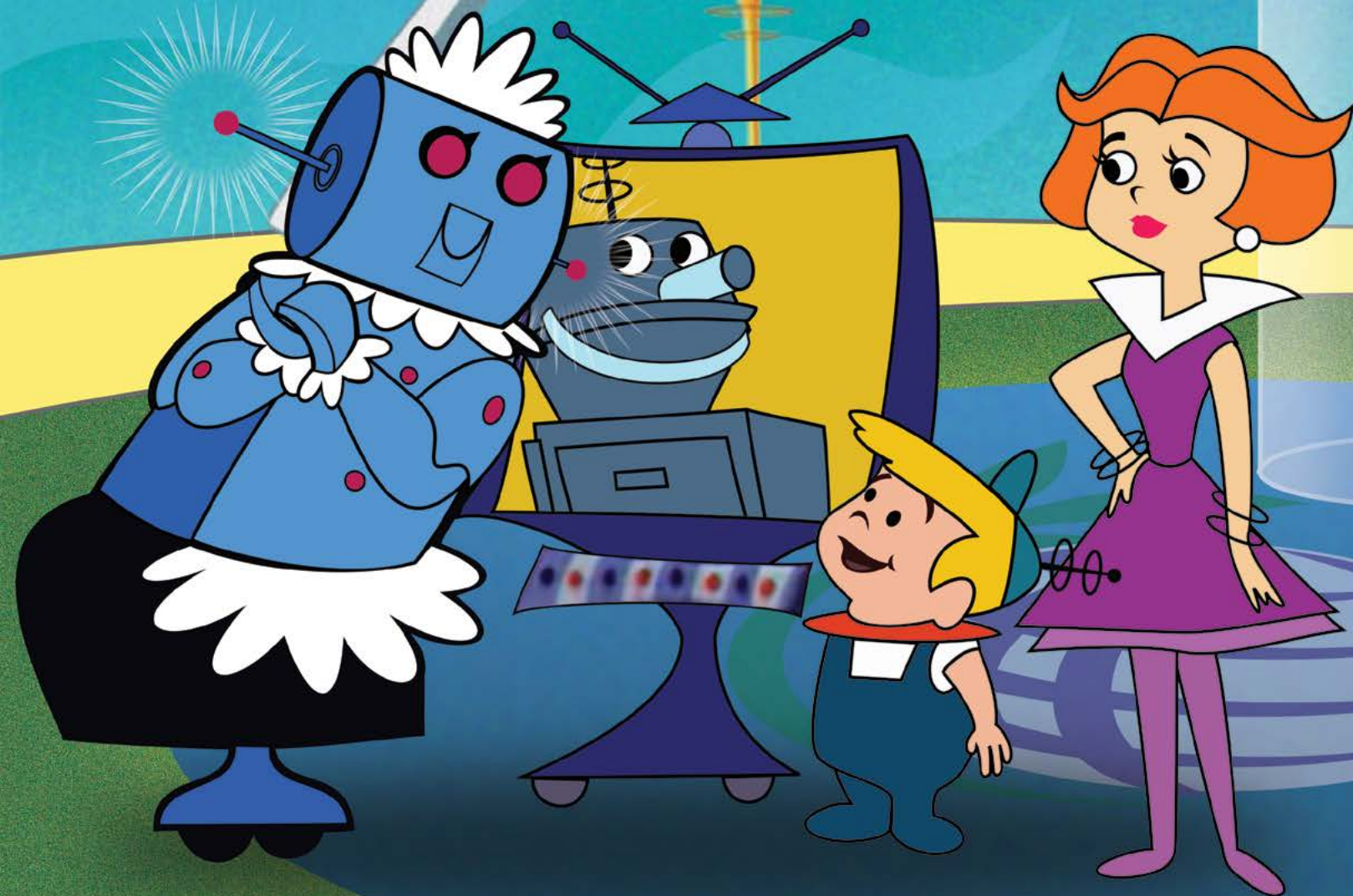


MARCH 2024

# KALĀ

The Official Publication of the Hawaii Society of Certified Public Accountants

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# President's Message

By Ryan K. Suekawa

## Aloha Hawaii Society of CPAs Members!

Happy New Year! As we welcome 2024 with open arms, I hope this message finds you refreshed and energized for the opportunities that lie ahead. May the coming year bring you success, fulfillment, and new milestones in both your personal and professional lives.

