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On February 25, 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842).The objective of this ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements.

Accounting for Leases - AICPA

Self-Study. Overview. CPE Credits. 3 Credits: Accounting. Course Description. The typical accountant is well-versed in the accounting for daily operational transactions but finds the accounting for business combinations and consolidations to be quite foreign.