**1 CPE HOUR**

## Learning Objectives

- Recognize overall characteristics of goodwill impairment testing
- Differentiate between the qualitative and quantitative test of goodwill impairment
- Identify key characteristics of the accounting alternative for goodwill
- Recognize the key disclosure requirements for goodwill and goodwill impairment losses

## Topics Covered

- Overall Accounting for Goodwill
- Qualitative vs. Quantitative
- Performing the Qualitative Test
- Performing the Quantitative Test
- Income Tax Considerations
- Goodwill Impairment Accounting Alternative
- Goodwill Disclosures for Public Entities
- Goodwill Disclosures for Accounting Alternative