## New Year, New Beginnings

As we embark on this new year together, I want to take a moment to reflect on the collective achievements of our society in 2023. It was a year of growth, collaboration, and shared knowledge. I am grateful for the dedication and enthusiasm each member brings to our community.

## Changes to the CPA Exam Format

A new year, also bring a new CPA Exam format. The Exam format has undergone changes aimed at better preparing candidates for the dynamic landscape of accounting. These modifications reflect the evolving nature of our field and ensure that aspiring CPAs are equipped with the skills and knowledge necessary for success. Stay tuned for further details, and I encourage you to explore these changes to better understand how they may impact your journey.

## Embracing the Start of Busy Season

For many of our members, January marks the beginning of the busy season. As we dive into the challenges and opportunities that come with this time of increased

workload, I want to extend my admiration for your dedication and hard work. Your commitment to excellence is what sets our community apart, and I have no doubt that each of you will navigate this season with the professionalism and expertise that defines our society.

## Upcoming Events

Looking ahead, we have an exciting lineup of events planned for the year. From workshops to networking opportunities, these gatherings aim to enhance your professional development and foster meaningful connections within our community. Keep an eye on our communication channels for announcements and details on upcoming events.

## Closing Thoughts

In closing, I want to express my gratitude for the privilege of serving as your president. The Hawaii Society of CPAs is a vibrant and dynamic community, and I am continually inspired by the dedication and passion of our members.

As we step into 2024 together, let us continue to support and uplift each other, sharing our knowledge and experiences for the betterment of our profession and our community.

**Wishing you a prosperous and fulfilling New Year!**





Profession  
Update

2024-2025  
Officers &  
Directors



H S C P A  
2024

# ANNUAL ELECTION &

*Member Meeting*



June 19, 2024  
2:00 — 4:00 p.m.  
Prince Waikiki





# TAX FOUNDATION OF HAWAII

Hawaii's Watchdog on Taxes & Government

By Tom Yamachika



If you're not already a supporter of the Tax Foundation of Hawaii (TFH), it's never too late. TFH is the 'watchdog' for Hawaii taxpayers and keeps us informed of what the government is doing with taxpayers' money. To support TFH's mission, [please donate here.](#)

## Oh BOI, More Red Tape for All



A new reporting requirement has kicked in this year, and lots of people will be affected.

The reason for the requirement is a [growing perception](#) that ultra-wealthy oligarchs, bad actors, and others are seeing us—the United States—as a haven where they can park money or assets in entities, like limited liability companies, corporations, or partnerships, and then obscure the ownership of the entities through agreements or understandings through which one person is on record in the corporate filings but another person actually calls the shots. Other countries require the identities of those with “beneficial ownership interests” (BOI for short) to be reported to the government. Ours hasn’t required this reporting but will now.

The law making this change is called the Corporate Transparency Act, which became law in January 2021 after Congress overrode President Trump’s veto of the William M. Thornberry National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, of which the Corporate Transparency Act was a part.

Starting this year, covered entities, loosely defined as any legal entities created by filing a document with a state

or tribal office, will need to report their beneficial owners to FinCEN (Financial Crimes Enforcement Network). FinCEN is the Treasury group set up to catch money laundering and related crimes. You may have heard of them because if you are filling out your income tax return and you have \$10,000 or more in a foreign financial account over which you have control, then you need to check a box on your return and file a separate report with FinCEN.

Some entities are exempt from BOI reporting, such as SEC-registered entities, tax-exempts, and regulated businesses in the financial sector. [FinCEN has put out a more comprehensive guide here.](#)

New entities generally have 30 days to report, although 90 days will be allowed for entities formed in 2024. Existing entities must report sometime this year. Hefty fines and penalties await those who are found noncompliant, as in civil fines of \$500 per day of noncompliance and the possibility of a criminal conviction with a \$10,000 fine and 2 years imprisonment per willful violation.

