

## The Essential A&A Update (2018)

CPAs must stay abreast of current developments. Our 1-day update course is interactive and application-based, focusing on recent pronouncements and hot topics applicable to participants. Our passion for making accounting understandable and our extensive industry knowledge combine to create a uniquely effective learning experience. Instead of just going through the motions, our participants get engaged.

### ACCOUNTING UPDATE

#### Refresher Questions

- Asset acquisition or business combination
- Share-based payments
- Classification of cash flows

#### ASUs Effective in 2018

- Clarifying the definition of a business
- Intra-entity transfers of assets
- Financial instruments
- Revenue related issues
- Improvements to share-based payment accounting
- Presentation of financial statements of not-for-profit entities
- Classification of cash flows

#### Implementation Issues Involving the “Big 3”

- Revenue from contracts with customers (ASC Topic 606)
- Leases (ASC Topic 842)
- Financial instruments (ASC Topic 326)

#### Other ASUs Effective 2019 and Beyond

- Improvements to hedge accounting
- Simplifying goodwill impairment

*Update courses are a necessity, but that doesn't mean they have to be boring! Contact us today and keep your participants engaged.*

### AUDITING UPDATE

#### Refresher Questions

- Reporting on financial statements
- Going concern



#### Reminders about Reviews, Compilations, and Financial Statement Preparation Engagements

#### GAAS Update

- Auditor's consideration of going concern (SAS 132)
- Auditor involvement with exempt offerings (SAS 133)

#### Enhancing Audit Quality

- Auditor's reporting model
- Matters related to auditing revenue (SAPA 15)
- Inspection results and recurring audit deficiencies
- Areas of focus for future inspections

