
The Ethical Dilemmas of Outsourcing, by Steven Mintz, Mar, 6
Outsourcing Income Tax Returns to India: Legal, Ethical, and Professional Issues, by Richard G. Brody, Mary J. Miller, and Michael J. Rolleri, Dec, 12
Sarbanes-Oxley Act: Expanded Enforcement, by Philip K. Kleckner and Craig Jackson, Sep, 13
Sarbanes-Oxley and ‘Separation of Services,’ by Philip K. Kleckner and Craig Jackson, Jul, 12
Sarbanes-Oxley and Whistle-blower Protections, by Phil Kleckner and Craig Jackson, Jun, 14
Tallying the Cost of the Sarbanes-Oxley Act, by Jill M. D’Aquila, Nov, 6
Transparency: The New Peer Review Watchword, by Robert L. Bunting, Oct, 6

Maintaining
On CPAs and the Public Interest, by Robert H. Colson, Jul, 88

Enterprise Management
Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value, by Mark S. Beasley and Dana R. Hermanson, Jun, 11

Financial Analysis
Beyond Elevator Analysis, by Brian Hamilton, Jan, 12

Historical Perspectives
Honner St. Clair Pace, 1879–1942: A Torchbearer of Accounting Education, by Allan M. Rabinowitz, Feb, 6
Leonard Spasek: Ahead of His Time, Relevant Today, by Frank Grippo, Mar, 16

Human Resources
Top Five Reasons People Stay in Their Jobs, Jun, 17

Inbox: Letters to the Editor
Clarification on Tax Rates Article, by Don Reid, Sr., Dec, 15
Cleaning Up Old Computers, by Stephen Lawton, Sep, 19
Common Misconceptions About Employee Stock Options, by Matthew R. Crow, Oct, 17
Dealing with Intangible Assets, by Stanley L. Cohen, Oct, 17
Defining and Using Terms Precisely, by Mary Ellen Hardesty, reviewed by Robert N. Waxman, Feb, 21
Economic & Market Data: Out of the Box, by David A. Lifson, Feb, 21

DECEMBER 2004 / THE CPA JOURNAL

PERSPECTIVES INDEX

A New Look, by Robert H. Colson, Jan, 8
Announcement
2003 Max Block Award, Jul, 10
Book Review
API’s Complete Guide to Accounting Procedures for Non-Profit Organizations, by Accountants for the Public Interest, reviewed by Kenneth R. Cerini, Feb, 20
FASAB’s ‘Identity Problem,’ by Wendolyn M. Comes, Feb, 21
Honesty, Integrity, Accuracy, by Bill Balhoff, Apr, 17
Keeping Up with ‘Proposed Legislation,’ by David C. Ashenfarb, Jan, 21
No ‘One-Off’ Solution for Stock Options, by Ronald J. Murray, Mar, 20
Rededicating the Profession to the Public Trust, by Philip B. Chenok, May, 21
Safeguarding Independence, by Arthur Siegel, Jun, 19
Small Business Resources in Government Procurement, by Martin Bass, Aug, 19
Student Perceptions, by Susan B. Anders, May, 21
Unclear on Taxability of S Corp Capital Gains, by Bruce G. Pritikin, Apr, 17
Up Front on Outsourcing, by James McKeown, May, 21
Update on Accounting for Stock Options, by Robert L. Schwimmer, Apr, 17

Information Security
(See also: MANAGEMENT)
Network Security and Password Policies, by Robin L. Wakefield, Jul, 6

Insurance
CPAs and Life Settlements: Due Care, Competence, and Objectivity, by Ronald M. Roth, Sep, 15
Review and Revise Insurance Portfolios, by Alan D. Kahn, Jun, 15

Management Tools
(See also: MANAGEMENT)
Supply Chain Management, by Robert R. Harcourt and Robert W. Hutchinson, Apr, 8

Personal Financial Planning
(See also: FINANCE; TAXATION)
College Loans 101: The Education of a CPA Parent, by Michael J. Knight, Oct, 13
New HUD Rules Enhance Reverse Mortgages, by Patrick McEneny, Oct, 10
Paradoxes for Planners, by Patrick J. McGuigan and Alan B. Eisner, Sep, 14