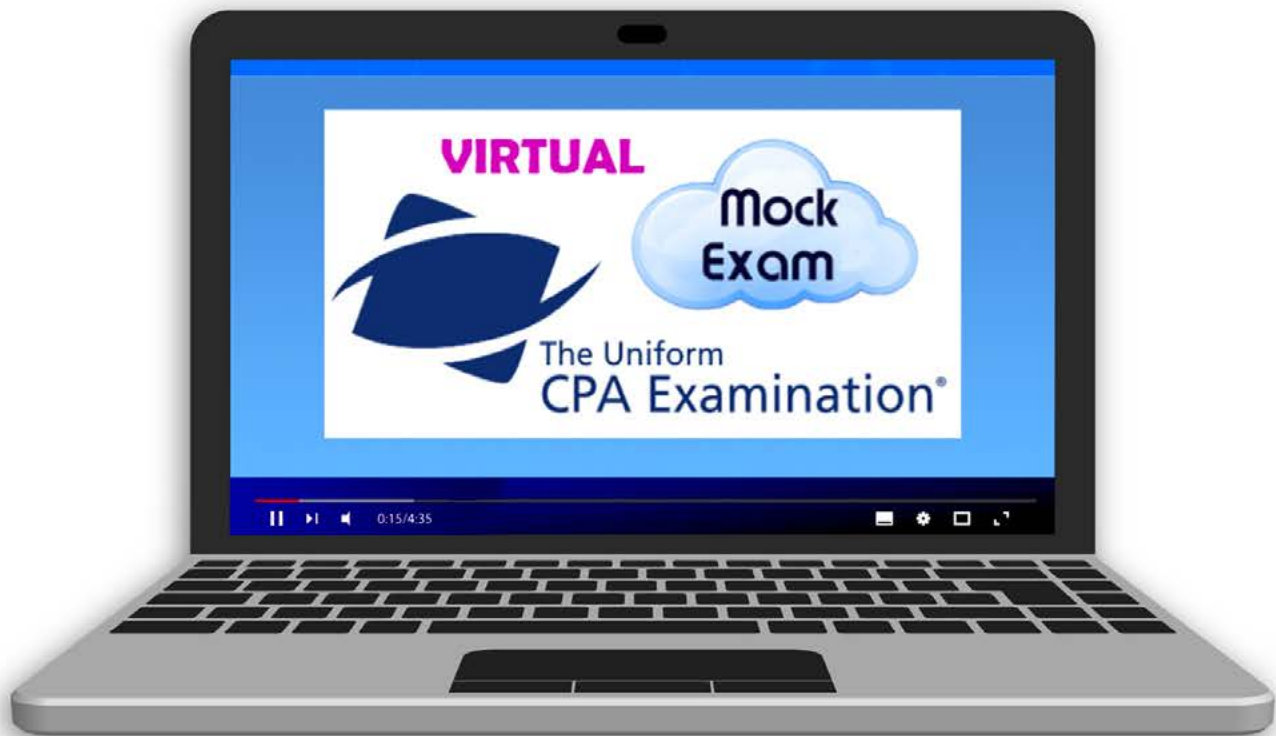
Actual filing is done on a [FinCEN](#). The filing doesn’t cost anything. I tried it myself because I have a single-member LLC that holds my law practice. The website offers two options: download a PDF, fill in the

information, and upload the finished version; or fill in the form on the website directly.

At this point, I don’t recommend the PDF. It gave me some strange issues. For example, when asked to validate my identity, one of the options was “U.S. Passport.” I selected that and duly uploaded my passport photo page, but the PDF then said my information couldn’t be validated because I didn’t specify the country of my identity document (which, by the way, was grayed out in the PDF when I selected “U.S. Passport”). I tried switching to a state driver’s license, saved the PDF, but the required “Ready to File” button stayed grayed-out and couldn’t be pushed, without any obvious explanation. After that, I rage-quit dealing with the PDF, used the direct entry system instead, and had no problems filing.

That bad BOI was kind of exasperating for me; but it doesn’t have to be that way for you. Good luck filing!

*Tom Yamachika is President of the Tax Foundation of Hawaii - the 'watchdog' that keeps an eye on Hawaii's taxes. Tom is also the owner of Aloha State Tax, a small law firm with emphasis on State taxes. Prior to going solo and the TFH, Tom was a principal with Accuity LLP where he managed the tax consulting practice, including quality and risk management and practice development.*



## FREE MOCK EXAM SESSION OPEN TO ALL

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**HSCPA Membership is NOT required**

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**TUESDAY, JUNE 25, 2024  
9:00 AM - 1:00 PM  
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**Register today  
Deadline is June 14, 2024!**

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For many candidates, taking the CPA Exam can be one of the biggest obstacles to overcome when transitioning into the profession. Often aspiring CPAs are not sure if they are truly prepared to sit for each section.

In order to help provide more transparency into exam-readiness, HSCPA and Surgent CPA Review have partnered to offer a FREE simulated CPA Exam section of your choice.

The goal is to simulate the format of taking the CPA Exam, using actual multiple-choice questions and simulations. Questions are laid out according to the Uniform CPA Examination Blueprints.

