Your Selections: Keyword: **alternative**

Surgent's A Guide to Auditing Common Investments (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

Many small- and mid-size entities hold fewer complex investments including alternative investments. This module will provide an overview for evaluating the proper recognition, measurement, and disclosure of common investment types as well as how to audit them. Derivatives and other more complex investments will be discussed in another module. (Please Note: This module is part of Surgent's Audit Skills Training: Level 2.)

Surgent's Goodwill Impairment - An Essential Guide (PDF Download)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $49

This course provides an overview of goodwill impairment testing. This course focuses on topics such as the initial recognition of goodwill and subsequent measurement requirements including the accounting alternative allowed for certain eligible entities. This course also addresses the disclosure requirements for goodwill.

Surgent's Goodwill Impairment Basics (PDF Download)

Available Until Friday, April 30 2027 Virtual 1.00 Credits $ Member Price: $29

This course provides a basic overview of goodwill impairment testing. The accounting and reporting requirements related to goodwill are prescribed by the Financial Accounting Standards Board (FASB) in ASC Topic 350-20. This course focuses on the subsequent measurement requirements including the accounting alternative allowed for certain eligible entities. This course also addresses briefly describes the disclosure requirements for goodwill and is current through the issuance of ASU 2019-06.

Surgent's Non-GAAP Financial Statement Options: Cash, Modified Cash, and Tax Basis (PDF Download)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $79

For many businesses, preparing financial statements using a special purpose framework may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview and hands-on application in preparing financial statements using common special purpose frameworks such as tax basis and cash or modified cash basis financial statements. You will learn the unique measurement and disclosure requirements of various Special Purpose Framework (SPF) options using example financial statements and illustrative disclosures. The course also includes common practice issues encountered when preparing SPF financial statements, including disclosure and reporting requirements. We will also review recent updates to both audit and SSARS standards that impact engagements performed on SPF financial statements.

Surgent's Section 529 Plans: A Comprehensive Guide (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

This course provides a thorough examination of qualified tuition programs (Section 529 plans), focusing on their tax treatment, planning applications, and recent legislative changes. Participants will learn how 529 plans operate, what qualifies as education expenses, and how contributions, distributions, and beneficiary changes are treated under federal law. The course explores practical planning strategies, including 529-to-Roth IRA rollovers, multigenerational "dynasty" 529 planning, grandparent-owned account considerations, and interplay with financial aid. It also addresses state-level variations, compliance issues, and common pitfalls. Using real-world scenarios, the course evaluates when 529 plans are advantageous, the limitations families may encounter, and alternative approaches to education and long-term savings. Participants will gain a clear understanding of tax benefits, penalties, strategic funding approaches, and planning opportunities for high-net-worth families as well as typical households.

Surgent's Strategies for Maximizing Social Security Benefits (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

As the population of the United States ages, tax practitioners will be asked to advise their individual clients with respect to when they should begin to take Social Security benefits. This program will provide you with the background to knowledgeably discuss the benefit options available to Social Security beneficiaries and the alternative payment options available to married couples, dependents, a surviving spouse, and a divorced individual.

Surgent's The Complete Guide to Liquidation of Business Entities (PDF Download)

Available Until Friday, April 30 2027 Virtual 8.00 Credits $ Member Price: $159

Liquidations may be used as an alternative to the sale of a business or as an adjunct to the sale of business assets. The objective of this course is to fully explore the technical tax and business issues in liquidating C corporations, S corporations, partnerships, and limited liability companies. This unique course is essential for anyone planning to sell a business.