

Your Selections: Keyword: **alternative**

Financial Statement Disclosures: A Guide for Small and Medium-Sized Businesses

 Thursday, December 17 2026 1:00pm - 4:30pm EST  Virtual 4.00 Credits  Member Price: \$219

You could pay \$0 for this course! 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. Massachusetts firms/companies with fewer than 50 staff can be reimbursed up to 100% of the cost of training and firms/companies with 50-100 employees can be reimbursed up to 50% of the cost of training. You must register for the course and apply for reimbursement through the Massachusetts Workforce Training Express Fund website a minimum of three weeks prior to the start of the course to be eligible. The course code for this program is C-4000. To learn more, [click here](#) or contact Julia Ekelund at jekelund@necpas.org