This live 4-hour session is a unique opportunity. Not only will you be able to experience a simulated exam section from the comfort of your own home or office, you will also be able to view your exam results in real-time, giving you a better understanding of how prepared you are to sit for the actual exam.

Candidates will receive their ReadySCORE™ along with a diagnostic report showing areas of strength and weakness which are aligned with the CPA Exam Blueprints.

To register, click on Register Here tab below. Deadline to register is June 14, 2024.

The email address that you use to register for this event will be used by Surgent to set up simulation. Links are unique to individual and cannot be shared.

**Prior to the day of the mock exam, you will receive a registration email from "cpareview@surgent.com". This will be your day-of access for the mock exam.  
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# Artificial Intelligence In Your Tax Practice

By Tommy Stephens of K2 Enterprises

Much has been written and said about artificial intelligence (AI) recently – and for good reason! AI is one of today's hottest topics because of the promise it brings to businesses and individuals alike. Recent improvements in one form of AI – generative AI – have raised everyone's awareness of the potential of tools such as [ChatGPT](#) and Google's [Bard](#). Although we are years away from being able to take advantage of *artificial general intelligence*, opportunities exist today to use AI in everyday business situations, such as tax practices. Read on, and in this article, you will learn more about how tax practices can capitalize on AI to improve efficiency and accuracy.

## Generative AI And Artificial Intelligence

Before considering AI in the tax practice, we must understand the difference between generative AI and artificial general intelligence. Tools such as ChatGPT and Bard fall into the generative AI realm. This class of AI allows users to use their technology to generate new content, conduct research, and assist in product development.

Generative AI tools rely on *large language models* (LLMs), massive data sets often containing over 100 billion parameters. These LLMs are “trained” to recognize the relationships between words, the context in which words appear, and the sentiment of the user's request (celebratory, factual, sympathetic, etc.) Tools such as ChatGPT and Bard are leading examples of today's class of generative AI tools.

**On the other hand**, artificial general intelligence is a form of AI in which



computers may be able to reason, sympathize, solve problems, and generally mimic human behavior. Let's be clear – most experts in this field believe we are many years – perhaps even decades – away from artificial general intelligence materializing, if it ever materializes. But, if it does appear, it will undoubtedly and profoundly affect how humans live and work.

## How You Can Use AI In Your Tax Practice

Now that we understand a little about AI fundamentals let us return to the topic of using AI in a tax practice. All practitioners seek to overcome challenges associated with managing a rewarding tax practice. Among these challenges are *staffing, seasonal workloads, increasing complexity, client satisfaction, and competition*, to name a few. Fortunately, generative AI offers tangible opportunities to help you overcome these challenges.

## Automated Data Entry

The most prominent example of using artificial intelligence in your tax practice is **automated data entry**.

Although not a new concept, automated data entry has matured in recent years to the point that it is a powerful AI-based technology. Virtually every major tax software publisher offers automated data entry

options for their tax preparation software. Of course, firms that use this form of AI realize the benefit of saving time because team members are no longer required to input data manually; they also will likely find that the error rate associated with ingesting data declines.

*Continued on page 12*





## Introducing Y-CPA Squad Member Momi Morgan!

By Kira Kaneshiro

In November 2023, we welcomed a new Squad member, Momi Morgan, to the HSCPA's Y-CPA Squad! Momi is a Senior in Financial Accounting Advisory Services at Ernst & Young, LLP, and I interviewed her to learn more about her career path thus far.



**KK: How did you decide to pursue a career in accounting?**

**MM:** During a break from college, I stumbled upon a job in residential property management where I was responsible for the leasing of affordable and market rental properties. There, I discovered how much I loved working with numbers and the puzzle of accounting. Thanks to an impactful mentor of mine who encouraged me to go back to school, I decided to pursue accounting at the University of Hawaii at Manoa Shidler College of Business. I graduated in 2019 with a double major in Accounting and International Business and went on to get my CPA license while working in audit at EY. In January 2023, I transferred to Financial Accounting Advisory Services where I aim to help my clients in an internal role to improve processes and compliance with accounting standards.

**KK: What do you enjoy most about your career?**

**MM:** My favorite part of this career is that I get to work with lots of different people on a variety of solutions. I still love being faced with new challenges that give me the opportunity to flex my brain and learn.

**KK: How did you get involved with the HSCPA and the Y-CPA Committee, and what have you enjoyed about your time so far?**

**MM:** I got involved with the committee through an executive at my firm, who recommended I get involved. I've enjoyed the community service we get to be a part of and speaking with the younger generation. I know personally that awareness of the accounting profession can be improved among high school and college students and hope to be able to help someone find their path.

