Bond Case Briefs

Municipal Finance Law Since 1971

GFOA 19th Annual Governmental GAAP Update (Rebroadcast).

Training Type: Live-Streaming
Course Status: Repeat Offering
Date and Time: Dec 4 2014 – 1:00pm to 5:00pm EST
CPE Credits: 4
Member Price: $180.00
Non-Member Price: $195.00
Prerequisite: Intermediate Governmental Accounting (or equivalent = basic understanding of GAAP for state and local governments)
Speakers: Stephen J. Gauthier – Director – GFOA

Program Description: The Government Finance Officers Association (GFOA) will offer its 19th Annual Governmental GAAP Update on November 6, 2014, and again on December 4, 2014, using the latest live video and audio streaming technology. The seminar offers an incomparable opportunity to learn everything you need to know about the most recent developments in accounting and financial reporting for state and local governments from the convenience of your own computer. Enjoy all the benefits of the highest quality continuing professional education without the time and expense of travel. Sign up with your colleagues and take advantage of special group rates.

This year□s Annual Governmental GAAP Update will provide comprehensive coverage of the most recent developments in accounting and financial reporting for state and local governments, including:

- Final guidance from the Governmental Accounting Standards Board (GASB) on measurement approaches (GASB Concepts Statement No. 6);
- Changes to the GASB□s Comprehensive Implementation Guide;
- New GASB implementation guidance on pensions for employers;
- Proposed GASB concepts statement on fair value measurement and application (exposure draft);
- Proposed GASB statement on fiduciary responsibilities (exposure draft);
- Proposed GASB statements on other postemployment benefits □ OPEB (exposure draft);
- Proposed GASB statement on pensions outside the scope of latest GASB pension standards (exposure draft);
- Proposed GASB statement on the hierarchy of generally accepted accounting principles (exposure draft);
- Emerging GASB guidance on leases (forthcoming exposure draft);
- Emerging GASB guidance on tax abatement disclosures (forthcoming preliminary views document);
- New Financial Accounting Foundation consultation process policy on GASB Scope of Authority;
- GASB Technical Plan; and
- Common reporting deficiencies.

Seminar Objectives:

Participants in this year's GAAP Update should obtain a practical understanding of:

- How the measurement of assets and liabilities may change;
- How to implement the GASB's latest pension guidance for employers;
- How governments in the future may be asked to determine in a given situation whether trust fund reporting is necessary;
- How OPEB accounting will probably change fundamentally to conform to the latest pension guidance;
- How the GAAP hierarchy for state and local governments will soon be amended;
- How lease accounting is headed toward substantial change;
- What disclosures may be required in connection with tax abatements;
- Other issues the GASB is exploring; and
- How to avoid common reporting deficiencies.

Before the day of the presentation, we ask that you please follow the instructions in the below links to test your computer. ***Please note:*** The tests should be completed from the same computer that you will use to view the GAAP Update. If you are participating with a group of people, only one individual needs to perform the test on the computer that will be used to view the GAAP Update program.

Click here to watch the instructional video.

Click here to test your browser.

Need tech support assistance? Click here to e-mail your questions or call the help line at 1.800.274.9390.

Agenda: Download
Registration Form: Brochure and Registration Form
Other Documents: Frequently Asked Questions

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