

GAAP Refresher Self-Study Webinar (10 Hours)

SA28921J
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Self Study Webcast
Oct 29

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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Bottom**Prerequisite:**

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.



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