

# Annual FASB Update and Review

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This one-day program provides a thorough, accurate update on selected FASB statements and interpretations. Detailed discussion is included on business combinations, goodwill, impairment of long-lived assets, disclosures relating to stock-based compensation and selected FASB Statements.

## Who Should Attend:

- Accountants who need a detailed introduction to new financial accounting standards and a refresher in other standards.

**Delivery Method:** Group-Live

**Program Level:** Basic

**Recommended CPE Credits:** 8

**Advance Preparation:** None

**Prerequisites:** Some accounting background

Upon completion of the program, participants will be able to:

- Understand select FASB Statements and FASB Interpretations

## Key Topics and Objectives:

- Business Combinations (SFAS 141)
- Goodwill and Other Intangible Assets (SFAS 142)
- Accounting for Asset Retirement Obligations (SFAS 143)
- Impairments (SFAS 144)
- Accounting for Costs Associated with Exit or Disposal Activities (SFAS 146)
- Consolidation of Variable Interest Entities (FASB Interpretation 46 Revised)
- Accounting for Certain Financial Instruments with Characteristics of Both
- Liabilities and Equity
- Other FASB Pronouncements:
  - SFAS 148
  - SFAS 132 Revised

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