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- **Small Business Owners Expect Growth in 2017:** A large percentage of American small business owners are optimistic for growth in 2017 with some important investments in their businesses, including hiring, according to a recent survey of more than 1,200 small business owners. Interestingly, the optimism among small business owners significantly outpaces that of the general public.  
<https://www.cpapracticeadvisor.com/news/12298518>
- **eBook Addresses Health Reimbursement Arrangements for Small Business:** The Small Business HRA, just established in December 2016 through the 21st Century Cures Act, allows employees to purchase their own individual health insurance policy independent of the company. Zane Benefits has launched its newest resource, *The Comprehensive Guide to the Small Business HRA*. The ebook offers support for businesses considering offering a Small Business Health Reimbursement Arrangement (HRA).  
<https://www.cpapracticeadvisor.com/news/12296993>
- **Federal Taxes and ACA Create Mountain of Regulations for Small Business:** A recent survey from the National Small Business Association (NSBA) found that regulatory burden falls squarely on the small-business owner, as he/she handles the bulk of federal regulatory compliance. The top two most burdensome areas for small business were the federal tax code and Affordable Care Act. Astoundingly, 14 percent of small-business owners report they spend more than 20 hours per month on federal regulations.  
<https://www.cpapracticeadvisor.com/news/12296171>
- **Survey: Small Business Owners Upbeat on Trump:** The State of Small Business Report, a recent survey of small business owners, shows more than half believe Donald Trump's administration will have a positive impact on their business, while only 9% think he will have a negative impact.  
<https://www.cpapracticeadvisor.com/news/12296791>

- What is a Business? FASB Clarifies Definition: The Financial Accounting Standards

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