**KK: What are you most looking forward to as a new member of the Y-CPA Squad?**

**MM:** [I am] looking forward to continuing to get into the community and get to know more Squad and Committee members!

**KK: What is the best advice you've ever received?**

**MM:** Trust your intuition and intelligence -- even if your thoughts are not the same as your peers, they might be better and save yourself or your clients!

**KK: How do you like to spend your free time?**

**MM:** We love to spend our free time relaxing at home, getting together for good food and drinks with friends, hiking, posting up at the beach, and family Sundays watching the KC Chiefs play ball.

Welcome to the Y-CPA Squad, Momi! We're excited to work with you in the year to come!



# Revolutionizing Learning and Development: Harnessing AI and Avatars for Upskilling

By Jacqueline Lombardo of Boomer Consulting, Inc.

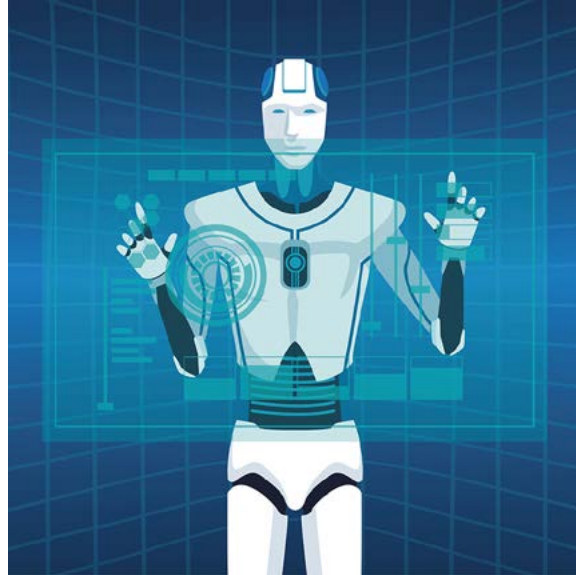
The accounting profession and the broader world are changing rapidly. To keep up, it's crucial for professionals to continuously learn and develop new skills.

As your firm strives to remain competitive, groundbreaking technologies, such as artificial intelligence (AI) and avatars, can revolutionize your learning and development (L&D) initiatives.

So, let's discuss how these transformative tools can significantly enhance learning experiences and improve employee retention and skills development.

## AI-powered personalization: Tailoring learning experiences

Introducing AI into L&D is bringing a new era of personalized learning.



By leveraging AI, organizations can deliver content tailored to each employee's unique needs and preferences. This technology goes beyond one-size-fits-all approaches—it can analyze individual learning patterns and preferences to create adaptive learning paths.

The AI system dynamically adjusts the curriculum as employees progress, ensuring that each learner is constantly challenged and engaged at their optimal difficulty level.

## Virtual learning companions: Avatars in training

Avatars are redefining the training landscape by serving as interactive and immersive guides. These virtual companions can simulate real-world scenarios, providing a safe and controlled environment for skill development.

Employees can practice and hone their skills through virtual role-playing exercises, receiving instant feedback from their avatar mentors. This approach enhances learning outcomes and adds an element of engagement and interactivity that traditional methods lack.

## Gamification and AI: Fostering engagement and healthy competition

Integrating gamification elements within your AI-driven learning experiences is a game-changer in L&D.

By dynamically adjusting difficulty levels and challenges, AI ensures learning remains engaging and effective. Gamification fosters a sense of competition and achievement, motivating employees to engage more deeply with the material.

Additionally, AI-driven analytics provide valuable insights into employee progress

*Continued on page 18*

## Hawaii Practices For Sale

**Gross revenues shown:** NEW Leeward-Central Oahu Area, HI CPA \$800K; NEW South Maui, HI Tax & Accounting \$217K; NEW Honolulu, HI CPA \$250K; Kauai, Maui, Honolulu CPA \$530K; For more information, please call 1-800-397-0249 or visit [www.APS.net](http://www.APS.net) to see listing details and register for free email updates.

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# Advanced Cybersecurity Awareness in Accounting

**May 31, 2024**  
**8:30 to 10:30 a.m. Hawaii time**

Over 9 billion data records have been lost or stolen since 2013. With a frequency of almost 5.5 million records exposed every day, it is no longer a question of whether a firm has been compromised, but more a question of when it will happen.

