

COURSE NAME	ONLINE LIVE	ONLINE RECORDED	INSTRUCTOR
ASPE Accounting Refresher - 2021	Sep 24, 2021 9:00AM ET	Available Now	David Baker CPA, CA

This course provides participants with an overview of Accounting Standards for Private Enterprises (ASPE). Almost all small businesses requiring audits or review engagements use ASPE in preparing their financial statements. This course is intended to assist those in public practice having privately-owned clients, as well as accountants who work directly for such companies, to be more familiar with major ASPE requirements and problem areas.

The presentation touches on virtually all of the sections of Part II of the CPA Canada Accounting Handbook and is organized in the following topic areas:

- Overview of Accounting Standards for Private Enterprises
- Current assets and liabilities
- Investments and financial instruments
- Other long-term assets
- Long-term liabilities and equity
- Statements of income and cash flow
- Other important areas
- First time adoption of ASPE caused by change from compilation to review engagement or audit

The course will help accountants to decide when ASPE is appropriate to be used by an enterprise. Also, the presentation contains a variety of practical examples which emphasize areas found as deficiencies in recent practice inspections.

In addition to the course materials discussed during the presentation, supplemental reference information will be provided containing a sample set of financial statements prepared using the ASPE rules.