GAAP DYNAMICS
LEARNING LIBRARY

COURSE LISTING

A COMPREHENSIVE LIST OF COURSES CURRENTLY IN OUR LEARNING LIBRARY

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PRESENTED BY:

GAAP
Dynamics

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GAAP DYNAMICS
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U.S. GAAP eLearning Library

Course Category	Course Name	Topic #	CPE Credit	Price	Knowledge Level
Business Combinations	Business Combinations: Overview of ASC 805	ASC 805	1.5	$180	Overview
Business Combinations	Business Combinations: Advanced Issues and Disclosures	ASC 805	1.0	$120	Advanced
Business Combinations	Business Combinations: Application of ASC 805	ASC 805	0.5	$70	Advanced
Consolidation	Consolidation Accounting: The	ASC 810	1.0	$120	Overview
Consolidation	Consolidation Accounting: The	ASC 810	1.0	$120	Intermediate
Contingencies and Financial Guarantees	Contingencies and Guarantees	ASC 450, ASC 460	1.0	$120	Overview
Debt and Equity	Introduction to Debt and Equity Issuances	ASC 470, ASC 505	0.2	$35	Overview
Debt and Equity	Accounting and Reporting for Debt Instruments	ASC 470	1.5	$180	Overview
Debt and Equity	Accounting and Reporting for Equity Instruments	ASC 505	0.5	$70	Overview
Debt and Equity	Classification and Accounting for Equity-Linked Instruments	ASC 480, ASC 815	1.5	$180	Overview
Earnings per Share	Earnings Per Share: Overview of ASC 260	ASC 260	1.5	$180	Overview
Fair Value	Fair Value: Overview of ASC 820	ASC 820	1.5	$180	Overview
Fair Value	Fair Value: Advanced Issues	ASC 820	1.5	$180	Advanced
Fair Value	Fair Value: Hierarchy Issues	ASC 820	0.2	$35	Advanced
Fair Value	Fair Value: Restrictions on the Sale of	ASC 820	0.2	$35	Intermediate
Financial Instruments	Investments: Debt Securities	ASC 320, ASC 326	1.5	$180	Overview
Financial Instruments	Investments: Equity Securities	ASC 321	1.0	$120	Overview
Financial Instruments	Credit Losses: Introduction to the CECL	ASC 326	1.5	$180	Overview
Financial Instruments	Derivatives: Characteristics and Scope	ASC 815	1.0	$120	Overview
Financial Instruments	Derivatives: Embedded Derivatives	ASC 815	1.0	$120	Intermediate
Financial Instruments	Hedge Accounting: Introduction to Hedge	ASC 815	1.0	$120	Overview
Financial Instruments	Hedge Accounting: Hedge Accounting	ASC 815	1.0	$120	Intermediate
Financial Instruments	ASC 815: Accounting for Centrally-	ASC 815	0.2	$35	Overview
Financial Reporting	Going Concern: Accounting and Auditing	ASC 205	1.5	$180	Overview
Financial Reporting	ASC 280: Segment Reporting	ASC 280	1.0	$120	Overview
Financial Reporting	Statement of Cash Flows: Overview of	ASC 230	1.0	$120	Overview
Financial Reporting	Statement of Cash Flows: Advanced	ASC 230	1.5	$180	Intermediate
Foreign Currency	Foreign Currency: Overview of ASC 830	ASC 830	1.5	$180	Overview
Impairment of Non-Financial Assets	Impairment: Goodwill	ASC 350, ASC 360	1.0	$120	Overview
Impairment of Non-Financial Assets	Impairment: PP&E and Intangible Assets	ASC 350, ASC 360	1.5	$180	Overview
Income Taxes	Income Taxes: Overview of ASC 740	ASC 740	1.5	$180	Overview
Income Taxes	Income Taxes: Deferred Tax and	ASC 740	1.5	$180	Advanced
Income Taxes	Income Taxes: Uncertainty in Income	ASC 740	1.5	$180	Intermediate
Intangible Assets and Goodwill	Accounting for Intangible Assets: Overview of ASC 350	ASC 350	1.5	$180	Overview
Inventories	Inventory: Overview of ASC 330	ASC 330	1.0	$120	Overview

