

GAAP Update Self-Study Webinar (10 Hours)

SA36324C
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Self Study Webcast
Dec 20 - Dec 21

Overview:

This self-study webinar is designed for the accountant who wants to keep abreast of the latest rules and regulations affecting financial accounting and reporting. In addition to getting a complete review of key new pronouncements, you will:

- Discover how the latest pronouncements affect your company or clients
- Benefit from an analysis of new and emerging developments
- Get a sneak preview of where the standard setters are heading
- Learn about the impact of COVID-19

Objective:

To familiarize participants with the accounting and reporting requirements of recent pronouncements. This self-study webinar reviews the current activities of the standard setters and the expected impact on current and future accounting and reporting.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Revenue recognition: recent interpretations and adopting the New Standard
- FASB shifts in focus and recent releases
- Status of international convergence and current joint FASB/IASB projects
- Private company reporting—the latest from FASB and the PCC (Private Company Council)
- Fair value update, including OTTI, receivables, valuations and troubled debt restructuring
- Leases: understanding and implementing the New Standard
- Recent FASB pronouncements, exposure drafts and current projects
 - Financial instruments, FX, derivatives and hedging, credit losses, rate reform, and extinguishment of debt
 - Defined benefit, defined contribution, multi-employer pension plans, employee benefit and share-based accounting plans
 - Business combinations and consolidations and push down accounting
 - Clarifying the definition of a business
 - Interests by related parties under common control
 - Changes to impairment testing for goodwill and intangible assets with indefinite lives
 - Going concerns: liquidation basis, risks and uncertainties
 - Financial statement presentation: offsetting assets and liabilities, comprehensive income, cash flows and disclosures
 - Industry-specific issues
- Not-for-Profit Accounting—update
- FASB Simplification Initiative—update
- SEC reporting: recent developments, enforcement issues and hot topics
- PCAOB update
- The impact of COVID-19



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Recognize the effective date for accounting standards issued in 2020 for your selected financial

Identify the relationship between discount rates and fair value

Recognize the potential reporting options allowed in 2020-2021

Identify the credit after requirements for credit losses under ASC 326-20 and ASC 326-10

Identify the total of 2020-2021 an organization needs used to account for coronavirus (COVID-19) related

Identify the financial rate decision available to finance under ASC 825-10

Recognize the effective reporting date for 2020-2021

Recognize the effect of 2020-2021 on accounting for stock of the and future requirements for proper valuation

Identify the relationship between requirements for capitalization of interest for proper valuation

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BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.

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Links:

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