



Government Finance Officers Association

GROUP  
INTERNET-BASED  
COURSE

## How to Account for Capital Assets

**REPEAT!**

September 13, 2018 | 2:00 pm to 4:00 pm (ET)

**LEVEL:** Basic

**CPE CREDITS:** 2 (based on a 50-minute hour)

**FIELD OF STUDY:** Auditing – Governmental

**PREREQUISITE:** None

### Speakers:

**Todd Buikema**, Senior Manager, Technical Services Center, GFOA

### Who Will Benefit:

Accounting and financial reporting professionals responsible for capital assets.

### Program Description:

Virtually all state and local governments use capital assets, some of which are essentially unique to the public sector. Properly accounting for these different assets can pose a real ongoing challenge for accounting and auditing professionals. This two-hour interactive training session will combine lecture and exercises to address a number of commonly encountered practice issues including: capitalizable costs, classification, valuation, lifing, impairments, depreciation, financial statement presentation, disclosure, system design, and inventorying.

### Seminar Objectives:

Provide participants with a basic understanding of accounting and financial reporting for capital assets of state and local governments.

### Recommended GFOA Reading:

*Accounting for Capital Assets: A Guide for State and Local Governments*

To learn more or register for this event,  
visit [www.gfoa.org](http://www.gfoa.org).

For further study check out course recommended reading  
and other GFOA publications on the website.

### It's Easy to Participate

- GFOA's internet training is delivered to attendees via a secure website and audio conferencing service.

### Equipment Needed

- A computer with a web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
- If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

### How It Works

- Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address **messenger@webex.com**. (Please add this e-mail address to your "allowed senders list.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- To join the event more quickly, you can set up Event Manager before the event starts. Go to: <https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1>.

### Please print or type (or register online at [www.gfoa.org](http://www.gfoa.org))

Check here if you are faxing this form or scanning and e-mailing this form to [training@gfoa.org](mailto:training@gfoa.org). Fax: 312-977-4806.  
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Member: \$85     Non-Member: \$160

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