

Accounting for International Operations Self-Study Webinar (10 Hours)

SA12023H
SA120

Self Study Webcast
Dec 20 - Dec 21

Overview:

International operations present an additional level of complexity for financial accounting professionals. But this self-study webinar cuts through the maze, providing timely guidance on:

- Dealing with the ins and outs of establishing operations in foreign countries
- The Foreign Corrupt Practices Act (FCPA) and the increased scrutiny by the SEC and the Department of Justice
- Accounting for foreign currency transactions and consolidating foreign subsidiaries
- Hedging issues and the problems of accounting for derivatives

Objective:

To gain a solid understanding of US GAAP rules relating to foreign operations and the practical know-how to set up foreign accounting operations in compliance with the Foreign Corrupt Practices Act (FCPA) and IFRS.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Accounting for foreign currency transactions
- Preparing consolidated financial statements that include foreign subsidiaries as mandated by ASC 830 (FAS 52)
- Determining when hedging is appropriate
- Meeting the documentation, financial statement presentation and disclosure requirements of ASC 815 (FAS 133) and its amendments
- Understanding FCPA requirements, including rules relating to the internal accounting control environment
- ASC 740 (FAS 109) foreign operations problems and overview of foreign taxes
- Specialized financial statement disclosure requirements related to foreign operations
- How to set up a new office in a foreign country, including a handy checklist
- An update on the work of the IASB and the US FASB
- Sarbanes-Oxley and foreign operations

1. Identify the sources of information for general design, political and economic information.

2. Identify the sources for information on design, technical and all general and economic.

3. Identify the sources for information on design, technical and all general and economic.

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6. Identify the sources for information on design, technical and all general and economic.



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Recognize the IASB's business purpose and

Recognize and explain the content of the IASB

Identify the entities subject to the IASB

Identify entities that are not subject to the IASB

Recognize the goal of the management

Recognize the functions within the management of the company

Identify the functions associated with internal control

Identify those entities that are subject to the IASB

Recognize the general objectives of the IASB

Identify the party responsible for determining the financial statements of the reporting entity

Recognize the factors affecting the quality of financial statements

Recognize the consequences of the quality of financial statements for the different financial statements

Recognize the main sources of financial statements and the impact of the quality of financial statements

Identify the main objectives of the quality of financial statements

Identify the consequences of the quality of financial statements for the different financial statements

Recognize the main sources of financial statements and the impact of the quality of financial statements

BottomPrerequisite:

Working knowledge of US GAAP rules.

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();)

