



# GAAP Seminars

Bridging the GAAP

Tailored Solutions • Industry Experience • Dynamic Presentations

## U.S. GAAP Modular Library

Using our vast library of U.S. GAAP training materials, we assemble a tailored, modular training designed to teach participants the requirements of U.S. GAAP based on their individual needs. This includes recognition and measurement of key financial statement line items, as well as presentation and disclosure requirements, to ensure that the financial statements are in accordance with U.S. GAAP.

Depending on time and/or cost constraints, we tailor courses by adding case studies and illustrations, usually taken from your annual report, that reflect the accounting issues impacting your company. We can even add excerpts of accounting policies and/or journal entries to the training to ensure that key areas important to your company are emphasized.

Modules to consider in creating your tailored training include:

- Overview of U.S. GAAP and related reference materials
- Introduction to SEC, including review of Form 20-F Requirements
- Income statement
- Cash flow statement
- Inventories
- Revenue recognition
- Property, plant and equipment, including asset retirement obligations, and related impairment issues
- Accounting for goodwill and other intangible assets, including impairment issues
- Commitments and contingencies, including accounting for guarantees
- Classification of instruments as debt or equity
- Restructuring provisions and other termination benefits
- Current and deferred income taxes
- Consolidation under U.S. GAAP, including VIEs
- Derivatives, embedded derivatives and hedge accounting
- Derecognition
- Loans and related allowances
- Business combinations
- Pensions and other post-retirement benefits
- Leasing issues
- Investments in debt and equity securities, including equity method of accounting
- FX transactions and translations
- Share based payments
- Discontinued operations



***Contact us today to discuss how these modules can be used to create a tailored training for your organization to be facilitated in-house by one of our expert instructors.***

**[www.gaapseminars.com](http://www.gaapseminars.com)**

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