

Sunday, July 31, 2022 - 1:00 pm-4:00 pm PDT

Workshop #15: FASB/IASB Update - VIRTUAL

Accounting - 3.0 CH

Presenters: Christine Botosan, Financial Accounting Standards Board; Mary Tokar, International Accounting Standards Board; Zach Gast, International Accounting Standards Board; Cassie Mongold, Financial Accounting Standards Board

Sponsors: Financial Accounting and Reporting Section and International Accounting Section

Long Description:

This virtual session focuses on items on the boards' current agendas. The content is targeted to faculty who teach financial accounting as well as those interested in potential financial accounting research opportunities.

Topics include: • Technical Agenda Overview • Agenda Consultation and PIR • Goodwill and Impairment • Supply Chain Finance Disclosures • Performance Reporting, Primary Financial Statements, and Non-GAAP Measures • Emerging Issues • Other IASB and FASB projects

Format/Structure:

This session will be offered virtually at the 2022 Annual Meeting.

Representatives from the FASB and IASB will update workshop participants on the boards' current activities, including project updates and other key initiatives. The workshop will include opportunities for interactive dialogue between presenters and participants.

Intended Audience:

The intended audience includes all attendees at the AAA Annual Meeting, particularly those who are engaged in researching and teaching current financial accounting and reporting topics.

Prerequisites:

None

Advance Preparation:

None

Learning Objective:

Acquire knowledge about recent and future FASB and IASB activities, including project updates and other strategic initiatives relating to the future of financial accounting and reporting.

Field of Study: Accounting

Program Level: Basic

Group Internet Based