Financial Statements in the Courtroom

Oct. 8 - 9, 2026
Reno

THE NATIONAL JUDICIAL COLLEGE
Est. 1963

Through a grant from the American Institute of Certified Public Accountants, Financial Statements in the Courtroom is being presented over two days in-person, in Reno.

The course will help judges understand the use of financial information and financial statements in the courtroom. Judges will receive an overview of the concepts of Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS). Additionally, judges will learn how to assess the validity of financial statements and the credentials and credibility of accountants and business valuation experts.

As the sponsor of this course, the AICPA is providing the following for each participant:

- Waived tuition fees
- Travel costs up to $400 (airfare or mileage, parking, taxi/Ubers, ground transportation.) You are responsible for travel expenses exceeding $400.
- Lodging at the Silver Legacy in downtown Reno for two nights (Wednesday, October 7 and Thursday October 9).
- Two breakfasts, two lunches and all-day beverage service during the two-day course.

More info:

judges.org/courses/financial-statements-in-the-courtroom-reno-2/

Objectives

- Outline the components of financial statements and summarize financial reporting concepts.
- Describe the degree of estimation and judgment inherent in the financial reporting process.
- Clarify what "audited" financial statements are and what the role of the independent auditor is in the financial reporting process.
- Assess the credibility of business valuations experts to ensure they have the information they need to make informed decisions; and
- Define issues that frequently arise in litigation involving financial information.

Established in 1963, the NJC is a nonprofit organization and the only educational institution in the U.S. that teaches judges of all types from across the 50 states, Indian Country and abroad.

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