



# VIEs & Consolidations: Special Accounting Rules Self-Study Webinar (11 Hours)

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Self Study Webcast  
Dec 20 - Dec 21

## Overview:

The consolidation of off-balance sheet entities has always been the focus of intense scrutiny by both the FASB and SEC. With the issuance of FASB's ASU 2015-2 Consolidation (Topic 810), the accounting rules related to VIEs have undergone a dramatic change. This self-study webinar explores the complex world of VIE accounting and will enable you to:

- Understand the different consolidation models
- Apply probability weighting to different cash flow scenarios
- Determine whether an organization qualifies as a VIE
- Learn about the latest changes to VIE accounting

## Objective:

To help financial professionals avoid the pitfalls and develop a working understanding of FASB's consolidation framework, including majority stock ownership issues, noncontrolling interests and VIEs. You'll learn how to determine whether an entity is a VIE and if it should be consolidated. This self-study webinar will also update you on the recent changes to consolidation guidance for certain legal entities from FASB's ASU 2015-2 Consolidation (Topic 810).

[Detailed Learning Objectives](#) [1]

## Emphasis:

- Understand how the expanded consolidation standards arose
- The impact of noncontrolling interests in consolidation
- Determining which consolidation model, if any, is appropriate for an entity
- How to apply the new guidance from ASU 2015-2 Consolidation (Topic 810)
- Applying the principles of probability-weighted cash flow assessments (Concept Statement 7) to determine expected losses and residual returns
- What is variability in an entity and what interests are affected by that variability
- Explore the complexities of VIE accounting with real-world examples
- The new VIE qualitative assessment requirement
- Determining the primary beneficiary
- Reconsideration events and disclosure requirements
- Investments in assets and SILOs
- What is an implicit variable interest?

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No advance preparation required.

**Level of Knowledge:**

Intermediate.

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