



# JOIN TODAY!

**PASBA** Represents Certified Public Accountants, Public Accountants, and Enrolled Agents who provide accounting services to small businesses throughout the United States. PASBA focuses on helping accountants view themselves as owners of accounting business as opposed to just being an "accountant." The Association serves to help you grow your practice while maintaining high standards of customer service and satisfaction.

## The following are benefits of membership in the Association

- National Meetings
- Regional Meetings
- Networking
- Blueprint for Success Manuals
- Practice Evaluation
- On-Line Business Forum
- Mentor Program
- Website

### National Meetings

Members convene each May and November at locations throughout the United States. The May conference is devoted to Marketing and statistical reviews of members' practices. The November meeting emphasizes Management issues such as production levels, staffing, personnel and preparing for tax season. In addition to the conference, there are special seminars on the management of payroll and sales as a part of your accounting practice.

For more information on the conference, click here.

### Bookkeeper/Supervisor Training Seminars

Each September, members' bookkeepers and supervisors meet in a central location for training, from beginning to advanced. Many members also attend this meeting for the owners forum/discussion group.

### Regional Meetings

Regional Meetings are scheduled by members in each region and are generally held in an office of one of the attendees. A cost, if any, is determined by the program and location, and can vary among regions. Some regions have scheduled meetings every month and some less frequently.

- Central
- Northeast
- Southern
- Florida Mid Atlantic
- Southwest Northern CA

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## Networking

As an Association member you can tap into a nationwide network of knowledgeable, experienced accountants who also specialize in the small business clients. This can be invaluable in helping to better serve your clients and grow your practice.

## Blueprint for Success Series

This new series offered to members consists of eight separate manuals:

- The Owner's Manual
- The Manager's Manual
- The Client Accounting Manual
- The Trainer's Manual
- The Bookkeeping Training Manual
- The Payroll Training Manual
- The Client Payroll Manual
- The Marketing Manual - Vol 1 & Vol 2

## Mentor Program

This program is designed to link accountants looking for specific assistance with members recognized as having skills or expertise in those areas, as well as providing members the opportunity to assist others grow their practice.

## Practice Evaluation

As a benefit of membership in the Association, you may tap into the expertise of the membership to help build your practice. With this program, you receive practice improvement consulting for the cost of travel expenses for your mentor. The consulting is free!

## Website

Not only is the PASBA website filled with information to help you stay up-to-date on the Association; it also provides a referral listing of our members to the public. This listing can also be used by members to locate other members.

## On-Line Business Forum

This service allows you a fast and efficient means to communicate with other members around the country. You can ask questions, offer suggestions, or simply review what others are discussing.

PASBA is composed of accounting firm owners who meet at regional and national meetings and communicate through an online forum to improve their business skills and their accounting practices. The members who belong to the association have learned that by improving their marketing, sales, management and personnel management skills, they can provide their services more efficiently, manage their business more effectively, and increase their profits.





# Blueprint For Success Series

## **The Blueprint for Success Series**

consists of eight manuals:

- The Owner's Manual
- The Manager's Manual
- The Client Accounting Manual
- The Trainer's Manual
- The Bookkeeper Training Manual
- The Payroll Training Manual
- The Client Payroll Manual
- The Marketing Manual

Produced by the Professional Association of Small Business Accountants (PASBA), the manuals are designed as a reference and educational resource for its members. They represent the recommended way of managing and administering a write-up accounting practice.

These manuals are intended for use in conjunction with attendance at PASBA regional and national meetings and not as stand-alone management manuals. Proposed actions taken by accountants based on the

material contained herein should be assessed in light of the situations in their individual practices.

The Blueprint for Success Series is intended to provide authoritative information in regard to the subject matter covered. It is sold with the understanding that PASBA is not engaged in rendering legal, accounting and other professional services. If legal or other expert assistance is required, the services of a professional, competent person should be sought.

The manuals, illustrative forms and exhibits may be reproduced for internal use only. Any other reproduction is strictly prohibited.

The term "PASBA" as used in these manuals refers only to the Professional Association of Small Business Accountants, and any similarities to other organizations are coincidental.