Leases	Leases: Overview of ASC 842	ASC 842	2.0	$199	Overview
Leases	Leases: Lessee Accounting Explained	ASC 842	1.5	$180	Intermediate
Leases	Leases: Lessor Accounting Explained	ASC 842	2.0	$199	Intermediate
Leases	Leases: Changes after the	ASC 842	1.0	$120	Intermediate
Pensions and Employment Benefits	Pensions and Postretirement Benefits	ASC 715	1.5	$180	Overview
PP&E	Property, Plant, and Equipment	ASC 360	1.0	$120	Overview
PP&E	Accounting for Asset Retirement	ASC 410	1.0	$120	Overview
Presentation of Financial Statements	Liquidation Basis and Going Concern	ASC 205	1.5	$180	Intermediate
Restructuring and Termination Benefits	Accounting for Restructuring Provisions and Related Termination Benefits	ASC 420, ASC 712	1.0	$120	Overview
Revenue Recognition	Revenue: Overview of ASC 606	ASC 606	1.0	$120	Overview
Revenue Recognition	Revenue: Identify the Contract with the Customer (Step 1 of ASC 606)	ASC 606	0.5	$70	Overview
Revenue Recognition	Revenue: Identify Performance	ASC 606	0.5	$70	Overview
Revenue Recognition	Revenue: Determine the Transaction	ASC 606	1.0	$120	Overview
Revenue Recognition	Revenue: Allocate the Transaction Price	ASC 606	0.5	$70	Overview
Revenue Recognition	Revenue: Recognize Revenue (Step 5 of	ASC 606	1.0	$120	Overview
Revenue Recognition	Revenue: Specific Issues	ASC 606	1.0	$120	Intermediate
SEC	Cybersecurity: Financial Reporting Issues	N/A	1.0	$120	Overview
SEC	SEC Reporting: Non-GAAP Financial	N/A	1.5	$180	Intermediate
SEC	SEC Update (2025)	Various	2.0	$199	Update
SEC	SEC Reporting: Pay vs. Performance	N/A	0.5	$70	Overview
Share-based Payments	Stock Compensation: Scope,	ASC 718	2.0	$199	Overview
Share-based Payments	Stock Compensation: Attribution and	ASC 718	2.0	$199	Intermediate
Various topics or industry-specific	Transfers of Financial Assets	ASC 860	1.0	$120	Overview
Various topics or industry-specific	Overview of Securitizations	ASC 860	0.2	$35	Basic
Various topics or industry-specific	Interest Method and Effective Interest	ASC 835	0.5	$70	Overview
Various topics or industry-specific	Introduction to U.S. GAAP	Various	1.0	$120	Overview
Various topics or industry-specific	U.S. GAAP Update (2025)	Various	2.0	$199	Update

