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Users of this course material are encouraged to visit the AICPA website at www.aicpa.org/CPESupplements to access supplemental learning material reflecting recent developments that may be applicable to this course. The AICPA anticipates that supplemental materials will be made available on a quarterly basis. Also available on this site are links to the various “Standards Trackers” on the AICPA’s Financial Reporting Center which include recent standard-setting activity in the areas of accounting and financial reporting, audit and attest, and compilation, review and preparation.