

Certificate in US GAAP

Practical insight into US Accounting Standards

[eLearning]

Shape the future with confidence



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About the course

US based companies are required to follow the US Generally Accepted Accounting Principles (US GAAP) issued by the Financial Accounting Standards Board (FASB). In this program, EY professionals and senior industry experts will share perspective on the US GAAP including Accounting Standards Codification (ASC) ASC 606 – Revenue from Contract with Customers, ASC 842 - Leases, ASC 326 – Impairment of Financial Assets, ASC 860 – Transfer and Servicing Assets and Liabilities, ASC 805 - Business Combinations and Accounting Standard Updates (ASU).

The program aims to provide understanding on the US GAAP through the EY experience, while focusing on practical challenges faced by industry and professionals in the application of these standards. The program embeds an inclusive discussion on recognition, measurement, presentation and disclosure requirements for different ASCs and ASUs.

Program objective

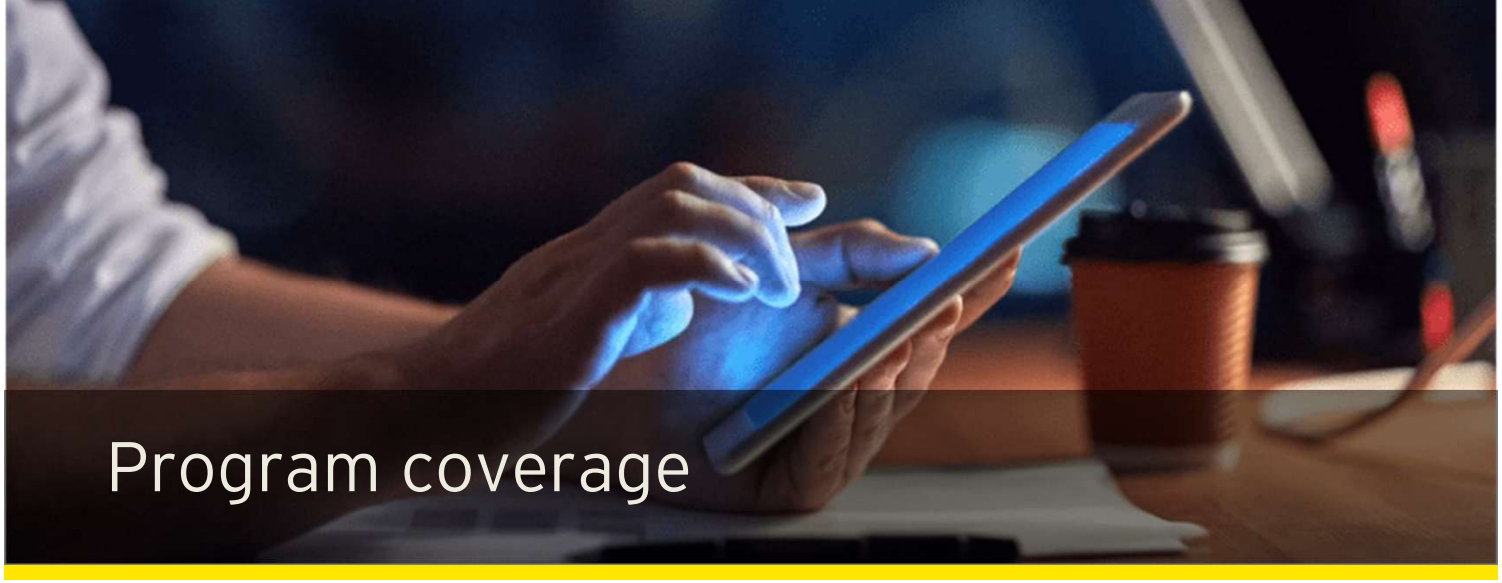
On completion of the program, candidates should be able to:

- Understand and explain the structure of the framework of the US GAAP
- Apply relevant ASCs and ASUs to key elements of financial reporting
- Identify and apply disclosure requirements for companies in financial reports and notes
- Achieve a practical understanding of the key concepts and complex areas in the fields of reporting and disclosures through illustrations, case studies, examples and assessments covered in the program

Who should attend?

