

# Footnote & Risk Factor Disclosures: Current Examples & Best Practices Self-Study Webinar (5 Hours)

SA19624B  
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Self Study Webcast  
Dec 20 - Dec 21

## Overview:

As the SEC continues to vigilantly investigate risk factor reporting, there is more pressure than ever for companies to comply with accurate and transparent risk factor disclosures and footnotes. In this self-study webinar, our expert instructor will use real-world examples to explain the latest SEC and FASB requirements. You will also learn how to:

- Identify the major accounting policies and methods used
- Provide additional necessary information and details for investors with footnotes
- Deal with new risk factors such as cybersecurity, climate change, AI, geographical conflict...

## Objective:

To update you on the latest rules for the footnotes and risk factor disclosures currently required in GAAP financial statements and SEC filings, and provide you with best practices to successfully prepare these disclosures.

[Detailed Learning Objectives](#) [1]

## Emphasis:

- Analysis of Risk Factors
- SEC Concept Release
- New Cybersecurity Regulations
  - New release
  - Disclosures
    - Required disclosures
    - Objectives of attacks
    - Damages
- Climate Change
  - Evaluation of impact
  - Pending disclosures
- Impact of Artificial Intelligence (AI)
- Geographic Conflicts
- Inflation and Interest Rates
- Footnote Disclosures
  - Accounting policies
  - Disclosure: 325-20-50-3
  - Examples
- Revenue Recognition
  - Contracts with customers
  - Contract balances
  - Performance obligations
  - Practical expedients
- Goodwill
  - Impairment loss
  - Accounting alternatives



- Quantitative
- Fair Value
- Financial Instruments
- Leases
  - Lessee accounting
  - Lessor accounting

Identify the types of financial conditions the disclosure is required to compare

Identify the methods in which the disclosure is required to be presented

Identify the requirements around presentation of the disclosure

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## BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.



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**Links:**

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)