

# Accounting for, & Auditing of, Digital Assets Self-Study Webinar (1.5 Hours)

SA429L23  
SA429

Self Study Webcast  
Dec 20 - Dec 21

## Overview:

The unexpected development and assurgent nature of Digital Assets in business transactions have created challenges for accountants and auditors. This self-study webinar will explain the evolving accounting rules and auditing complexities for proper treatment of digital assets in financial statements. An expert will help you sort through the confusion and discuss the following:

- The evolving accounting rules and considerations for digital assets
- Valuing digital assets in financial statements
- Types of digital assets

## Objective:

To provide accountants and auditors with the knowledge that will allow them to establish how digital assets will need to be accounted for and audited in financial statements.

[Detailed Learning Objectives](#) [1]

## Emphasis:

- Cryptocurrencies
  - Investing
  - Sales
  - Receipts
  - Lending and borrowing
- Non-Fungible Tokens (NFTs)
- Stablecoin Holdings
- SEC Staff Accounting Bulletin
  - Scope
  - Recognition and measurement
  - Disclosure
  - Transition
- FASB Proposed ASU
  - Accounting for and disclosure of cryptic assets
  - FASB comment letter themes

\*Requires two continuing education credits to be awarded in this category.

\*Requires the requirement for annual department meeting or equivalent activity.

\*Requires completion of all applicable continuing education requirements.

\*Requires the accounting knowledge that applies to a corporation.

\*Requires two credits in the ASU.



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**BottomPrerequisite:**

None.

**Preparation:**

No advance preparation required.

**Level of Knowledge:**

Overview.

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**Links:**

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