



Advanced US GAAP Financial Reporting and Technical Accounting Course

6 – 10 December 2026
Accra

Advanced US GAAP Financial Reporting and Technical Accounting Course

Ref: 1131_183522 **Date:** 6 – 10 December 2026 **Location:** Accra **Fees:** 4100 Euro

Overview

Advanced US GAAP Financial Reporting and Technical Accounting Course is a one-week course for financial reporting managers, controllers, senior accountants, consolidation specialists and auditors who leave with a governed US GAAP technical accounting position paper and disclosure checklist. Participants use the FASB Accounting Standards Codification to scope issues, identify authoritative paragraphs, assess recognition and measurement, and document presentation and disclosure conclusions. They apply this workflow to revenue, leases, assets, instruments, combinations, consolidation, taxes, contingencies, foreign currency, cash flows and close judgments. Agile Leaders Training Center develops practical US GAAP financial reporting and technical accounting capability.

Who Should Attend

- Financial reporting managers responsible for US GAAP statements and disclosures
- Controllers responsible for technical accounting governance and close judgments
- Senior accountants responsible for recognition, measurement and presentation
- Consolidation specialists responsible for groups, combinations and foreign operations
- Auditors and advisors who review technical accounting positions

The course assumes participants understand double-entry accounting and financial statements. It excludes introductory accounting, detailed SEC filing rules and line-by-line IFRS comparison.

Departments and Industries

The course supports organizations that prepare, review or advise on financial statements under US GAAP.



- Corporate accounting, controllership and external reporting
- Technical accounting, consolidation and transaction teams
- Audit, assurance and accounting advisory firms
- Technology, manufacturing, services and consumer businesses
- Financial services, healthcare and infrastructure organizations

Learning Objectives

By the end of this course, participants will be able to:

- Navigate the FASB Codification by topic, subtopic, section and paragraph
- Define accounting issues, transaction facts and applicable scope
- Evaluate recognition, measurement, presentation and disclosure requirements
- Track Accounting Standards Updates, effective dates and pending content
- Document judgments, alternatives and conclusions in a position paper
- Build a disclosure and close checklist for complex transactions



Course Agenda

Day 1: Codification Research and Position Papers

- US GAAP Authority and Codification Structure
- Topic, Subtopic, Section and Paragraph Navigation
- Issue Definition and Fact Pattern Control
- Scope, Definitions and Recognition Research
- Technical Accounting Position Paper Architecture

Day 2: Revenue, Leases and Financial Instruments

- Revenue Contract and Performance Obligation Analysis
- Transaction Price and Revenue Timing Assessment
- Lease Classification and Measurement Workflow
- Debt, Equity and Embedded Feature Scoping
- Expected Credit Loss and Instrument Disclosure Map



Day 3: Assets, Combinations and Consolidation

- Inventory and Long-Lived Asset Measurement
- Impairment Indicator and Testing Workflow
- Business Combination Recognition Map
- Goodwill and Acquisition Disclosure Checklist
- Consolidation Scope and Intercompany Elimination Review

Day 4: Taxes, Contingencies and Reporting Topics

- Income Tax Recognition and Measurement Schedule
- Contingency and Commitment Assessment
- Stock Compensation and Earnings Effect Map
- Foreign Currency and Cash-Flow Classification
- Estimates, Errors and Subsequent Events Review

Day 5: US GAAP Reporting Practice

- Exercise: Research a Codification Scope Question
- Exercise: Document Recognition and Measurement
- Exercise: Challenge Presentation and Disclosure
- Exercise: Track an Update and Effective Date
- Capstone Exercise: Governed US GAAP Position Paper and Disclosure Checklist

Practical Exercises

The course uses suggested activities to turn transaction evidence into supportable accounting conclusions.

- Suggested activity: frame a revenue or lease issue before searching the Codification
- Suggested activity: compare alternative accounting treatments against authoritative paragraphs
- Suggested activity: trace an Accounting Standards Update into amended Codification content
- Suggested activity: review a position paper for facts, scope, judgment, conclusion and disclosure evidence

FAQs

Who suits US GAAP financial reporting and technical accounting training?

Reporting managers, controllers, senior accountants, consolidation specialists, auditors and advisors suit the training. Participants should already understand accounting entries and financial statements.

What is the authoritative source for nongovernmental US GAAP?

The FASB Accounting Standards Codification is the authoritative source recognized by FASB for nongovernmental entities, apart from applicable SEC rules and regulations for registrants.

Is an Accounting Standards Update itself authoritative guidance?

An Accounting Standards Update communicates how and why the Codification changed, together with effective-date and transition information. The amended Codification contains the authoritative guidance.

What belongs in a technical accounting position paper?

A position paper contains controlled facts, the accounting question, scope analysis, authoritative references, alternatives, recognition and measurement, presentation, disclosure, judgments, conclusion, approvals and implementation actions.

How should pending guidance be handled in the close process?

Teams should identify issued updates, applicable entities, effective dates, transition provisions and pending content, then assess data, system, policy, control and disclosure consequences through a tracked implementation plan.



Conclusion

Participants take back a governed US GAAP technical accounting position paper and disclosure checklist containing facts, scope, authoritative references, judgments, conclusions, approvals and close actions. The package converts complex transactions into traceable recognition, measurement, presentation and disclosure decisions. Teams can use it to improve Codification research, challenge accounting positions and govern implementation.