Personal Viewpoint
Accounting for Stock-Based Compensation: A Simple Proposal, by Robert A. Dyson, Aug, 6
Auditors as Leaders, by Mary Ellen Oliverio, Jan, 14
Can We Go Back to the Good Old Days?, by Dennis R. Beresford, Dec, 6
A Dialogue on Accounting Education, by O. Finley Graves, Feb, 14
Disclosure: The Real Challenge of Sarbanes-Oxley, by Richard Barrett, Jan, 11
The Estate-Gift Tax: Why Scrap It?, by Martin M. Spencer, Nov, 11
Funding FASB: Public Money, Public Domain, by J. Richard Williams, May, 9
The Future of Standards Setting, by Mike Ng, Jan, 18
The High-Tech Community Must Surrender on Accounting for Options, Robert L. Schwimmer, Feb, 17
Is Auditor Independence Really the Solution?, by Peter Wyman, Apr, 6
Is the SEC Going Soft on Credit Rating Agencies?, by Kreg Danvers, and B. Anthony Billings, May, 16
No ‘One-Off’ Solution for Stock Options, by Ronald J. Murray, Mar, 20
On High Standards of Auditing Ethics and Behavior, by Charles E. Landes, Feb, 9
Outsourcing by CPAs: Are We a Business or a Profession?, by Andrew B. Blackman, Mitchell Freedman, and John Levy, May, 6
Principles-Based Standards and the Determination of Control for Consolidation, by Leslie Kivi, Pamela Smith, and Colette Wagner, May, 11
Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, by Richard H. Gifford and Harry Howe, Jun, 6
The Sarbanes-Oxley Act and Evolution of Corporate Governance, by Jorge E. Guerra, Mar, 14
The Sarbanes-Oxley Act and the Evolution of Corporate Governance, by Jorge E. Guerra, Apr, 10
The Sarbanes-Oxley Act and the Evolution of Corporate Governance, by Jorge E. Guerra, May, 14
Some Thoughts on Students and Faculty, by Dennis R. Beresford, Jun, 6
Unnecessary Complexity in Accounting Principles, by Patrick D. McCarthy, Mar, 18
Why Internal Auditors Audit, by Peter Hughes, Feb, 15

Professional Liability
Class Action Litigation Against Enron’s Advisors and Bankers, by Christopher Allegaert, Louis A. Craco, Jr., and Daniel Tinkelahan, Mar, 11

Publisher’s Column
Checks and Balances in Governmental Accounting, by Louis Grunet, Apr, 7
Choosing to Participate in the Political Process, by Louis Grunet, Aug, 7
CPAs’ Role in the Stewardship of New York’s School Districts, by Louis Grunet, Dec, 7
Doing the Right Thing, by Louis Grunet, Sep, 7
Embracing the Evolution of Peer Review, by Louis Grunet, Jun, 7
The Future of E-Filing: Building the Better Mousetrap, by Louis Grunet, Mar, 7
Growing Effective Committees, by Louis Grunet, Jul, 7
Reconciling Image with Reality, by Louis Grunet, Nov, 7

‘Single Audit’ Makes Sense, by Louis Grunet, Jan, 7
Taxes: Discussing Complex Issues in Plain English, by Louis Grunet, Oct, 7

Risk Management
Internal Controls and Managing Enterprise-Wide Risks, by John Farrell, Aug, 11

SEC Practice
(See also: ACCOUNTING & AUDITING)
A Close Look at the SEC’s Automation of Form ID, by David T. Copenhaver, Jul, 14

Sound Advice
ADR and the Workplace, by Philip Zimmerman, Apr, 14
Buying Software: Look for What’s Right, Not for What’s ‘Best,’ by Michael Giardina, Mar, 10
Myths About Change, by Dave A. Jennings, Apr, 12
Nonprofit Recovery Using Statistics and Business Skill, by Hugh Breckenridge Little, Feb, 12
Remember Your Manners When Using Technology, by Susan Coozer Galbraith and Charles E. Landes, Nov, 10
Strategies for Successful Meetings and Greetings, by Lydia Ramsey, Oct, 12
Taking Smart Risks, by Brian Tracy, Jun, 17

Tax Policy Analysis
Eliminating ‘Double Taxation’: The Dividend Imputation Alternative, by Brett Wilkinson and Marcy M. Fancher, Aug, 15

Technology
Companies Must Adapt to the Internet to Survive, by Eugene F. DeMark and Robert R. Harcourt, Apr, 9
Selecting the Right Accounting Technology for Nonprofits, by Paul Lundquist, Sep, 16

Technology Trends
Preventing Digital Disasters, by Stampp Corbin, Oct, 11
‘Top 10 Technologies’ Confirms Interest in Information Security, Spam Control, Apr, 15

Viewpoint
‘Seize the Moment!’: An Interview with IIA Chairman Betty McPhilimy, by Donald E. Tidrick, Nov, 14

Workplace Solutions
Controlling Internet Use in the Workplace, by Gregory Taillon, Jul, 16
Encouraging Employee Communication, by Linda Keefe, Jun, 16
Tips for Painless Billing, by Rich Walker, Jan, 16