

MHM EXECUTIVE EDUCATION SERIES™

Architecture / Engineering / Construction Industry Accounting Issues Update

2011 Series - Course 2



This course will cover several current and emerging accounting issues that will have an impact on architectural/engineering/construction (AEC) companies, including certain potential implications of recent exposure drafts issued by the FASB.

Participant Learning Objectives:

- Discuss revenue recognition for AEC companies, including the impact of the FASB's exposure draft on the percentage of completion method of recognizing revenue as well as a discussion of the performance obligation model for recognizing revenue
- Learn to account for leases by AEC companies including a discussion of financing versus non-financing leases and the potential impact of the recent FASB exposure draft
- Understand accounting for contingencies and the additional disclosures being considered by the FASB
- Hear about joint venture interests and other variable interest entities and the impact that ASC 810 (Statement 167) had on the consolidation model
- Discuss accounting for multi-employer pension plans

Questions or more information?

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