

**CHAPTER 1 Implementing the New Lease Standard ASU 2016-02 Leases (Topic 842) and Other Amendments - 2023**

- Scope and Scope Exceptions
- Identifying a Lease
- Lessee Rules
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- Transition and Effective Date Information
- Impact of Changes to Lease Accounting
- Impact of Lease Changes on Nonpublic Entities
- Avoiding the New Lease Standard

**CHAPTER 2 Accounting and Financial Reporting in a Post-COVID Economy: Inflation, Supply Chains, Interest Rates, and Recession - 2023**

- Accounting and Auditing Issues Related to the Post-COVID Economy
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- Asset Impairments - Long-Lived Assets – 2022 and 2023 Issues
- Writedowns and Disclosures of Stock Market and Bond Investments
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- Trade Receivables and the Allowance for Doubtful Accounts
- Exit and Termination Costs
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- Business Interruption Insurance Recovery and Presentation – Post-Covid Damage
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- Loan Modifications and Covenants in Light of Higher Interest Rates
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- Changes made to AR-C 60 regarding Quality Management of a SSARS Engagement