

# 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 required disclosure of the fair value of financial assets and liabilities measured at fair value.

2. Recognize the required disclosure of the fair value of financial assets and liabilities measured at fair value.

3. Identify the required disclosure of the fair value of financial assets and liabilities measured at fair value.

4. Identify the required disclosure of the fair value of financial assets and liabilities measured at fair value.

5. Identify the required disclosure of the fair value of financial assets and liabilities measured at fair value.

6. Recognize the required disclosure of the fair value of financial assets and liabilities measured at fair value.

7. Recognize the required disclosure of the fair value of financial assets and liabilities measured at fair value.

8. Recognize the required disclosure of the fair value of financial assets and liabilities measured at fair value.



# 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 research and development costs.

Recognize the post-implementation treatment of capitalized research and development costs reported in a business combination.

Identify the factors for the accounting treatment of intangible assets.

Recognize the intangible assets which have a definite, measurable or an indefinite of identifiable assets.

Recognize the factors that responsible for assessing a company's ability to continue as a going concern.

Recognize the financial statement impact of assessing an entity's ability to continue as a going concern.

Recognize the intangible assets which related to capitalized.

Recognize the capitalization period of intangible.

Recognize the frequency to which goodwill is tested for impairment.

Recognize the steps to goodwill impairment testing.

Identify the steps for goodwill impairment testing.

Identify the role of qualitative assessment in goodwill impairment testing.

Identify general company policies for goodwill impairment testing.

Identify the requirement for calculating impairment loss under ASC 350.

Recognize the events leading to impairment loss under.

Identify the events leading to impairment loss under.

Identify the role of qualitative assessment in accounting for impairment loss.

Identify the result of goodwill impairment on balance sheet.

Recognize the financial statement implications for each the cash method of accounting under the CPA.

Recognize the appropriate cost when determining fair value.

Recognize comparable company techniques identified in ASC 820.

Identify the valuation approach that uses prices and information from identical or comparable assets or entities.

Identify the applicability of fair value measurement.

**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();)