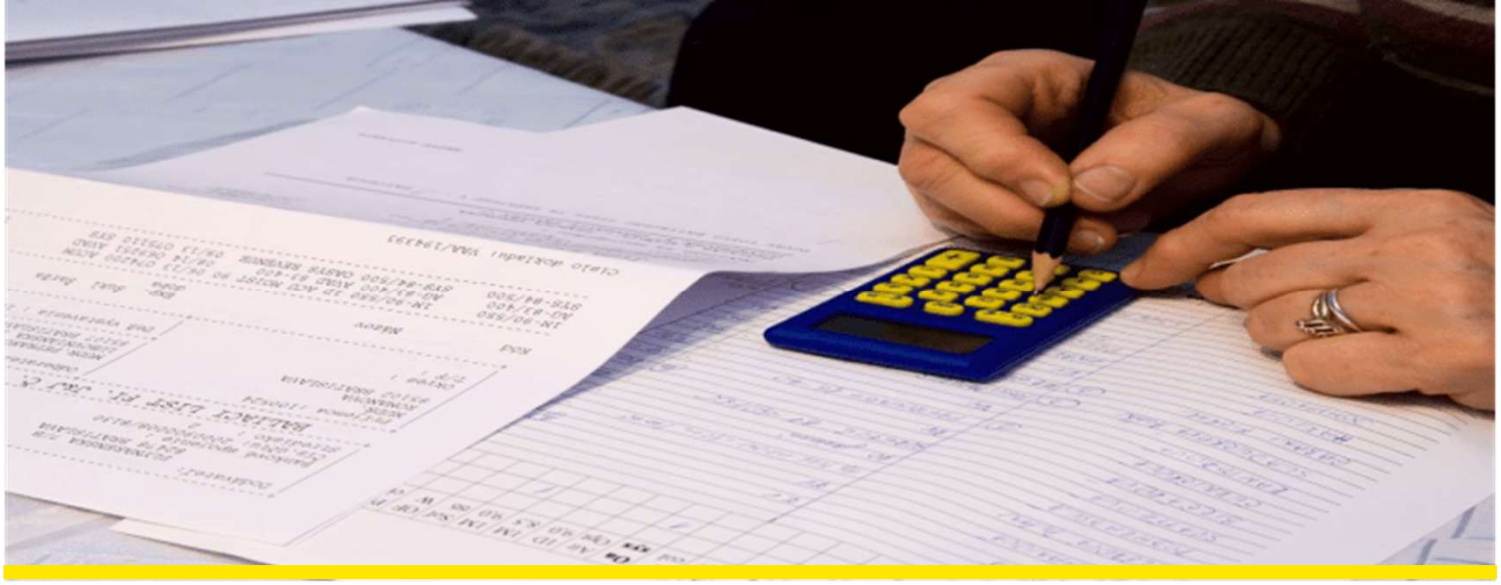
The program is most suited for professionals and students who are working on USGAAP or intend to learn the US GAAP and include:

- Professional accountants, company secretaries, management accountants and other finance professionals
- Finance managers, financial controllers, accountants
- MBA finance professionals working in accounting domain
- Accounting graduates



Program coverage

Topic	Details
Introduction to US GAAP	Origin of ASC (Codification), ASC and standards issued by Securities and Exchange Commission (SEC), ASU, FASB Conceptual Framework
General Purpose Financial Statements	Balance Sheet, Profit and Loss Account, Statement Of Changes in Equity (SOCIE)
ASC 230	Statement of Cash Flows
ASC 250	Accounting Changes and Error Correction
ASC 740	Income Taxes
ASC 360	Property, Plant and Equipment
ASC 350	Goodwill and Other Intangibles
ASC 330	Inventories
ASC 830	Foreign Currency Matters
ASC 805	Business Combinations
ASC 810	Consolidated Financial Statements
ASC 320	Investment in Debt Instruments
ASC 321	Investment in Equity Instruments
ASC 326	Impairment of Financial Assets
ASC 815	Derivatives and Hedging
ASC 860	Transfer and Servicing Assets and Liabilities
ASC 260	Earnings Per Share
ASC 280	Segment Reporting
ASC 718	Share Based Payments
ASC 820	Fair Value Measurements
ASC 606	Revenue from Contract with Customers
ASC 842	Leases



Program deliverables

- 70 hours of comprehensive learning videos and content
- Access for six months
- Online assessments
- EY Certificate of Completion post assessment
- Query handling through dedicated email support

Certification and Assessment

EY will award "Certificate of Completion " upon successful completion of the program:
- Assessment would be based on MCQs
- Participants will get 3 attempts to clear the assessment
- Participant needs to achieve a minimum score of 50 percent to pass the exam

Contact

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our other eLearning courses

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About EY Learning Solutions

In today's testing business environment, with organizational transformation and regulatory change constant features, a flexible and cost-effective workforce is critical. High-quality training is a crucial element of innovative talent management, to improve performance and ensure that your teams can respond to today's challenges and are equipped for career success.

We, at EYFAAS, realized this need and accordingly we have set up a dedicated "Learning Solution" practice to help corporate and practicing professionals to deal with new requirements. FAAS Learning Solutions supplements EY's primary range of services and provide business specific training solutions for our clients and business communities throughout India, Europe, the Middle East and Africa. This is done with the help of a multidisciplinary team of trainers from around the world. As a globally integrated firm, we bring global insight to our training programs.

All training programs are regularly updated to reflect changing trends and guidance. Our practical, relevant and stimulating courses are facilitated by highly competent trainers who have first-hand knowledge of the subject matter. We recognize that each client will have a different history, size, location and sector; therefore, programs can be tailored to specific needs of your business.

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