



# Accounting for International Operations - Part 2 Self-Study Webinar (3 Hours)

SA120B23H  
SA120B

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:

- 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.

[Detailed Learning Objectives](#) [1]

## **Emphasis:**

- Accounting for foreign currency transactions
- Determining when hedging is appropriate
- ASC 740 (FAS 109) foreign operations problems and overview of foreign taxes

\*Identify the party responsible for determining the financial statements of the reporting entity.

\*Recognize the factors determining an entity's financial success.

\*Recognize the consequences of the entity's financial success or failure for the different financial entities.

\*Recognize the most common hedging strategies and their risks.

\*Identify the most common hedging strategies and their risks.

## **Prerequisite:**

Working knowledge of US GAAP rules.

## **Preparation:**

No advance preparation required.

## **Level of Knowledge:**

Intermediate.



**Source URL:**

<https://www.cpeonline.com/selfstudycourse/webcast/accounting-for-international-operations---part-2-self-study-webinar-%283-hours%29>

**Links:**

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