

THE ACCOUNTING PRIVACY POLICY



Last updated: 05/03/22

We at The Accounting Theory, LLC (“Company”, “we”, or “us”) are committed to protecting your privacy through this “Privacy Policy.” This Privacy Policy describes our policies and procedures on the collection, use and disclosure of your personal information when you visit or use the Company website, www.theaccountingtheory.com or any of our social media channels (collectively the “Website”).

Please carefully read the terms of the Privacy Policy. By using the Website, you agree to the terms of the Privacy Policy, if you do not agree with the terms of the Privacy Policy, please do not use this Website.

CHILDREN UNDER THE AGE OF 13

Our Website and services are not intended for anyone under the age of 13. We do not knowingly collect information from anyone under the age of 13. If you are under 13, do not use this Website or provide us with any information about yourself, including your name or email address. If we learn that we have collected or received personal information from a child under 13, we will delete that information. If you believe we might have any information from or about a child under 13, please contact us at info@theaccountingtheory.com.

TYPES OF INFORMATION WE COLLECT

1. Information You Provide to Us. Here are some examples of information we collect from information that you voluntarily provide us. Please note we collect this personal identifiable information from you, only if you voluntarily submit such information to us. You can always use this Website anonymously.

a. Webforms and Subscriptions. If you elect, you may subscribe to our newsletter or fill out a form on our Website so that we can send you email communications about the requested information, products, and/or services. Such personally identifiable information includes but is not limited to your name, email address, phone number, or any other information you may choose to provide.

b. Communications. If you contact us directly (via email, phone, text, messaging platform, or through our social media channels), we may collect and store your name, email address, phone number, the content of your message, information about your business, and any other data you provide.

c. Giveaways, Promotions, and Surveys. We may invite you to complete a survey, provide feedback, or participate in a promotion (like a giveaway), either through our Website or a third-party platform. If you participate, we will collect and store the data you provide us as part of your participation, such as your name and email address and any other requested feedback. If you submit this information via a third-party platform, the collection, use, and sharing of your data will also be subject to the privacy policies and other agreements of that third party.

d. Shared Public Content. Our Website permits you to publicly interact with us and other users, share content, post comments, and ask or answer questions. Such shared content may be publicly viewable by others depending on where it is posted. If such information is shared on a third-party platform, such as a social media site, the collection, use, and sharing of your data will also be subject to the privacy policies and related agreements of that third party.

2. Information We Collect Automatically. As you visit our Website, including email communications, we may use automatic data collection technologies to collect non-personal identification information. Non-personal identification information may include but is not limited to certain information about your equipment, browsing action, click patterns, mobile device data, operating system, your IP address, browser type, domain name, access time and referring website address. The tracking technologies we use include the following:

a. Cookies. A cookie is a data text file sent from a website to your browser. It may be stored within your system. We use non-identifying cookies to provide easier site navigation. Our cookies do not generate personal data, do not read personal data from your machine and are never tied to anything that could be used to identify you. Information gathered through cookies may include the date and time of visits, the pages viewed, time spent at our site, and the websites visited just before and just after our own, as well as your IP address. By tracking usage, we can best determine the needs of our customers.

b. Clickstream Data. Through website access logs, we collect clickstream data and HTTP protocol elements, which generate certain kinds of non-identifying site usage data, such as the number of hits and visits to our Website. This information is used for internal purposes for research and development, user analysis and business decision making, all of which provides better services to our users. The statistics garnered, which contain no personal information and cannot be used to gather such information, may also be provided to third parties for data processing.

c. Pixels and Web Beacons. We employ a software technology called tracking pixels (a/k/a web beacons/web bugs/clear gifs) that enables us to better manage the content on the Website by informing us what content is effective. Tracking pixels are tiny graphics with a unique identifier, similar in function to cookies, and are used to track the online movements of visitors to a website.

[continued]

In contrast to cookies, which are stored on a user's computer hard drive, tracking pixels are embedded invisibly on website pages and are about the size of the period at the end of a sentence. We do not tie the information gathered by tracking pixels to your personally identifiable information. We use tracking pixels in our emails to let us know which emails have been opened by recipients. This allows us to gauge the effectiveness of certain communications and the effectiveness of our marketing campaigns. If you would like to opt-out of these emails, please see the "Marketing Communications" section of this Privacy Policy below.

HOW WE USE YOUR INFORMATION

1. To Improve Our Website and User Experience. We continually strive to improve our Website and business offerings, based on the information and feedback we receive from you.

2. To Provide and Process Services or Goods. We may use information to provide the services or products that you have requested. As well as keep you informed of the same. These services may include services provided by third parties.

3. To Send Periodic Emails. If you opt-in to communications on the Website, the email address you provide, may be used to send you information pertaining to our products or services, occasional company news, updates or promotions.

4. To Administer a Contest, Promotion, Survey or Other Website Feature. We may invite you to complete a survey, provide feedback, or participate in a promotion (like a giveaway). If you participate, we will collect and store the data you provide us as part of your participation, such as your name and email address and any other requested information.