# Manager's Manual

## Acknowledgements

### Chapter 1: Role of a Manger

- Job Description - Summary
- Job Description - Detail

### Chapter 2: Systems and Procedures

- "Golden Rules" of the Firm
- Production Systems and Procedures

### Chapter 3: Hiring, Training and Managing a Bookkeeper

- Overview
- Hiring a Bookkeeper
- Bookkeeper Job Description and Responsibilities
- Training a Bookkeeper
- Managing a Bookkeeper

### Chapter 4: Meaningful Monthly Client Contact (M2C2)

- The Importance of M2C2
- Results of M2C2
- Client contract Tracking Sheet
- Methods – Client Retention Through Great Customer Service
- Other Client Correspondence
- Client Visits
- Ideas for M2C2

### Chapter 5: Manager Reports to the Owner

- Weekly: Owner/Manager Meeting  
Agenda Sheet
- Monthly: Incentive Compensation Report  
Meaningful Monthly Client Contact Sheet  
Time Sheet  
Manager Growth Report  
Extra Billings
- Other: Annual Fee Review

### Chapter 6: Marketing/Referrals

- Marketing Plan
- How to get Referrals
- Referral Form and Policies
- Specifics of the Referral-based Marketing Program

### Chapter 7: Procedures for New Client Sales

### Chapter 8: Dealing with Client Reporting Issues

### Chapter 9: How to...

- How to do an Initial Strategy Session
- How to get a Client up and going in 30 Days
- How to review a Financial Statement
- How to do Tax Planning for Clients
- How to conduct the Weekly Bookkeeper Meeting
- How to "Gear Up" for Tax Season

### Chapter 10: Time Management Skills



# Client Accounting Manual

## **Chapter 1: Checking Account**

- Chart of Accounts and Coding of Check
- Adjusting your Bank Balance
- Bank Statements
- Checking Account Records
- Employee Advances
- Sales/Accounts Receivable
- Bank Deposits Other Than Sales
- Credit Cards
- Debit Cards
- Accounts Payable

## **Chapter 2: Sales Tax**

## **Chapter 3: Expense Reports**

- Auto
- Other Expense

## **Chapter 4: Client Reporting**

## **Chapter 5: Postage Paid Envelopes**

## **Chapter 6: Our Staff and Communication**

## **Chapter 7: Pricing**

## **Chapter 8: Financial Statements**

## **Chapter 9: Referrals**

## **Chapter 10: Meal and Entertainment Expenses**

## **Chapter 11: Sale/Purchase of Business**

## **Chapter 12: Respecting the Corporate Form**

- Setup
- Maintenance

## **Chapter 13: Client Identification Numbers**

## **Chapter 14: Record Retention**

## **Chapter 15: What is the difference between an employee and an independent contractor?**

- What are you required to do?
- Who will receive a 1099 at year end?

## **Chapter 16: Payroll**

- Payroll Reporting
- Payroll Tax Deposits
- When are my Deposits Due?
- Payroll Records

## **Chapter 17: Client Signature**



# The Trainer's Manual

## Acknowledgements

## Overview of the Employee Training Manual

## Customizing Your Manuals

## The Trainer's Guide to Training

### Chapter 1: New Employee Program

- Pre-Employment
- New Employee Folder and Paperwork
- First Day Orientation
- Post-Orientation Follow-up
- Suggested Reading for a New Employee

### Chapter 2: Training Techniques and Developing New Employees

- How to Motivate
- Communication During Training
- Do's and Don'ts
- Suggested Recognition List
- How to get a Bookkeeper on Incentive
- Employee Skills Inventory: Determining Depth of Knowledge
- Suggested Reading for Trainer

### Chapter 3: How to Approach Each Chapter of The Bookkeeper Training Manual

- Chapter 1 ~Office Procedures
- Chapter 2 ~Role of a Bookkeeper
- Chapter 3 ~Client Reporting and Installation Procedures
- Chapter 4 ~Processing System Overview
- Chapter 5 ~Bookkeeper Incentive Plan
- Chapter 6 ~Bookkeeper Reporting System
- Chapter 7 ~Customer Service
- Chapter 8 ~Accounting 101 and Beyond
- Chapter 9 ~Quick Reference Guides

### Chapter 4: How and When to Terminate an Employee

- Performance Review Meetings
- Pre-Termination
- Termination Meeting
- Post-Termination

### APPENDIX: Practice Sets

- Manual Reporting
  - Cash Basis
  - Accrual Basis
- Check Writer
- Sales Tax
- Payroll
- Depreciation
- Year-End Processing
  - W-2's
  - Form 940
  - 1099's
  - Personal Property Tax



# The Bookkeeper's Training Manual

## Acknowledgements

### Chapter 1: Office Procedures

- Employee Manual
- Organizational Chart
- Personnel Listing of Direct Lines and Extensions
- Office Layout
- Office Equipment
- Office Network and Software
- Office File Summary
- Telephone Skills
- Voice Mail Procedures
- Mail Procedures
- Email
- Client Envelopes for Pick Up
- Computer Monthly Maintenance
- Server Backups
- Other Office Procedures
- PASBA Fee System

