# NASBA CPE Credit Promotion Details

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| **Course Title** | ASU 2024-03 (codified as ASC 220-40) Disaggregation of Income Statement Expenses (DISE) |

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| **Class Location** | Virtual Instructor-Led (Group Internet-Based) | | |
| **Class Start Date** | March 26, 2026 | **Class End Date** | March 26, 2026 |

| **NASBA CPE Credits*** | **NASBA CPE Subject Area*** |
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| 1.5 | Accounting |

** NASBA CPE Credits are not guaranteed. Receipt of NASBA CPE Credits for this course is contingent upon eligibility of course subject matter, course owner satisfaction of course delivery and submission requirements, and instructor/participant satisfaction of attendance proof requirements. Deliveries of this course by a non-U.S. Deloitte member firm are not eligible for NASBA CPE Credits.*

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| **Official NASBA Sponsor Statement** | Click here to see Deloitte LLP's Official NASBA Sponsor Statement |

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| **Delivery Method** | Virtual Instructor-Led (Group Internet-Based) |
| **Course Description** | This course offers a comprehensive overview related to ASU 2024-03 Disaggregation of Income Statement Expenses (DISE). This session will review the requirements and scope of the new standard and how companies reporting under US GAAP should assess the impact of this standard on their disclosures. This course will also review potential implementation challenge areas, such as existing data capabilities, use of estimates, technology and data readiness, or cross-functional teaming. Finally, the course covers considerations of the results of the adoption, including new and/or updated controls and the continuous evaluation of transactions to determine the disclosure implications under DISE. |
| **Learning Objectives** | Upon completion, learners will be able to:<br><br>- Explain the requirements under DISE and assess the categories of expenses that will need to be disaggregated within the disclosures of US GAAP reporting entities<br>- Define a pathway to achieve compliance with the DISE disclosure requirements<br>- Identify potential implementation challenges and the process changes required during or following implementation |

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| **Course Level** | Overview |
| **Prerequisites** | None |
| **Advance Preparation** | None |

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| **Registration Method** | Manual Registration |
| **Attendance Monitoring Method** | Other |

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| **Contact for Cancellations/Concerns** | Shannon Farrell at sefarrell@deloitte.ch |

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