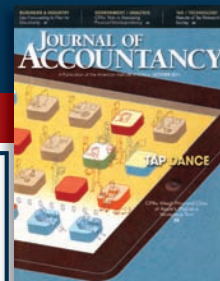


JOURNAL OF ACCOUNTANCY

2012 CLASSIFIED ADVERTISING



For more than 100 years, CPAs nationwide have revered the *Journal of Accountancy* as the industry leader. Each month, this award-winning member magazine reaches more than a half-million* accounting and finance professionals from public accounting firms, corporations, government agencies and non-profit organizations — more than all other accounting publications combined.

*BPA, December 2010

REGULAR CLASSIFIED	1X	3X or more*
Cost per word (Minimum charge: 15 words)	\$5.95	\$5.65
Tinted background: 15% additional cost		
COUNTING WORDS: Two initials are considered one word, each abbreviation is considered one word and figures consisting of a dollar sign and five numerals or less are considered one word. If you use a post office box for an address, P.O. is one word, box is one word and number of box is one word. Cities and states consisting of two words of more are considered one word: i.e. "New York" or "Salt Lake City." Zip code is considered one word. An Internet or email address counts as three words. Telephone numbers with area code are considered one word. No charge for normal punctuation.		
STYLE: All advertisements are set uniformly. They are set solid with the lead words set in bold. URL's, email addresses, phone and fax numbers are set in bold. Abnormal capitalization, type variations, illustrations, special line breaks, and borders are not permitted.		

CLASSIFIED DISPLAY	1X	3X or more*
Cost per column inch		
Black & White	\$515	\$490
Two-Color	\$575	\$540
Four-Color	\$630	\$600
(Minimum ad size: 1 inch. Ads can be purchased in 1/4" increments over 1 inch.) (Column width: 2 1/4")		

UNIT DISPLAY	1X	3X	6X or more*
One-Sixth Page (2 1/4" w x 4 7/8" d)			
Black & White	\$2,645	\$2,515	\$2,380
Two-Color	\$2,975	\$2,825	\$2,675
Four-Color	\$3,305	\$3,140	\$2,975
One-Third Page V (2 1/4" w x 8 1/4" d) • H (4 7/8" w x 4 7/8" d)			
Black & White	\$5,215	\$4,955	\$4,695
Two-Color	\$5,865	\$5,570	\$5,280
Four-Color	\$6,525	\$6,200	\$5,870
One-Half Page (7 1/8" w x 4 1/4" d)			
Black & White	\$7,545	\$7,170	\$6,790
Two-Color	\$8,490	\$8,065	\$7,640
Four-Color	\$9,430	\$8,960	\$8,485
One Page (7 1/8" w x 8 1/4" d)**			
Black & White	\$14,310	\$13,595	\$12,880
Two-Color	\$16,095	\$15,290	\$14,485
Four-Color	\$17,885	\$16,990	\$16,095
** Product advertising is limited to one-half page.			

Blind Box service available: \$30 one-time fee.

*Cancellation of advertising prior to the expiration of the contracted issue dates will affect the rate per issue. Advertising cost will be adjusted and billed to reflect the frequency rate earned. Advertising cannot be cancelled after the closing date of each issue.

ISSUE	CLOSING	MATERIALS DUE
January 2012	November 22, 2011	November 29, 2011
February	December 20	December 28
March	January 20, 2012	January 27, 2012
April	February 14	February 24
May	March 21	March 28
June	April 20	April 27
July	May 21	May 28
August	June 20	June 27
September	July 20	July 27
October	August 22	August 29
November	September 20	September 29
December	October 22	October 29

CLASSIFIED HEADINGS		
Advertisers are requested to specify one of the headings listed below. If none is requested, we will use our judgement in classifying an ad. No special headings are permitted.		
CAREERS	Business Opportunities	For Rent/Lease
Positions Available	Business/Professional Services	Internet
Positions Wanted	Computer/Software	Legal Services
	Consulting	Marketing
PRODUCTS/SERVICES/ OPPORTUNITIES	Digital Media	Practices For Sale
Books/Publications	Education	Practices Wanted
Business For Sale	Exam Preparation	Tax Consultancy
	Financial Services	Tax Products

CIRCULATION
Established 1905. Circulation: 336,038+ (December 2010 BPA)

INTERNET ADVERTISING
Recruitment Advertising - AICPA'S CPA Career Center (Available in combination with a print ad in Journal of Accountancy or online only)
<ul style="list-style-type: none"> • 30-day Online Posting: \$149 • 60-day Online Posting: \$249 • 30-day Online Posting combined with print ad in Journal of Accountancy: \$120 (Does not include print cost) • Featured Job Listing: \$249/week (In addition to regular online posting cost). Includes ad link placement on the CPA Marketplace home page directed to your posting. • Featured Employers and Recruiters Listing: \$1,000/week (Includes regular online posting(s) for the same time period in addition to a logo listing on the CPA Marketplace home page that links to your posting(s).
Ads appear in the AICPA's Career Center. For additional information, contact (800) 237-9851; joa@russelljohns.com

