



Non-GAAP Measures, Metrics & Disclosures Self-Study Webinar (1.5 Hours)

SA41024A
SA410

Self Study Webcast
Dec 20 - Dec 21

Overview:

While the SEC's non-GAAP measures and metrics have been around for some time, they still cause headaches for businesses when it comes to disclosures and financial statements. In this program, we will address how companies are currently applying non-GAAP guidance and metrics, and what can be done in response to SEC comment letters to avoid costly fines and penalties. Topics include:

- Non-GAAP measures and KPIs
- SEC guidance and interpretations
- Recent comment letter trends

Objective:

To provide finance and accounting professionals with the specialized knowledge they need to apply non-GAAP guidance and metrics to disclosures and financial statements.

SPEAKERS:

David P. Heston, Senior Director, Finance - SEC Services, SEC

Jennifer R. Heston, Senior Director, Finance - SEC Services, SEC

[Detailed Learning Objectives](#) [1]

Emphasis:

- **Overview of Non-GAAP Measures & KPIs**
 - SEC rules
 - Regulation S-K 10(e) and Regulation G Requirements
 - SEC comment letter trends
- **SEC Staff Guidance**
 - SEC Staff CD&I
 - Misleading
 - Prominence
 - Recurring
 - Business combinations
 - Segments

Learning the SEC rules addressing non-GAAP measures

Learning comment letter trends of non-GAAP measures

Recognize Regulation G conditions regarding non-GAAP measures

Learning the common areas of SEC scrutiny of non-GAAP measures

Recognize specific SEC guidance regarding non-GAAP measures



BottomPrerequisite:

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.

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