GAAP DYNAMICS
LEARNING LIBRARY

IFRS eLearning Library

Course Category	Course Name	Topic #	CPE Credit	Price	Knowledge Level
Business Combinations	Business Combinations: Key Concepts	IFRS 3	1.0	$120	Overview
Business Combinations	Business Combinations: Application of Acquisition Method and Other Considerations	IFRS 3	1.0	$120	Overview
Consolidation	Consolidation Analysis under IFRS 10	IFRS 10	1.0	$120	Overview
Consolidation	Consolidation Accounting under IFRS 10	IFRS 10	0.5	$70	Overview
Consolidation	Accounting for Investments in Associates (IAS 28) and Joint Arrangements (IFRS 11)	IAS 28, IFRS 11	1.0	$120	Overview
Contingencies and Financial Guarantees	Provisions and Contingencies: IAS 37	IAS 37	1.5	$180	Overview
Earnings per Share	Earnings Per Share: Overview of IAS 33	IAS 33	1.5	$180	Overview
Fair Value	Fair Value: Overview of IFRS 13	IFRS 13	1.5	$180	Overview
Financial Instruments	Financial Instruments: Overview of IFRS 9	IFRS 9	1.0	$120	Overview
Financial Instruments	Financial Instruments: Classification and Measurement under IFRS 9	IFRS 9	1.5	$180	Overview
Financial Instruments	Financial Instruments: Presentation under IAS 32	IAS 32	1.0	$120	Overview
Financial Instruments	Financial Instruments: Impairment under IFRS 9	IFRS 9	1.5	$180	Overview
Financial Instruments	Financial Instruments: Derivatives and Embedded Derivatives under IFRS 9	IFRS 9	1.5	$180	Basic
Financial Instruments	Financial Instruments: Hedge Accounting Under IFRS 9	IFRS 9	1.5	$180	Overview
Financial Reporting	IFRS Financial Statements: Overview of IAS 1	IAS 1	1.0	$120	Overview
Financial Reporting	Operating Segments under IFRS 8	IFRS 8	1.0	$120	Basic
Financial Reporting	IFRS 18: Overview	Various	1.0	$120	Overview
Financial Reporting	IFRS 18: Classifying Income Expenses	Various	1.0	$120	Overview
Foreign Currency	Foreign Currency: Overview of IAS 21	IAS 21	1.5	$180	Overview
Impairment of Non-Financial Assets	Impairment of Assets (Part One): IAS 36	IAS 36	1.0	$120	Overview
Impairment of Non-Financial Assets	Impairment of Assets (Part Two): IAS 36	IAS 36	1.0	$120	Overview
Income Taxes	Income Taxes: Overview of IAS 12	IAS 12	1.0	$120	Overview
Income Taxes	Income Taxes: Deferred Taxes under IAS 12	IAS 12	1.5	$180	Overview
Intangible Assets and Goodwill	Intangible Assets: IAS 38	IAS 38	1.0	$120	Overview
Inventories	Inventories: Overview of IAS 2	IAS 2	1.0	$120	Overview
Leases	Leases: Overview of IFRS 16	IFRS 16	1.5	$180	Overview
Leases	Leases: Lessee Accounting and Application issues	IFRS 16	1.0	$120	Overview
Pensions and Employment Benefits	Employee Benefits: Scope and Defined Contribution	IAS 19	1.0	$120	Basic
Pensions and Employment Benefits	Employee Benefits: Defined Benefit Plans and Other	IAS 19	1.0	$120	Overview
PP&E	Property, Plant, and Equipment: Overview of IAS 16	IAS 16	1.0	$120	Overview
Disposal or Sale	IFRS 5: Held-for-Sale Assets	IFRS 5	1.0	$120	Overview
Disposal or Sale	IFRS 5: Discontinued Operations	IFRS 5	0.5	$70	Overview
Revenue Recognition	Revenue: Overview of IFRS 15	IFRS 15	1.5	$180	Overview
Share-based Payments	Share-based Payments: Scope, Classification and Measurement under IFRS 2	IFRS 2	1.0	$120	Overview
Share-based Payments	Share-Based Payments: Compensation Cost and Other Considerations under IFRS 2	IFRS 2	1.5	$180	Overview
Various topics or industry-specific	Investment Property: Overview of IAS 40	IAS 40	1.0	$120	Overview

Various topics or industry-specific	IFRS 17 Insurance Contracts: The Fundamentals	IFRS 17	2.0	$199	Intermediate
Various topics or industry-specific	IFRS Update (2025)	Various	2.0	$199	Update