Does your team have the cybersecurity knowledge and auditing skills to prevent or mitigate the next big breach?

You will learn the basics of cybersecurity awareness and safeguarding sensitive data, how to address cybersecurity threats within a firm, and how to use AICPA best practices to manage and obtain assurance of cybersecurity risks.

You will also learn how to address cybersecurity threats with reasonable assurance in audit engagements.



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## Error Detection

As mentioned in the preceding paragraph, automated data entry tools help to reduce errors associated with data entry. But AI-driven error detection shows up in other ways. For example, AI-driven algorithms can analyze returns and identify errors or items that do not align with expectations. For example, for a taxpayer who receives multiple W-2 forms, embedded rules in the tax software can identify situations where the taxpayer overpaid FICA taxes and deserves credit. Of course, there is no substitute for human expertise and judgment; however, these rules can enable practitioners to complete tax return reviews much more quickly than if the reviews are entirely manual.

## Tax Planning

As AI matures, look for AI-based tools to assist with tax planning. For example, tools available today, such as [Corvee](#), allow practitioners to analyze quickly competing alternatives for tax strategies. To illustrate, you could use Corvee to quickly and easily compare the tax implications associated with a form of

entity election (S corporation vs. C corporation, for example.) Likewise, Corvee can assist with gathering all the data needed to prepare a client's return by generating "smart" questionnaires that omit unnecessary questions and ask for additional details when necessary.

## Research And Communication

You can also use today's AI tools to perform tax research. For example, suppose a team member needs to respond to an IRS notice. For example, suppose you have a client who receives a CP-12 notice from the Internal Revenue Service. You could use a generative AI tool such as ChatGPT or Bard to generate a response on behalf of your client. If you have a ChatGPT or Bard account, enter the phrase "Respond to IRS CP-12" in your service, and you may be pleasantly surprised at the result!

## Foundational AI Options To Improve Tax Practice And Efficiency

Indeed, other AI options exist today – and

will expand in the future – to improve efficiency in businesses of all types, including tax practices. For example, tools like [Grammarly](#) are extremely useful in helping to improve the quality of writing memos, emails, blog posts, etc.

Further, newer tools such as Microsoft's [Copilot](#) and Google's [Duet](#) are rolling out to assist with creating content and managing everyday tasks. For example, if desired, you can have Copilot analyze the emails in your Inbox and prepare responses for you automatically. Likewise, you can instruct Copilot to prepare a PowerPoint presentation from an existing Word document for a client. Further, suppose you and a client participate in a Teams meeting; in that case, Copilot can summarize the key discussion points from the meeting.

## Summary

AI is here to stay, and the benefits can be enormous for tax practitioners who use it responsibly. Improved efficiency, accuracy, and client service are all possible if you implement artificial intelligence in your tax practice! And, with almost non-existent barriers to entry, what's holding you back?

Tommy is one of the shareholders in K2 Enterprises ([www.k2e.com](http://www.k2e.com)), affiliating with the Firm in 2003 and joining as a shareholder in 2007. At K2, Tommy focuses on creating and delivering content and is responsible for many of the Firm's management and marketing functions. You may reach him at [tommy@k2e.com](mailto:tommy@k2e.com).



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# FINANCIAL STATEMENT FRAUD

May 15, 2024  
8:30 a.m. to 12 noon HT

That's right, instances of financial statement fraud have occurred ever since the first financial statements were prepared!

This webinar will discuss fraud risk assessments, the Fraud Triangle, who commits fraud, fraud red flags and motivations to commit fraud activities, COSO internal controls, anti-fraud controls, and numerous financial statement fraud case studies.

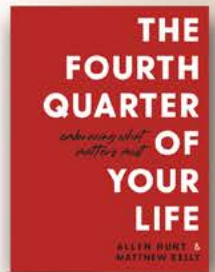
[REGISTER HERE](#)



# Norman's Book Review

## *"The Fourth Quarter of Your Life"*

by Allen Hunt and Matthew Kelly



We are all full of hope with the start of every new year. We have trips to take and dreams to fulfill. This book really intrigued me because while we are full of positive energy, the reality is our time on earth is finite. The book forces us to really think about "what matters most" to us. It asks us the soul searching questions and has exercises and checklists to help us organize our lives. The following are some of my key takeaways from this life-changing book.

### The Four Quarters of Life

The authors consider the first quarter as 0 – 20 years old, second quarter as 21 – 40, third quarter as 41 – 60, and fourth quarter as 61 – 80. Anything beyond 80 is considered bonus time. They want us to have the best fourth quarter of our life.

