

Fresh Start, Fair Value and Impairment Accounting (FVIA)

Course Overview

Have hard to value assets, impairment issues or a need to restart the balance sheet? Review case studies and identify guidelines for valuing assets and liability. We'll discuss fresh-start accounting as a means to restart the balance sheet, remove junk balance sheet accounts and revive zombie companies; learn the differences between U.S. and international standards and when to use fair value accounting for U.S. purposes; and review impairment accounting for long-lived assets and goodwill implementation issues.

Objectives

- Identify and review how to use fresh-start accounting.
- Determine differences between U.S. fair value vs. international fair value.
- Recognize impairment of long-lived assets and goodwill via case studies.
- Identify disclosures.

Major Topics

- Fresh-start accounting
- Fair Value Accounting
- Impairment

Field of Interest Code: Accounting

CPE Hours: 8.00 | **AA:** 8.00

Level: Overview

Designed for:

Auditors, corporate accountants, controllers, CFOs and CEO.

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