Audit eLearning Library

Course Category	Course Name	Topic #	CPE Credit	Price	Knowledge Level
Audit Matters	Introduction to Audit and the Independent Auditor	AS 1001, AS 1005, AS 1010, AS 1015, AS 1101, AU-C 200	1.0	$120	Overview
Audit Matters	Audit Evidence	SAS 142, AU-C 500, AS 1105	1.0	$120	Overview
Audit Matters	Audit Planning and Materiality	AU-C 300, AU-C 320, AS 2102, AS 2105	1.0	$120	Overview
Audit Matters	Supervision, Audit Documentation, and Review	AS 1215, AS 1220, AU-C 220, AU-C 230, AS 1201	1.0	$120	Overview
Audit Matters	Evaluating the Design and Implementation	SAS 145, AU-C 315	1.5	$180	Overview
Audit Matters	Understanding the Entity, Including its	SAS 145, AU-C 315, AS 2110	1.5	$180	Overview
Audit Matters	Testing the Operating Effectiveness of	AU-C 330, AS 2201	1.0	$120	Overview
Audit Matters	Evaluating Control Deficiencies and Communicating with Management	AU-C 265, AS 1305	1.0	$120	Overview
Audit Matters	Considerations for an Integrated Audit	AS 2201	1.5	$180	Overview
Audit Matters	Analytical Procedures	AS 2305, AU-C 520	1.0	$120	Overview
Audit Matters	Audit Sampling	AU-C 530, AS 2315	1.0	$120	Overview
Audit Matters	Identifying and Assessing Risks of Material	AS 2110, AU-C 315	1.5	$180	Overview
Audit Matters	External Confirmations	AU-C 505, AS 2310	1.0	$120	Overview
Audit Matters	Audit Procedures in Response to Risk	AU-C 330, AS 2301	1.0	$120	Overview
Audit Matters	Consideration of Fraud	AS 2401, AU-C 240	1.0	$120	Overview
Audit Matters	Using the Work of Specialists	AS 1210, AU-C 620, AS 1105, AU-C 500A	1.0	$120	Overview
Audit Matters	Walkthroughs from A-Z	Various	1.0	$120	Overview
Audit Matters	Considerations for Group Audits and Use of	AS 1206, AS 2101, AU-C 600	1.5	$180	Overview
Audit Matters	Auditing Accounting Estimates	SAS 143, AU-C 540, AS 2501	1.0	$120	Overview
Audit Matters	Entity's Use of a Service Organization	AU-C 620A, AU-C 402, AS	1.0	$120	Overview
Audit Matters	Overview of QC 1000: A Firm's System of	QC 1000	2.0	$49	Overview
Audit Matters	Overview of SQMS 1: A Firm's System of	SQMS 1	1.5	$49	Overview
Audit Matters	Related Parties	AU-C 550, AS 2410	1.0	$120	Basic
Audit Matters	Going Concern: Accounting and Auditing	AS 2415, AU-C 570	1.5	$180	Overview
Audit Matters	Evaluating Audit Results	AS 2810, AU-C 330, AU-C	1.0	$120	Overview
Audit Matters	Consideration of Illegal Acts	AU-C 250, AS 2405	0.5	$70	Basic
Audit Matters	Concluding Audit Procedures and Post-Audit	Various	1.0	$120	Overview
Audit Matters	Audit Update (2025)	Various	2.0	$199	Update

Industry-specific eLearning Libraries

Course Category	Course Name	Topic #	CPE Credit	Price	Knowledge Level
Banking (U.S. GAAP)					
Various topics or industry-specific	Banking: Industry Overview	ASC 942	1.5	$180	Overview
Various topics or industry-specific	Interest Method and Effective Interest Rates	ASC 835	0.5	$70	Overview
Various topics or industry-specific	Banking: Loans	ASC 942, ASC 310	2.0	$199	Overview
Various topics or industry-specific	Banking: Deposits and Other Sources of Funding	Various	1.0	$120	Overview
Various topics or industry-specific	Other Real Estate Owned: The Basics	ASC 310	0.2	$35	Overview
Various topics or industry-specific	Overview of Securitizations	ASC 860	0.2	$35	Basic
Various topics or industry-specific	Transfers of Financial Assets	ASC 860	1.0	$120	Overview
Investment Management (U.S. GAAP)					
Various topics or industry-specific	Investment Management: Industry Overview	ASC 946	1.0	$120	Overview
Various topics or industry-specific	Investment Management: Investments	ASC 946	2.0	$199	Intermediate
Various topics or industry-specific	Investment Management: Transactions with Service Providers	ASC 946	1.0	$120	Overview
Various topics or industry-specific	Investment Management: Transactions with Unit Holders	ASC 946	1.0	$120	Intermediate
Various topics or industry-specific	Investment Management: Financial Reporting	ASC 946	1.5	$180	Intermediate
Various topics or industry-specific	Investment Companies: Accounting for Investments in Fixed Income Securities	ASC 946	0.2	$35	Overview
Various topics or industry-specific	ASC 946: Considerations for the Schedule of Investments	ASC 946	0.2	$35	Overview
Various topics or industry-specific	ASC 946: Definition of an Investment Company	ASC 946	0.2	$35	Overview
Various topics or industry-specific	Crypto Assets and the Investment Management Industry	ASC 350, ASC 946	1.5	$180	Overview
Insurance (U.S. GAAP)					
Various topics or industry-specific	Insurance: Industry Overview	ASC 944	1.0	$120	Overview
Various topics or industry-specific	Insurance: Property and Casualty Insurance	ASC 944	2.0	$199	Intermediate
Various topics or industry-specific	Insurance: Reinsurance Contracts	ASC 944	1.0	$120	Intermediate

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Industry-specific eLearning Collections