### Intentionality

The authors believe "intentionality" is the key to successful fourth quarter living. People don't accidentally age gracefully. People don't accidentally die peacefully. And people don't accidentally leave behind legacies of hope, love and encouragement.

### Seasons Have Reasons

"Each stage of life has a purpose. Trying to relive the third quarter when you are in the fourth quarter is a significant error. Trying to relive your college experience during mid-life is a mistake."

### Five Signs of a Successful Fourth Quarter

The following are the universal five signs you are having a successful fourth quarter: "physically active lifestyle, mental stimulation, social engagement, meaning and purpose, and spiritual vitality."



### 12 Good Person Qualities

I believe most of us want to be known as a good person. The authors believe "a good person strives to be honest, humble, generous, responsible, empathetic, selfless, patient, kind, moral, courageous, ethical and grateful."

### Find Your No

It can be very difficult to not only say no to the many requests and obligations that we have, but to explain why we are declining. The authors note, "we have to get comfortable saying no and not offering an explanation. As we say no to meaningless things, our yeses will be more focused, meaningful and powerful than ever before."

### Clarity

Stuff is not your friend in the fourth quarter. It occupies space in your heart and mind. There are only two categories of things worth hanging on to: the things that you need and the things that bring you great joy. Everything else should be given away to someone who needs it more or will enjoy it more. You want to give your time, attention and care to the people you love and to the journey of the soul.

### Your 25-Year Plan

Companies annually do a strategic plan and have a long-term vision for themselves. Most people don't do similar type of planning in their lives. The

*"We cannot change the cards we are dealt,  
just how we play the hand."*

(Randy Pausch)



*“You don’t stop laughing when you grow old,  
you grow old when you stop laughing.”*

**(George Bernard Shaw)**

authors highly recommend we do a 25-year life plan. The book has worksheets to help us, broken up into five-year increments. To quote Napoleon, “those who fail to plan can plan to fail.”

### **To Our Kids ...**

We can never tell our kids enough that we love them, we forgive them and that we are sorry. The authors also recommend that “if we are proud of who they are becoming and the life they are living, we should give them the gift of these five words, I Am Proud Of You. Let there be no uncertainty if someone asks our children in the future if we were proud of them. Give them the gift of knowing the answer to that question with great confidence.”

### **The Generosity Habit**

The fourth quarter is the season to give more than ever before. The authors state we will experience unmitigated joy in the process. They also recommend we adopt the Generosity Habit, where we should give something away every day. It doesn’t have to be money or things. It is the gift of self that matters most.

### **Let It Be**

If you want to make yourself and everyone around you miserable in your fourth quarter, try to control everything and everyone. To avoid this, the authors recommend you just Let It Be. It means to stop interfering and to stop trying to control things, change things or fix things. Their four words of guidance to us are: TRUST. SURRENDER. BELIEVE. RECEIVE.

### **Be A Great Encourager**

We have a choice ... do we want to be known as a voice of encouragement or a voice of criticism? From a legacy standpoint, do we want our legacy to be one of encouragement or one as a critic. I vote being a great encourager and the fourth quarter is a time for us to cement our legacy as a great encourager!

### **Don’t Leave A Mess**

On one level, we need to make sure we don’t leave a mess in our closets, storage

*—no regrets*

areas and garages for our kids to go through. On another level is to make sure we have our last will and testament, estate plan and other key information finalized and readily available. The authors have a list of 12 items in their book. The authors emphasize, “make a firm resolution not to leave a mess. It can be very stressful for the people you leave behind. It can rob them of the chance to fully experience the grieving process. It can also create a legacy of resentment.”

### **Embrace What Matters Most**

The authors end the book with the conclusion that we really need to identify and embrace what matters most to us. “The danger, if we are not clear about our priorities, is that we will continue to be mesmerized by trivialities and seduced by distractions. We will also prioritize things that matter least over the most important things. A good test is how we spend our time and money. Our life is in alignment if we spend most of our time and money on what are most important to us. Knowing what matters most will allow us to make our life a rich and rewarding experience for ourselves and our loved ones.”

*“Aging is an extraordinary process where you  
become the person you always should have been.”*

**(David Bowie)**





## FPH Gift Wrap / Toy Drive - November 28

Young professionals volunteered their time to gather gifts and wrap them for the annual Family Programs Hawaii holiday party for families in foster care. This event ensures that every child in attendance has the best holiday party! Thank you to those who attended the HSCPA Annual Conference in November for donating to this worthy cause.