5. Communication. Communicate about and administer our products, services, events, online courses, podcasts, programs, and promotions. Communicate with you and respond to your inquiries and comments.

6. Conduct Marketing and Sales Activities. We may use your information to generate leads, pursue marketing prospects, perform market research, determine and manage the effectiveness of our advertising and marketing campaigns and manage our brand.

7. Fraud. To protect against unauthorized transactions, including identifying potential unauthorized users and/or hackers.

HOW WE SHARE YOUR INFORMATION

1. Third-Party Service Providers. We use third-party service providers to collect and process personal information from or about you on our behalf. Examples include data analysis, marketing and advertising services, email and hosting services, customer services and support, hosting user accounts, processing credit card payments, and collecting customer research or satisfaction surveys. They have access to the personal information needed to perform their functions.

2. Third Party App Integrations. We may provide you with direct access to functionality from other third parties, including Facebook and Instagram. The placement of social media widgets, or advertising units on the Website may permit these third parties to see information about you and your activities via cookies, web beacons and other technologies they place and/or access on your browser or device, even if you do not interact with them.

3. Online Advertising Services. We may use third-party advertising services, like Facebook and Instagram, to deliver advertising about our products and services on our Website, as well as other websites and applications you use. The ads may be based on information we have collected (as outlined above) and information these advertising providers know about you based on their tracking data. The ads can be based on your recent activity or activity over time and across other sites and services and may be tailored to your interests. For more information about interest-based ads, and to learn about options for opting out of having your web browsing information used for behavioral advertising purposes, please visit www.aboutads.info/choices or, if you are in the EU, www.youronlinechoices.eu/.

4. Contractors or Employees. We may share your information with trusted third parties who assist us in operating our Website, conducting our business, or servicing you, so long as those parties agree to keep this information confidential.

5. Third Party Analytic Services. We may use third-party browser and mobile analytics services like Google Analytics. These services use tools to help us analyze your use of the Website, including information like the third-party website you arrive from, how often you visit, events within the Website, usage and performance data, and purchasing behavior. We use this data to improve the Website and provide information, products and services that may be of interest to you.

6. Companies Under Same Ownership. We may share your information with our affiliates, in which case we will require those affiliates to honor this Privacy Policy. Affiliates include our parent company and any subsidiaries, joint venture partners or other companies that we control or that are under common control with us.

7. As Required By Law. We may access, preserve, and disclose your information if we believe doing so is required or appropriate to: (i) comply with law enforcement requests and legal process, such as a court order or subpoena or other lawful requests by public authorities, including to meet national security or law enforcement requirements; (ii) respond to your requests; or (iii) protect your, our, or others' rights, property, or safety. For the avoidance of doubt, the disclosure of your information may occur if you post any objectionable content on or through the Website.

8. Change of Ownership. We may transfer your information to service providers, advisors, potential transactional partners, or other third parties in connection with the consideration, negotiation, or completion of a corporate transaction in which we are acquired by or merged with another company or we sell, liquidate, or transfer all or a portion of our assets. The use of your information following any of these events will be governed by the provisions of this Privacy Policy in effect at the time the applicable information was collected.

9. Consent. We may also disclose your information with your permission or at your direction.

DO NOT TRACK

When you use the Website, we may receive “do not track” requests from you, whether via signals from web browsers or other mechanisms. At this time, we do not respond to such “do not track” requests, although we may choose to do so in the future.

YOUR RIGHTS

You have the rights in relation to personal information we hold about you. Below is an outline of those rights and how to exercise those rights. Please note that we may require you to verify your identity before responding to any requests. Please note that for each of the rights below we may have valid legal reasons to refuse your request, in such instances we will let you know if that is the case.

You can choose not to provide certain data to us, but you may not be able to use certain features of the Website.

1. Marketing Communications. By submitting your name and e-mail address to us, you opt-in to receiving e-mail from us. You may opt-out of receiving further e-mail by contacting us at info@theaccountingtheory.com or following the directions in any email or elsewhere on this Website.

2. Google Analytics. We use Google Analytics to collect and process certain analytics data. These services may also collect information about your use of other websites, apps, and online resources. You can learn about Google's practices by going to <https://www.google.com/policies/privacy/partners/>, and opt-out of them by downloading the Google Analytics opt-out browser add-on, by going to <https://tools.google.com/dlpage/gaoptout>.

3. Information From Third Parties. To manage the information we receive about you from a social media site or other third parties, you will need to follow the instructions from that party for updating your information and changing your privacy settings, where available.

[continued on next page]

[continued]

The information we collect is covered by this privacy policy and the information the third-party collects is subject to such third party's privacy practices. Privacy choices you have made on any third-party site will not apply to our use of the information we have collected directly through our Website.

