



Government Finance Officers Association

GROUP
INTERNET-BASED
COURSE

Understanding GASB's Implementation Guidance on Leases

NEW

September 11, 2019 | 2:00 pm to 4:00 pm (ET)

LEVEL: Intermediate

CPE CREDITS: 2 (based on a 50-minute hour)

FIELD OF STUDY: Accounting – Governmental

PREREQUISITE: Basic understanding of governmental generally accepted accounting principles.

Who Will Benefit:

Those responsible for the oversight, accounting, and financial reporting for government contracts; as well as auditors of governmental financial reports.

Program Description:

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, will become effective for reporting periods beginning after December 15, 2019. GASB's new Implementation Guide addresses many issues identified by GASB's stakeholders in implementing GASB 87.

This two-hour internet training is designed to educate participants on the additional guidance provided by the GASB in the form of questions and answers on a variety of lease topics including:

All topics will incorporate GASB's new implementation guidance on leases

- Scope and applicability;
- Determining the lease term;
- Contracts that transfer ownership;
- Recognition and measurement by both the lessees and the lessors;
- Variations on lease contracts; and
- Effective date and transition.

Seminar Objectives:

Those who successfully complete this seminar should be able to:

- Understand the scope of GASB 87 and when the requirements of the Standard would apply.
- Distinguish the lease term for GASB 87 reporting purposes.
- Determine the recognition and measurement of the lease financial statement elements from the lessee's perspective and the lessor's perspective.
- Understand the variations on lease contracts.
- Be able to apply GASB's new implementation guidance for leases.

Instructor:

Peg Hartnett, Assistant Director for Training, Technical Services, GFOA.

To learn more or register for this event,
visit gfoa.org.

For further study check out course recommended reading
and other GFOA publications on the website.

It's Easy to Participate

- GFOA's internet training is delivered to attendees via a secure website and audio conferencing service.

Equipment Needed

- A computer with a web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
- If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

How It Works

- Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address messenger@webex.com. (Please add this e-mail address to your "allowed senders list.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- To join the event more quickly, you can set up Event Manager before the event starts. Go to: <https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1>.

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203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312-977-9700 | fax 312-977-4806 | gfoa.org