### Chapter 2: Role of a Bookkeeper

- Job Description – Summary
- Job Description – Detailed
- Bookkeeper Goals and Deadlines

### Chapter 3: Client Reporting and Installation Procedures

- Client Service Flow Chart
- Client Installation and Initial Strategy Session
- Client Reporting
- Manual Reporting
- QuickBooks Reporting
- Check Writer Reporting
- Client Reporting Procedures and Techniques
- Report Checklist
- Additional Reports Supplied by Clients

### Chapter 4: Bookkeeper Incentive Plan

### Chapter 5: Bookkeeper Reporting System

### Chapter 6: Customer Service

- Providing Superior Customer Service
- What "The Boss" Can Teach Us
- Required Reading

continued...

## **Chapter 7: Processing System Overview**

- The Box and Processing System
  - The Box and Box Set-up
  - The Processing Folder
  - The Paperless Box System
- The Monthly Flow Sheets
- The Processing System Overview
  - How to do Monthly Processing Expenses
    - Duplicate Checks
    - Debit Cards
    - Credit Cars
- Income
  - Sales Sheets
- Bank Reconciliations
  - Preparing the Bank Reconciliation
  - Using the Four Square Bank Reconciliation
  - Adjusting the Client's Bank Balance
- Taxes
  - Sales Tax
  - Use Tax
  - Quarterly Payroll Taxes
  - Correspondence from Government Agencies
  - Personal Property Tax Returns
  - Occupation Tax Returns
- Year End (13th Period) Processing
- Standard Journal Entries
  - Income Entries
    - Retail Client – Accrual Basis
    - Retail Client – Cash Basis
    - Accounts Receivable (AR)
  - Expense Entries
    - Petty Cash
    - Expense Reports
    - Debit Cards
    - Credit Cards
    - Accrued Wages
    - Bank Entries

- Accounts Payable (AP)
- Prepaid Expenses
- Accrued Property Tax
- Cost of Sales
- Other Monthly Adjusting Journal Entries
  - Equipment Purchase
  - Auto Purchase
  - Real Estate Purchase
  - Asset Sale
- Depreciation
- QuickBooks Reports
- Check Writer

## **Chapter 8: Accounting 101 and Beyond**

- Accounting Terms
- Entity Types
- Pensions

## **Chapter 9: Quick Reference Guides**

- Floor Plan with Key Codes of Printers, Faxes and Scanners
- Client Record Retention Guide
- File Summary Flow Chart
- Network Files Flow Chart
- Depreciation Reference Guide
- Chart of Accounts
- Pension Summary Reference Guide
- Fast Facts ~ Bookkeeping
- Fast Facts ~ Payroll
- Business Entity Reference Guide
- Debit / Credit Card Reference Guide





# The Payroll Training Manual

## Acknowledgements

### The Payroll Training Manual

#### Chapter 1: Introduction to Payroll

- Why Is Payroll Important
- Payroll Processing Flowchart
- Payroll Services We Offer
- Client Billing
- Payroll Fee Chart
- Communicating with the Client
- Customer Service
- Confidentiality
- Role of a Payroll Processor
- Payroll Processor Goals and Deadlines

#### Chapter 2: Reporting Payroll – Manual & Electronic Files

- Methods of Reporting Payroll
- Payroll Reporting Forms and Processing
  - Manual
  - Remote Payroll
- Automated Timekeeping
- Delivery of Payroll and Direct Deposits

#### Chapter 3: Payroll and Deductions

- The Client Payroll Manual (CPM)
- Paying Wages
- Grossing Up Wages
- What are Deductions?
  - Publication 15B
  - Section 125 Cafeteria Plan
    - Premium Only Plans (POP)
    - Flex Spending Plans (FSA)
    - Discrimination Testing
    - Exceptions to Cafeteria Plans
  - Health Savings Account (HSA)
  - Pensions
    - SEP Plan
    - SIMPLE IRA
    - SIMPLE 401(k) Plan
    - 401(k) Plan
    - Roth IRA
  - Voluntary and Involuntary Deductions

#### Chapter 4: Federal Payroll Taxes

- Payroll Taxes
- Different Type of Payroll Taxes
- IRS Publication 15 (Circular E) Employer's Tax Guide
- Quarterly - Federal Tax Forms
- Annual - Federal Tax Forms
- Responding to Government Letters

continued...

