



# Government Finance Officers Association

## Capital Asset Accounting Series

April 15 – 17, 2026

### Agenda

---

#### Session 1

- Basic accounting for capital assets
- Major classes of capital assets
- Capitalizable costs
- Valuation of capital assets

#### Session 2

- Impairments of capital assets
- Depreciation and amortization of capital assets
- Reporting the sale, disposal, or transfer of capital assets

#### Session 3

- Financial statement presentation and disclosures
- Inventory of capital assets
- System design, best practices, and policies

---

*Agenda is subject to change*

*Copyright 2026 by the Government Finance Officers Association*