Product / Service / Practice for Sale Advertising - Classified Ads
(Available in combination with a print ad in Journal of Accountancy or online only)
Online Only
Ad running 1-5 months (per month): Standard Ad: \$65; Highlighted Index Listing: \$75; Upgraded Photo Ad: \$80; Upgraded Photo Ad w/ Highlighted Index Listing: \$90
Ad running 6-12 months (per month): Standard Ad: \$53; Highlighted Index Listing: \$63; Upgraded Photo Ad: \$68; Upgraded Photo Ad w/ Highlighted Index Listing: \$78
Combination Print/Internet (Internet Cost)
Ad running 1-5 months (per month): Standard Ad: \$55; Highlighted Index Listing: \$65; Upgraded Photo Ad: \$70; Upgraded Photo Ad w/ Highlighted Index Listing: \$80
Ad running 6-12 months (per month): Standard Ad: \$45; Highlighted Index Listing: \$55; Upgraded Photo Ad: \$60; Upgraded Photo Ad w/ Highlighted Index Listing: \$70

DISPLAY SPECIFICATION
File types accepted: Adobe Photoshop, Adobe Illustrator (when sending EPS files, save all text as outlines). High resolution PDF file (distilled through Acrobat Distiller with fonts embedded). QuarkXpress or InDesign with all resource files (logo, graphics) and screen/printer fonts (postscript fonts only, no true-type fonts) included. Color images in CMYK mode only (do not send RGB), black and white ads are set using black only, zero-100% (do not use a CMYK breakdown); 300 dpi resolution, saved as PDF, Tiff or EPS. Send ads via email to: production@russelljohns.com with a copy to your sales account representative indicating the publication in which the ad is being placed in the subject line or send on disk. FTP site information is available upon request. If sending a file type other than a Tiff or PDF, please send a PDF for proofing purposes or fax a copy of the ad to: 800-649-6712 (clearly stating which magazine you are working with). Reproduction quality is at the advertiser's risk if requirements are not met.

ADVERTISING ORDER FORM

Journal of Accountancy Classified Office

1001 S. Myrtle Ave., Suite 7 • Clearwater, FL 33756-3930

(800) 237-9851 • (727) 443-7667 • Fax: (727) 445-9380 • joa@russelljohns.com • www.russelljohns.com

Office Hours: Monday through Friday, 8:30 AM - 5:00 PM Eastern Time

Please insert my ad _____ times, beginning with the _____ issue.

Payment method (check one):

Total Enclosed \$ _____ Check Money Order

Charge Amount \$ _____ MasterCard VISA AMEX Discover PayPal

Credit Card Orders: To avoid delay in scheduling, fax this order form to: (727) 445-9380.

Credit Card Number _____ Exp. Date ____/____ CVV Code _____

(Your credit card statement will reflect this charge as RJA LLC 8002379851 FL US)

Cardholder Signature _____ Telephone (_____) _____
(Signature Mandatory)

Company/Institution _____ Telephone (_____) _____

Contact Person _____ Fax (_____) _____

Address _____ Email _____

City _____ State _____ Zip _____

Address _____

(Address where credit card statement is mailed if different from above.)

Authorized Signature _____

Copy for Classified Advertisement (please print or type to avoid errors):

JOURNAL OF ACCOUNTANCY is represented exclusively by Russell Johns Associates, LLC of Clearwater, Florida for classified advertising.

COMMISSION & DISCOUNTS Display advertising commissionable at 15% to recognized agencies providing publication-ready art. No cash discounts permitted.

BILLING & CREDIT Checks, MasterCard, VISA, American Express, Discover, and PayPal are accepted for payment. Make checks payable to Journal of Accountancy/Russell Johns Associates, LLC. Returned checks will be subject to penalties pursuant to Florida law. Credit card number, expiration date, authorized amount, billing address, and signature of cardholder are required for credit card payments. Display advertising credit will be based on approved credit application after prepayment of first insertion. All invoices are payable net 30 days. Invoices not paid according to terms will be subject to a 5% late payment charge. Tearsheet available only upon request.