## **Chapter 5: State Payroll Taxes**

- State Taxes
- State Identification Numbers
- Quarterly - State Tax Forms
- Annual - State Tax Forms

## **Chapter 6: Types of Business Entities**

- Sole Proprietorship
- Partnership
- C Corporation
- S Corporation
- Limited Liability Company (LLC)
- Non-Profit Organization
- Entity Comparison Chart

## **Chapter 7: Miscellaneous**

- Payroll Compliance Laws and Regulations
- Employee Personnel Records
- Record Retention
- Official Payroll References and Publications

## **Chapter 8: Tip Reporting**

- Background of TEFRA and Tip Reporting
- Who Must File Form 8027
- Who Must Allocate Tips and Basis Selection for Allocating Tips
- Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027)
- Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
- Computing the Credit

## **Appendix**

- Official Payroll References & Publications
- Look Back Tracking Worksheet
- W-2 Request & HAS Contribution Sample Letter
- W-2 & 1099 Request Sample Letter
- W-2 Add On Worksheet

## **Practice Sets**



# The Client Payroll Manual

## **Chapter 1 – Intro to Payroll**

- General Information
- Basic Payroll Services
- Additional Payroll Services
- Communication with our Staff
- Confidentiality
- Official References and Publications
- Accounting Services Available
- Referrals

## **Chapter 2 – Reporting Payroll**

- What Forms and Reports to Send Us
- How to Send Your Payroll Information
- Delivery of your Payroll and Direct Deposit
- New Hire Reporting Requirements
- Forms Required for a New Hire
- Other Recommended Documents

## **Chapter 3 – Payroll and Deductions**

- Employer Responsibilities
- What Are Wages?
- Pay Frequencies and Pay Periods
- Converting Salary Wages to an Hourly Rate
- Minutes to Hours Conversion Chart
- What Are Deductions?
- Helpful Hints and Reminders

## **Chapter 4 – Federal Payroll Taxes**

- Withholding Payroll Taxes
- Paying Payroll Taxes
- Compliance

## **Chapter 5 – State Payroll Taxes**

- State Taxes
- State Identification Numbers
- Paying Payroll Taxes
- Compliance

## **Chapter 6 – Payroll Compliance Laws and Regulations**

- Minimum Wage Law
- Overtime Laws
- Vacation, Sick and Holiday Pay
- Family and Medical Leave Act
- Breaks and Meal Periods
- Last Paycheck
- Severance Pay
- Travel Time
- Nonproductive Time on the Job
- Child Labor Laws
- Work Permits & Age Certificates
- Labor Law Poster Requirements
- The Difference Between an Employee and an Independent Contractor
- Requirements for Independent Contractors

**continued...**

## **Chapter 7 – Disciplining and Terminating Employees**

- Disciplinary Do's and Don'ts
- Terminating an Employee
- Ways to Keep Unemployment Costs Down

## **Chapter 8 – Employee Personnel Files and Record Retention**

- Employee Personnel Files
- Record Retention

## **Addendum**

- Tip Reporting (Tip Employers Only)

## **Appendix**

- A-1 W-4 Form
- A-2 Employee State Withholding Exemption Form
- A-3 I-9 Form
- A-4 New Hire Registry Form
- A-5 Payroll New Hire and Status Change Form
- A-6 Direct Deposit Authorization Form
- A-7 Payroll Reporting Checklist
- A-8 Employee Discipline Consultation Form
- A-9 W-9 Form
- A-10 Independent Contractor Agreement



# Sales & Marketing Manual

## **Section 1: Introduction to Marketing/Selling**

Overview of what is involved in establishing goals for marketing your services and developing the necessary action plan to accomplish those goals.

## **Section 2: Finding the Prospective Client – Lead Generation**

Takes you through the process of determining where your prospective clients (appointments) will come from and how to manage the lead generation process.

## **Section 3: The Sales Process**

The complete 'sales process' starting from the point of preparing to meet the prospect through the sale, initial strategy session and post-sale activities.

## **Section 4: Marketing and Selling Payroll Processing Services**

Provides guidance to the typical PASBA firm wishing to market and sell payroll processing services. Covers the unique differences in selling payroll process services as compared to accounting and tax services.

## **Section 5: Management and Statistics**

Evaluating and managing your marketing efforts. Key management issues and statistics to help you monitor your activities.

## **Section 6: Establishing a Sales Department**

A complete guide for establishing a full-scale sales department in your firm. Includes hiring, training and managing inside marketers and marketing directors.