

Selected Topics in GAAP Self-Study Webinar (11 Hours)

SA28724D
SA287

Self Study Webcast
Dec 20 - Dec 21

Overview:

If you're looking for an update on critical GAAP topics, this is the webinar for you. This self-study webinar will refresh the accountant's knowledge of key pronouncements and cover an array of GAAP issues including:

- Contingencies and uncertainties
- Goodwill impairment
- Accounting for interest
- The impact of COVID-19

Objective:

To provide financial professionals with a survey of key topics in US GAAP. You'll explore the rules for subsequent events, fair value, going concerns and more.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Goodwill impairment, including special treatments and exceptions
- Accounting for interest
- Contingencies, uncertainties, guarantees and use of "more likely than not"
- Fair value and Other-Than-Temporary Impairment (OTTI)
- R&D and advertising
- Nonmonetary transactions
- Subsequent events
- Going concerns and the liquidation basis of accounting
- Accounting for deferred taxes, including changes from the FASB Simplification Initiative
- The impact of COVID-19

1. Identify the various methods of determining the fair value of an asset or liability.

2. Recognize the various methods of determining the fair value of an asset or liability.

3. Identify the various methods of determining the fair value of an asset or liability.

4. Identify the various methods of determining the fair value of an asset or liability.

5. Identify the various methods of determining the fair value of an asset or liability.

6. Recognize the various methods of determining the fair value of an asset or liability.

7. Recognize the various methods of determining the fair value of an asset or liability.

8. Recognize the various methods of determining the fair value of an asset or liability.



Selected Topics in GAAP Self-Study Webinar (11 Hours)

Published on CPE INC. (<https://www.cpeonline.com>)

Identify the accounting treatment of a capital lease under either current and development rules.

Identify general characteristics of current and development rules.

Recognize the point-in-time treatment of capital lease current and development rules compared to a financing lease.

Identify the basis for the accounting treatment of convertible bonds.

Recognize the conversion rules which have a positive obligation or an obligation of nonconvertibility.

Recognize the basis for the accounting treatment of convertible bonds in a public company.

Recognize the basis for the accounting treatment of convertible bonds in a public company.

Recognize the conversion rules which have a positive obligation or an obligation of nonconvertibility.

Recognize the conversion rules which have a positive obligation or an obligation of nonconvertibility.

Recognize the frequency of a public company's basis for a public company.

Recognize the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Recognize the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Recognize the basis for a public company's basis for a public company.

Recognize the basis for a public company's basis for a public company.

Recognize the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

Identify the basis for a public company's basis for a public company.

BottomPrerequisite:

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.



Selected Topics in GAAP Self-Study Webinar (11 Hours)

Published on CPE INC. (<https://www.cpeonline.com>)

[NASBA & State Sponsor Information](#) | [Policies, Terms & Conditions](#)

Source URL:

<https://www.cpeonline.com/selfstudycourse/webcast/selected-topics-in-gaap-self-study-webinar-%2811-hours%29-3>

Links:

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