## Pa'ani Challenge - December 27

The 12th Annual Pa'ani Challenge – The Punahou Invitational Girls Wrestling Tournament included amazing girl wrestlers from 24 schools on six islands and one school from Arizona. The HSCPA participated in the college fair where more than 350 girls flowed through to gather information and gain knowledge on their college majors.





## Junior Achievement at Ma'ema'e Elementary 2nd Grade - December to March

One of the favorite projects of the young professionals is JA in a Day where they volunteer to teach 2nd graders using the JA curriculum which introduces students to financial literacy and learning objectives. HSCPA volunteers spend a half-day in the classrooms for fun learning experiences – both for the volunteers and students!





Continued from page 10

and the overall effectiveness of the training program, encouraging continuous improvement.

### Efficiency and accessibility: Anytime, anywhere learning

Flexibility and accessibility are essential to effective training programs in increasingly flexible, remote and hybrid teams.

AI and avatar-based learning solutions allow employees to engage with training materials at their own pace and according to their individual learning styles. This approach accommodates the diverse needs of a modern workforce,

enabling learning to take place in various work environments and situations.

### The future of learning: Continuous innovation



Integrating AI and avatars into your L&D initiatives is a transformative approach to talent development.

These technologies can enhance the efficiency of your training and foster a culture of continuous learning, adaptability and innovation. As we look to the future, the potential of these technologies is vast, and their impact on how organizations approach skill development and employee growth will be profound.

Incorporating AI and avatars into your L&D is more than a mere techno-



logical trend—it's a paradigm shift in how organizations nurture and unlock the potential of their workforce. By embracing these innovative technologies, your firm can ensure that your employees are well-equipped to meet the challenges of today and prepared to innovate and lead tomorrow.

As Operation Strategist for Boomer Consulting, Inc., Jacqueline plans, executes and manages the people, resources and scope of many of our firm's projects, programs and events. Her primary focus is on managing projects for IT Consulting, Strategic Planning and Talent Consulting.



## KO'ULA

Ward Village



**#1503 \$870,000**  
1 BD, 1 BA **Intr Size:** 509 ft<sup>2</sup> / 47 m<sup>2</sup>  
**Lanai:** 58 ft<sup>2</sup> / 5 m<sup>2</sup>, **Prk:** 1  
**Views:** Ocean & Park

**#2101 \$1,450,000**  
1 BD, 1 BA **Intr Size:** 739 ft<sup>2</sup> / 69 m<sup>2</sup>  
**Lanai:** 78 ft<sup>2</sup> / 7 m<sup>2</sup>, **Prk:** 1  
**Views:** Marina, Ocean & Sunset

Please call May or Jack : **808 532 3330**



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# Technology Updates Take Your Pick



## Emerging Technologies for Accountants, including Blockchain and Cryptocurrencies

June 25, 2024  
8:00 a.m. to 11:30 a.m.

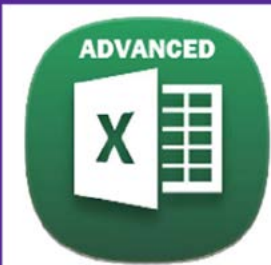
[MORE INFO>](#)



## Artificial Intelligence for Accounting and Financial Professionals

July 30, 2024  
8:00 a.m. to 11:30 a.m.

[MORE INFO>](#)



## Mastering Advanced Excel Functions

June 27, 2024  
8:00 a.m. to 11:30 a.m.

[MORE INFO>](#)



## Case Studies in Fraud and Technology Controls

July 31, 2024  
8:00 a.m. to 11:30 a.m.

[MORE INFO>](#)



## Best Word, Outlook and PowerPoint Features

July 18, 2024  
8:00 a.m. to 11:30 a.m.

[MORE INFO>](#)

# AI Ethics: Balancing on the Tightrope



**September 11, 2024**

**8:00 a.m. to 9:40 a.m. Hawaii Time**

**2 CPE credit hours**

This 100-minute webinar is designed to help you understand the foundations of generative AI, distinguish between risks and benefits of this emergent technology, and be better equipped to identify opportunities and determine policy around AI into the future.

Throughout the course, you will delve into a range of critical topics, analyzing real-world case studies and engaging in thought-provoking discussions. Instructors will explore both the ethical implications and practical applications of AI, enabling them to make informed decisions and contribute to responsible AI development.

**REGISTER HERE**