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Impacts of Lease Accounting Changes on Your Healthcare Organization

Webinar #T4059

DATE AND TIME

August 1, 2017
1:00 - 2:00 p.m. CT

OVERVIEW

The Financial Accounting Standards Board (FASB) has issued an Accounting Standards Update (ASU) on lease accounting. This ASU affects all companies that lease assets and can significantly change the way health care entities account for leasing arrangements. This update is intended to increase transparency in lease accounting by requiring organizations to report any long-term lease liability on the balance sheet. In this webinar, you will learn how to record leases under the new standard and hear about additional considerations.

OBJECTIVES

1. Describe the new lease accounting standard and why it was issued.
2. Identify the new two-lease model.
3. Explain the timing of implementation effective dates and transition considerations.
4. Describe the changes to financial reporting and the impact on financial statements.
5. Demonstrate how to calculate asset, liability and expense transactions.
6. Identify specific "special" considerations in the new standards.
7. Discuss how healthcare organizations are benefiting from leasing/financing.
8. Describe how healthcare organizations will continue to use leasing/financing after changes take place.

TARGET AUDIENCE

This course is designed to provide education for anyone in finance role including CFOs, controllers, accounting personnel, supply chain and materials management staff, internal auditors, and other interested personnel.

FACULTY

Jessica Kerner is Assistant Vice President at First American Healthcare Finance. She works exclusively with healthcare clients in the southeast to assist with their equipment finance needs. She is a graduate of Mercyhurst University with a dual bachelor's degree in accounting and finance as well as a minor in economics. Jessica completed her MBA at St. John Fisher College. She is an active member of HFMA and HIMSS.

R. Wes Stemenberg, CPA, is partner in the Draffin & Tucker, LLP's Audit and Accounting service group. He specializes in providing a full range of audit, accounting, consulting and reimbursement services to nonprofit, governmental and closely held businesses. His practice focuses on entities that operate in the healthcare sector as well as serving as the firm's Employee Benefit Plan Practice Leader. He graduated from the University of Georgia with a Bachelor of Business Administration in Accounting, and is a CPA and has received the Certified Information Technology Professional designation from the American Institute of Certified Public Accountants. Neither speaker has real or perceived conflicts of interest that relate to this presentation.

PRICE

\$195 per connection for members.

\$390 per connection for non-members.

Note: The fee is for one phone line with unlimited participants. For example, 10 employees can participate for only \$19.50 ea!

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