Course Category	Course Name	Topic #	CPE Credit	Price	Knowledge Level
Banking Industry Fundamentals (U.S. GAAP)					
Various topics or industry-specific	Banking: Industry Overview	ASC 942	1.5	$180	Overview
Fair Value	Fair Value: Overview of ASC 820	ASC 820	1.5	$180	Overview
Various topics or industry-specific	Interest Method and Effective Interest Rates	ASC 835	0.5	$70	Overview
Various topics or industry-specific	Banking: Loans	ASC 942, ASC 310	2.0	$199	Overview
Financial Instruments	Credit Losses: Introduction to the CECL Model	ASC 326	1.5	$180	Overview
Financial Instruments	Investments: Debt Securities	ASC 320, ASC 326	1.5	$180	Overview
Financial Instruments	Investments: Equity Securities	ASC 321	1.0	$120	Overview
Financial Instruments	Derivatives: Characteristics and Scope Exceptions	ASC 815	1.0	$120	Overview
Various topics or industry-specific	Banking: Deposits and Other Sources of Funding	Various	1.0	$120	Overview
Financial Instruments	Other Real Estate Owned: The Basics	ASC 310	0.2	$35	Overview
Advanced Banking Industry Fundamentals (U.S. GAAP)					
Fair Value	Fair Value: Advanced Issues	ASC 820	1.5	$180	Advanced
Fair Value	Fair Value Hierarchy Issues	ASC 820	0.2	$35	Advanced
Fair Value	Fair Value: Restrictions on the Sale of Assets	ASC 820	0.2	$35	Intermediate
Financial Instruments	Derivatives: Embedded Derivatives	ASC 815	1.0	$120	Intermediate
Financial Instruments	Hedge Accounting: Introduction to Hedge Accounting	ASC 815	1.0	$120	Overview
Financial Instruments	Hedge Accounting: Hedge Accounting Qualification	ASC 815	1.0	$120	Intermediate
Various topics or industry-specific	Overview of Securitizations	ASC 860	0.2	$35	Basic
Various topics or industry-specific	Transfers of Financial Assets	ASC 860	1.0	$120	Overview
Contingencies and Financial Guarantees	Contingencies and Guarantees	ASC 450, ASC 460	1.0	$120	Overview
Consolidation	Consolidation Accounting: The Consolidation Analysis	ASC 810	1.0	$120	Overview
Consolidation	Consolidation Accounting: The Consolidation Models	ASC 810	1.0	$120	Intermediate
Foreign Currency	Foreign Currency: Overview of ASC 830	ASC 830	1.5	$180	Overview
Investment Management Industry Fundamentals (U.S. GAAP)					
Various topics or industry-specific	Investment Management: Industry Overview	ASC 946	1.0	$120	Overview
Various topics or industry-specific	Investment Management: Investments	ASC 946	2.0	$199	Intermediate
Fair Value	Fair Value: Overview of ASC 820	ASC 820	1.5	$180	Overview
Fair Value	Fair Value: Advanced Issues	ASC 820	1.5	$180	Advanced
Fair Value	Fair Value Hierarchy Issues	ASC 820	0.2	$35	Advanced
Fair Value	Fair Value: Restrictions on the Sale of Assets	ASC 820	0.2	$35	Intermediate
Various topics or industry-specific	Investment Management: Transactions with Unit Holders	ASC 946	1.5	$180	Intermediate
Various topics or industry-specific	Investment Management: Transactions with Service Providers	ASC 946	1.5	$180	Intermediate
Various topics or industry-specific	Investment Management: Financial Reporting	ASC 946	1.5	$180	Intermediate
Insurance Industry Fundamentals (U.S. GAAP)					
Various topics or industry-specific	Insurance: Industry Overview	ASC 944	1.0	$120	Overview
Various topics or industry-specific	Insurance: Property and Casualty Insurance	ASC 944	2.0	$199	Intermediate
Various topics or industry-specific	Insurance: Reinsurance Contracts	ASC 944	1.0	$120	Intermediate
Financial Instruments	Investments: Debt Securities	ASC 320, ASC 326	1.5	$180	Overview
Financial Instruments	Investments: Equity Securities	ASC 321	1.0	$120	Overview
Fair Value	Fair Value: Overview of ASC 820	ASC 820	1.5	$180	Overview
Fair Value	Fair Value: Advanced Issues	ASC 820	1.5	$180	Advanced
Financial Instruments	Derivatives: Characteristics and Scope Exceptions	ASC 815	1.0	$120	Overview
Financial Instruments	Credit Losses: Introduction to the CECL Model	ASC 326	1.5	$180	Overview