

AICPA's Guide to Reporting and Disclosure Problems for Small Businesses

Prepare yourself for accounting requirements in areas typically encountered by small businesses. Find out how to distinguish among error corrections, accounting changes and changes in estimates. Learn how to evaluate related-party transactions, deal with going-concern issues and prepare proper and professional disclosures.

OBJECTIVES

Upon completion of this course, participants will be able to:

- Apply generally accepted accounting principles to specific problem areas in compilation, review or audit engagements
- Prepare appropriate footnote disclosures
- Use OCBOA when appropriate

HIGHLIGHTS

- Risks and uncertainties
- Commitments and contingencies
- Reporting cash flow information
- Related-party transactions
- Accounting for income taxes
- Reporting results of operations
- Going-concern problems
- Other comprehensive basis of accounting

WHO WILL BENEFIT

- CPAs in public accounting or industry who are involved in financial statement disclosure

VALUE AID

- Copy of the AICPA's *Checklists and Illustrative Financial Statements for Corporations*

LEVEL

Basic

CPE CREDIT

Classroom: 8

Now accepted for CMA and CFM continuing education credit.

NASBA FIELD OF STUDY

Accounting: 8

PREREQUISITE

None

PRODUCT ORDERING INFORMATION

Public Seminar: RDPS

On-Site Training: RDPS

(For self-study ordering information and recommended credit, visit www.cpa2biz.com/cpe)

Available in a 4-hour version.
See page AA-77.