REFERENCE

Sources

Every page the modules quote or screenshot, with the date it was captured. Educational use with attribution; each screenshot shows only enough to identify the page and its claim.

Used in	Source	Captured
Finance 1	Investopedia, Accrual Accounting (updated Apr 7, 2026)	Sep 28, 2026
Finance 1	OpenStax, Principles of Accounting Vol 1, 2.1 and 4.1	Sep 28, 2026
Your two companies (private)	The client's management services agreement and Benchmark Advisors chart of accounts guides	Aug 2026
Finance 2	Investopedia, Deferred Revenue (updated Sep 28, 2026)	Sep 28, 2026
Finance 2	CDTFA, Tax Guide for Barbers and Beauty Shops, Industry Topics	Sep 28, 2026
Finance 2	IRS, Tangible Property Final Regulations (de minimis safe harbor)	Sep 28, 2026
Finance 2	IRS Publication 583; IRS, About Form 1099-NEC	Sep 28, 2026
Finance 3	Intuit QuickBooks help: Categorize online bank transactions, Set up bank rules, Reconcile an account	Sep 28, 2026
Advanced 4	Investopedia, EBITDA; Adjusted EBITDA; CFI, What Is EBITDA	Sep 28, 2026
Advanced 5	FOCUS Investment Banking, Medspa Valuation Multiples Dashboard (Aug 7, 2026); Breakwater M&A; CT Acquisitions Multiples Report 2026 (Jul 1, 2026); a Google search result shown as a sanity check, not a source	Sep 28, 2026

Finance 4 and Finance 5	Boulevard, Average Medical Spa Revenue in 2026; AmSpa State of the Industry; Mesirow, 2026 Mid-Year Market Update: MedSpa; benchmark figures compiled by Benchmark Advisors from OptiMantra, JeriCommerce, Sorso and CT Acquisitions	Sep 2026
Finance 6	AmSpa state legal summaries; card network surcharge rules; Benchmark client savings, rounded and shared with permission	Sep 2026
Operations 3	Investopedia, Inventory; Investopedia, Cost of Goods Sold; manufacturer prescribing information for reconstitution and storage windows	Sep 2026
Operations 6 and Operations 7	AmSpa State of the Industry (member visit frequency and spend); CT Acquisitions (membership and retention benchmarks); Boulevard published data on rebooking	Sep 2026
Marketing 1	Google, How to improve your local ranking on Google, Business Profile Help Center	Sep 2026
Marketing 4	Benchmark client funnel data, anonymized; AmSpa State of the Industry (marketing spend as a share of revenue)	Sep 2026
Advanced 6	The 2026 advisor reports listed under Advanced 5 (deal structure); Benchmark Advisors deal experience, no client or transaction named	Sep 2026
Reading list	HBR Store; medspaprofitability.com	Sep 28, 2026

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