

# Fair Value Accounting & Reporting Self-Study Webinar (10 Hours)

SA27923F  
SA279

Self Study Webcast  
Dec 20 - Dec 21

**Overview:**

ASC 820 defines fair value, provides a framework for measuring fair value, and requires extensive disclosures about fair value measurements. This program will supply you with:

- A high-level overview of the fundamentals of fair value measurement
- Guidance on how the valuation process is used in financial statement preparation
- An understanding of expanded disclosure requirements for recurring and nonrecurring items

**Objective:**

To provide accountants, financial analysts and preparers of financial statements with the most current understanding of this complex topic. You will learn the principles put forth by FASB in relation to the concept of fair value, as well as their practical application.

[Detailed Learning Objectives](#) [1]

**Emphasis:**

- **Why is Fair Value So Important?**
- **Fair Value Valuation Techniques**
- **Scope**
- **Fair Value Hierarchy**
- **Five Step Framework**
  - Determine:
    - Unique attributes
    - Valuation premise
    - Best market
    - Appropriate valuation techniques
  - Fair value
- **Fair Value Option Per ASC 825**
- **Topic ASC 820 Disclosures**
- **Management & Auditor's Role in Fair Value Measurement**
- **Significant Differences from IFRS 13**
- **Best Practices for Measuring Fair Value of Intangible Assets**
- **Authoritative Standards Requiring Financial Assets & Liabilities to Be Measured:**
  - Business combinations
  - Goodwill impairment testing
  - Nonmonetary exchanges



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Identify the objectives of this course used in the calculation of the CPE credit.

Identify the basis for the determination of the CPE credit.

Recognize the determination of the CPE credit.

Identify the accounting treatment of the asset used in the calculation of the CPE credit.

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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();)