

# USGAAP Update

## AIM OF THE TRAINING

Design to provide an update on recent US GAAP changes and regulatory focus areas, while refreshing key application challenges and differences from IFRS. Designed for professionals with prior US GAAP knowledge.

## TRAINING PROGRAM

### 1. Overview of Recent Developments

- Latest standards and updates from FASB, SEC, and others
- Key changes relevant for 2025/26 reporting

### 2. Common US GAAP Application Challenges

- Revenue recognition complexities
- Accruals, prepayments, provisions, and expected credit losses
- Asset-related issues: impairment, depreciation, revaluations
- Group issues: intercompany balances and consolidation adjustments

### 3. Regulatory Focus and Risk Areas

- Insights from PCAOB findings and enforcement trends
- Practical reminders to avoid common pitfalls

### 4. US GAAP vs IFRS (EU GAAP)

- Key remaining differences and practical implications

### 5. Q&A and Group Discussion

- Open forum for questions, experiences, and interpretation challenges

## BENEFITS

- Refresh core areas of complexity in US GAAP
- Stay up to date with latest US GAAP, FASB and SEC updates for 2025/26
- Understand key changes compared to 2024/25 reporting requirements

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 years experience in providing post-qualification professional training in financial reporting and auditing; and was one of the first trainers in the UK to start training on IFRS conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 4-hour training

**Time:** 9:00 – 13:00

**Date:** 8 December 2026

**Language:** English

**Place:** live on-line, Zoom platform

**Price:** 1 250 PLN net + VAT

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more