



GAAP Refresher Self-Study Webinar (10 Hours)

SA28920J
SA289

Self Study Webcast
Oct 23

Overview:

This self-study webinar is perfect for the accountant who wants to maintain a sound working knowledge of common GAAP topics. It covers a variety of accounting and financial reporting issues, including:

- Revenue recognition
- Accounting for leases
- Impairments and discontinued operations
- Goodwill impairment
- Materiality
- The impact of COVID-19

Objective:

To provide accountants with a refresher of important GAAP topics. You'll explore many complex accounting pronouncements and rules using discussion questions, problems and real-life examples from financial statements and disclosures.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Revenue recognition overview, recent interpretations, transition and adoption of Topic 606
 - Multiple deliverables
 - When sales are consummated and rights of return
 - Consignments and "bill and hold" transactions
 - Net vs. gross
 - Segmenting and combining contracts
- Accounting for leases—summary and adoption of the New Standard
 - Comparison of the old and new standards
 - Lease modifications, variable leases, timing and duration
- Lessee vs. lessor treatments
- Fixed assets: valuation, impairment, asset retirement obligations
- Discontinued operations
- Goodwill impairment testing—the latest guidance
- Materiality: uses and abuses
- Use of "more likely than not"
- The impact of COVID-19

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1. Identify the basic financial statements of a corporation.

2. Explain the purpose of each of the four financial statements.

3. Explain the relationship between the balance sheet and the income statement.

4. Explain the relationship between the balance sheet and the statement of cash flows.

5. Explain the relationship between the income statement and the statement of cash flows.

6. Explain the relationship between the balance sheet and the statement of equity.

7. Explain the relationship between the balance sheet and the statement of retained earnings.

8. Explain the relationship between the balance sheet and the statement of comprehensive income.

9. Explain the relationship between the balance sheet and the statement of financial position.

10. Explain the relationship between the balance sheet and the statement of financial performance.

11. Explain the relationship between the balance sheet and the statement of financial position.

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29. Explain the relationship between the balance sheet and the statement of financial position.

30. Explain the relationship between the balance sheet and the statement of financial performance.



Bottom**Prerequisite:**

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.



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