

For Immediate Release

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Training session to focus on cooperative business accounting

KAMUELA, Hawai‘i—September 8, 2015—Certified Public Accountant Dan Nutley with the national accounting firm [Moss Adams LLP](#) will present a Cooperative Business Accounting Training from 9:30 a.m. to 4:30 p.m. on Thursday, September 24, at Anna Ranch in Waimea, Hawai‘i Island. Hosted by [The Kohala Center](#), the training is intended for accountants, bookkeepers, and managers and members of cooperative businesses. CPAs can earn up to six Hawai‘i CPE credits for attending the full-day course.

Full-day registration fees include lunch and are \$40 for co-op members and bookkeepers and \$150 for CPAs. Half-day registration fees are \$20 for co-op members and bookkeepers and \$75 for CPAs. Participants may register online at koha.la/coopacct or by calling The Kohala Center at (808) 887-6411 by September 22.

The training will provide an overview of cooperative business accounting and taxation. The morning session will provide an introduction to cooperatives, cooperative equity, and cooperative financial statements, while the afternoon session will cover financing for cooperatives, pool accounting, and taxation.

Nutley is a partner with the accounting firm Moss Adams LLP, where he leads the Food Processing & Agriculture Group for the California Central Valley office. He has provided business consulting and auditing services for agribusiness and cooperatives since 1976. He has served a variety of food processing and agriculture-related businesses including agricultural cooperatives, food and produce processing and marketing companies, and agricultural supply distribution companies, among others.

Nutley is a member of the National Society of Accountants for Cooperatives (NSAC), Chairman of the NSAC Education Committee, and Past President of the NSAC Far West Chapter. He has over 20 years of experience as a lecturer in accounting and auditing at the University of the Pacific, School of Business and Public Administration, and California State University, Stanislaus.

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A cooperative is a business owned by and operated for the benefit of those using its services. Groups of individuals and businesses form cooperatives to meet common needs such as purchasing in bulk to secure better prices and consolidating marketing efforts to increase their purchasing power and expand their reach. Examples of cooperatives include the Hamakua Agricultural Cooperative, Waimanalo Market Cooperative, Kaua‘i Island Utility Cooperative, Ocean Spray, Sunkist, and Organic Valley.

About The Kohala Center

The Kohala Center (kohalacenter.org) is an independent, community-based center for research, conservation, and education. We turn research and ancestral knowledge into action, so that communities in Hawai‘i and around the world can thrive—ecologically, economically, culturally, and socially.

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