4. Cookies. Most web browsers are set to accept cookies by default. If you prefer, you can usually choose to set your browser to remove cookies and to reject cookies. If you choose to remove cookies or reject cookies, this could affect certain features or services of our Sites. To opt-out of interest-based advertising by advertisers on our Site visit <http://www.aboutads.info/choices/>.

KEEPING YOUR INFORMATION SECURE

The transmission of information via the internet or email is not completely secure. Although we will do our best to protect your personal information, we cannot guarantee the security of your information transmitted through the Website or over email; any transmission is at your own risk.

ACCESSING, UPDATING, TRANSFERRING AND DELETING YOUR DATA

To update your personal information, please contact us at info@theaccountingtheory.com . When you request correction, please explain in detail why you believe the personal information we hold about you to be inaccurate or incomplete so that we can assess whether a correction is required.

If you wish to access any personal information, we hold about you, or to request that we delete or transfer any information about you that we have obtained, you may contact us at info@theaccountingtheory.com . Please allow up to 30 days for a response. For your protection, we may require that the request be sent through the email address associated with your account, and we may need to verify your identity before implementing your request. Please note that we retain certain data where we have a lawful basis to do so, including for mandatory record-keeping and to complete transactions.

At any time, you may object to the processing of your personal information, on legitimate grounds, except if otherwise permitted by applicable law. If you believe your right to privacy granted by applicable data protection laws has been infringed upon, please contact us at info@theaccountingtheory.com . You also may have a right to lodge a complaint with data protection authorities.

LEGAL BASIS FOR PROCESSING DATA

We will only process personal data about in accordance with the following legal basis:

- 1. Necessity.** As necessary to perform our responsibilities under our contract with you. For example, by processing your order and delivering the products you purchase.
- 2. Legitimate Interest.** When we have a legitimate interest in processing your personal data. For example, to communicate with you about changes to our products or services or legal documents, to prevent fraud, or to provide, protect and improve our products and services. We only rely on our legitimate interests to process your personal information when these interests are not overridden by your rights and interests.
- 3. Consent.** If we request your consent to a specific processing activity (such as to send marketing emails), and you provide your consent in the manner indicated; and
- 4. Legal Obligation.** In some cases, processing will be necessary for compliance with a legal obligation, such as response to legal process requests.

THIRD-PARTY SITES

The Website may contain features or links to web sites and services provided by third parties. Any information you provide on third-party sites or services is provided directly to the operators of such services and is subject to those operators' policies, if any, governing privacy and security, even if accessed through the Website. We are not responsible for the content or privacy and security practices and policies of third-party sites or services to which links or access are provided through the Website. We encourage you to learn about third parties' privacy and security policies before providing them with information.

DATA TRANSFERS

In order for us to provide the products and services to you, your personal information will be stored and processed in the United States. Where data is shared with third-party data processors, your data will be captured, transferred, stored and processed in accordance with their policies, practices and in compliance with their local regulatory laws.

DATA RETENTION

We store the information we collect about you for as long as is necessary for the purposes for which we originally collected it. We may retain certain information for legitimate business purposes or as required by law. If you wish to delete your information, please contact us at info@theaccountingtheory.com. Absent exceptional circumstances (like where I am required to store data for legal reasons) we will generally delete your personal information upon request.

NOTICE OF PRIVACY RIGHTS TO CALIFORNIA RESIDENTS

If you are a California resident, you have the right to request certain details about what personal information we share with third parties (if any) for those third parties' direct marketing purposes. You may opt out of such future sharing of your personal information (as defined by California Shine the Light Act) and/or request information about our compliance with this law. To submit your request, send an email to info@theaccountingtheory.com with the phrase "California Shine the Light" and include your mailing address, state of residence, zip code and email address. We are not responsible for notices that are not labeled or sent properly, or do not have complete information.

INTERNATIONAL PRIVACY LAWS AND YOUR RIGHTS UNDER THE GDPR

If you are visiting the Website from outside the United States, please be aware that you are sending information to the United States where my servers are located. Information you submit may then be transferred within the United States or back out of the United States to other countries outside of your country of residence, depending on the type of information and how it is stored by us. [continued on next page]

[continued]

These countries (including the United States) may not necessarily have data protection laws as comprehensive protective as your country of residence; however, my collection, storage, and use of your data will at all times continue to be governed by this Privacy Policy.

CHANGES TO THIS PRIVACY POLICY

We may modify, amend or otherwise change this Privacy at any time in our sole discretion, without your consent and without prior notice. If we make changes, we will notify you by revising the date at the top of this Privacy Policy, and in some cases, we may provide you with additional notice (such as sending you an email notification). We encourage you to review the Privacy Policy whenever you interact with us to stay informed about our information practices and the ways you can help protect your privacy.

Your continued use of the Website after the revised Privacy Policy has become effective indicates that you have read, understood and agreed to the current version of the Privacy Policy.

CONTACTING US

If you have any questions about this Privacy Policy, the practices of this Website, or your dealings with this Website, please contact us at info@theaccountingtheory.com.