COPY & CONTRACT POLICIES

A. PUBLISHER and/or Russell Johns Associates, LLC (RJA) reserves the right at its absolute discretion, and at any time, to cancel any advertising order or reject any advertising copy, whether or not the same has already been acknowledged and/or previously published. In addition, PUBLISHER and/or RJA reserves the right to remove from selected copies of the publication advertisements containing matter that subscribers have deemed objectionable or fraudulent. In the event of such cancellation or rejection by PUBLISHER and/or RJA, advertising already run shall be paid for at the rate that would apply if the entire order were published. Cancellation of any portion of any advertising order or contract by or on behalf of the Advertiser or failure to have published the specified number of pages automatically nullifies any rate discount, including for previously published advertisements, and may result in a short-rate. In such event, the Advertiser and/or Agency must reimburse PUBLISHER or RJA for the short-rate within 30 days of invoice therefore.

B. Orders that contain rates that vary from the rates listed herein shall not be binding on PUBLISHER or RJA and may be inserted and charged for at the actual schedule of rates.

C. Advertisements that simulate editorial content must be clearly defined and labeled "ADVERTISEMENT" and PUBLISHER and/or RJA may, at their sole discretion, so label such copy.

D. In the event of errors in advertisements that have not been approved by the Advertiser or its Agency or omissions of any advertisement(s), PUBLISHER's and/or RJA's liability shall not exceed a refund of amounts paid to PUBLISHER or RJA for the advertisement. The Advertiser is responsible for checking the accuracy of their published advertisement in the first issue in which it appears and reporting any errors immediately following publication of said issue. No compensation will be made for errors not reported immediately following publication of the first issue in which the advertisement appears. Neither PUBLISHER nor RJA are responsible for errors in key numbers or for any error due to illegibly written copy. Neither the PUBLISHER nor RJA will be liable for errors in advertisements that are submitted and/or approved by the Advertiser or its Agency.

E. All issues relating to advertising will be governed by the laws of the State of Florida applicable to contracts to be performed entirely therein. Any action relating to advertising must be brought in the state or federal courts in Clearwater, Florida and the parties hereto consent to the jurisdiction of such courts.

F. The Advertiser and its Agency, if there be one, each represent that any advertising (including product samples) submitted complies with all applicable laws and regulations and does not violate the rights of, and is not harmful to, any person, corporation or other entity. As part of the consideration to induce PUBLISHER to publish such advertisement, the Advertiser and its Agency, if there be one, each agrees jointly and severally to indemnify and save harmless PUBLISHER and/or RJA, together with their employees and representatives, against all liability, loss, damage, and expense of any nature, including attorney's fees, arising out of any claims for libel, invasion of privacy, copyright or trademark infringement and/or any other claim or suit that may arise out of the copying, printing, publishing, distribution or transmission of such advertisement.

G. In the event an order is placed by an Agency on behalf of the Advertiser, such Agency warrants and represents that it has full right and authority to place such order on behalf of the Advertiser and that all legal obligations arising out of the placement of the advertisement will be binding on both the Advertiser and the Agency.

H. The Advertiser and its Agency, if there be one, agree to be jointly and severally liable for the payment of all bills and charges incurred for each advertisement placed on the Advertiser's behalf. Advertiser authorizes PUBLISHER and/or RJA, at its election, to tender any bill to the Agency, and such tender shall constitute due notice to the Advertiser of the bill and such manner of billing shall in no way impair or limit the joint and several liability of the Advertiser and Agency. Payment by the Advertiser to the Agency shall not discharge the Advertiser's liability to PUBLISHER or RJA. The rights of PUBLISHER or RJA shall in no way be affected by any dispute or claim between the Advertiser and the Agency.

I. The Advertiser or Agency may not use any advertising space either directly or indirectly for any business, organization, enterprise, product, or service other than that for which the advertising space is provided by PUBLISHER and/or RJA, nor may the Advertiser or Agency authorize any others to use any advertising space.

J. PUBLISHER reserves the right to use any of the commercially accepted printing processes.

K. The Advertiser and/or Agency agrees to reimburse PUBLISHER or RJA for its attorneys' fees and costs in collecting any unpaid charge or portion of the charge for any advertisement.

L. The copyright in any unpublished advertisement created by RJA is owned by RJA, and may not be otherwise used by the Advertiser without RJA's prior written consent. The Advertiser and/or Agency agree that any advertisements published may, at RJA's and the PUBLISHER's option, be included in all media, whether now in existence or hereafter developed, in which the issue containing the advertisement is published, reproduced, distributed, displayed, performed, or transmitted, in whole or in part.

M. Rates and units of space are effective with the January 2012 issue. Announcement of any change in rate will be made 30 days in advance of the closing date for the first issue affected by such new rates. Orders for issues thereafter will be at the rates then prevailing.

N. The foregoing terms and conditions shall govern the relationship between PUBLISHER and/or RJA and the Advertiser and/or Agency. Neither PUBLISHER nor RJA has made any representations to the Advertiser or Agency that are not contained herein. Unless expressly agreed to in writing by PUBLISHER or RJA, no other terms or conditions in contracts, orders, copy, instruction, or otherwise will be binding on PUBLISHER or RJA.