



KPMG Learning
COURSE CATALOGUE (ONLINE COURSES)
 Effective as of February 2020 (and subject to change)

Training Title	Delivery Method	Course Number	Content Level	Training Hours	Total CPE	Certificate - FOS	Training Description
<p style="text-align: center;">A Brave New World</p>	<p style="text-align: center;">Podcast</p>	<p style="text-align: center;">14-PC-001</p>	<p style="text-align: center;">Overview</p>	<p style="text-align: center;">0.08</p>	<p style="text-align: center;">0.00</p>		<p>The future has arrived, and increasingly technology plays a critical role in the long-term sustainability of the enterprise. In this brave new world, boards must ensure their companies are prepared for the numerous ways emerging technologies are changing the traditional business landscape.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p style="text-align: center;">Accounting for contingencies and guarantees</p>	<p style="text-align: center;">Web Based Self Study</p>	<p style="text-align: center;">20-WB-218</p>	<p style="text-align: center;">Intermediate</p>	<p style="text-align: center;">0.83</p>	<p style="text-align: center;">1.00</p>	<p style="text-align: center;">Accounting – 1</p>	<p>This course introduces both loss and gain contingencies, and the proper accounting on the financial statements under ASC 450. The accounting for guarantees in ASC 460 is also reviewed in addition to commitments, and disclosure requirements.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> determine if a loss contingency exists and if it should be accrued and/or disclosed based on the guidance in ASC 450 recall the accounting and presentation requirements for gain contingencies determine the initial and subsequent accounting requirements for guarantees under ASC 460 identify common disclosures related to gain and loss contingencies, guarantees and commitments. <p>Keywords ASC 460, Contingencies</p>

<p>Accounting for Convertible Debt and Contracts on an Entity's Own Equity</p>	<p>Web Based Self Study</p>	<p>19-WB-106-WC</p>	<p>Intermediate</p>	<p>0.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>KPMG professionals discuss accounting for convertible debt under ASC 470-20 and contracts on an entity's own equity under ASC 815-40.</p> <p>Overviews of:</p> <ul style="list-style-type: none"> Accounting for convertible debt under current US GAAP Accounting for contracts on an entity's own equity under current US GAAP Expected FASB proposals on the accounting for these instruments <p>After completing this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the requirements of accounting for convertible debt and contracts on an entity's own equity Identify the FASB's plans to propose changes to the accounting for these instruments <p>Keywords ASC 470-20, Convertible Debt, ASC 815-40</p>
<p>Accounting for Derivatives</p>	<p>Web Based Self Study</p>	<p>10-WB-205</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides participants with a working knowledge of the basic accounting requirements for derivatives and embedded derivatives. Topics include:</p> <ul style="list-style-type: none"> examples of common derivative instruments characteristics of a derivative instrument scope exceptions to derivative accounting accounting for freestanding derivative instruments <p>definitions of a hybrid instrument, host contract and embedded derivative requirements for bifurcation of an embedded derivative from the host contract</p> <p>accounting for embedded derivatives and the related host contract.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify examples of common derivative instruments explain the definition of a derivative instrument describe each of the characteristics of a derivative instrument explain the scope exceptions to derivative accounting describe the accounting for freestanding derivative instruments explain the definitions of a hybrid instrument, host contract and embedded derivatives explain the requirements for bifurcation of an embedded derivative from the host contract describe the accounting for embedded derivatives and the related host contract. <p>Keywords: Freestanding derivatives, options, forwards/futures, swaps, embedded derivatives, hybrid instruments, accounting</p>

<p>Accounting for Foreign Currency Matters</p>	<p>Web Based Self Study</p>	<p>18-WB-109-WC</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an overview of the accounting for transactions denominated in a foreign currency as well as operations in a foreign currency environment including highly inflationary economies. The objectives of ASC 830 will be covered as will hedging exposure and select U.S. GAAP v. IFRS differences.</p> <p>By the end of this course, participants should be able to: identify how to apply the guidance of ASC 830.</p> <p>Keywords Topic 830, translation, hedge accounting, exchange, foreign currency, highly inflationary economies</p>
<p>Accounting for intangible assets</p>	<p>Web Based Self Study</p>	<p>20-WB-219</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>This course introduces the accounting guidance under ASC 350 for various different types of intangible assets, such as goodwill, intangible assets other than goodwill, internal-use software and website development costs. It also introduces the presentation and disclosure requirements associated with these types of assets, in the period of acquisition and in subsequent periods.</p> <p>By the end of this course, participants should be able to: distinguish intangible assets acquired in a business combination that should be recognized separately from goodwill compute the amount that should be recognized for intangible assets acquired other than in a business combination recall the accounting for costs associated with internally developed intangible assets apply the accounting for software costs, depending on the stage of development determine the subsequent measurement accounting for intangible assets recall the disclosure requirements related to intangible assets and goodwill.</p> <p>Keywords Goodwill, Intangible Assets, ASC 350, Internal-Use Software, Website Development Costs</p>

<p>Acquisition Accounting and Practical Issues for U.S. Entities when Being Acquired by an IFRS Reporting Entity</p>	<p>Web Based Self Study</p>	<p>18-WB-107-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an overview of financial statements and reporting requirements for U.S. entities in conjunction with being acquired by an IFRS reporting entity. This course will also discuss some of the key accounting and operational considerations related to the integration.</p> <p>By the end of this course, participants should be able to:</p> <p>identify accounting and practical issues for U.S. entities being acquired by an IFRS reporting entity.</p> <p>Keywords: Acquisition, acquisition accounting, IFRS, IFRS 1, IFRS 10, IFRS 3, pushdown accounting, IFRS reporting entity</p>
<p>Advanced Fair Value Measurement Issues</p>	<p>Web Based Self Study</p>	<p>19-WB-102</p>	<p>Advanced</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>Fair value measurement is one of the most common, and yet complex issues in financial accounting and reporting.</p> <p>By the end of this course, participants should be able to:</p> <p>identify the fair value considerations when transactions take place in active, inactive, and not orderly markets recall when net asset value (NAV) per share can be used as a practical expedient to measure fair value recognize the additional considerations when determining the fair value of liabilities.</p> <p>This course is the second of two that make up the Fair Value Measurement series. "Overview of ASC Topic 820 Fair Value Measurement" covers key concepts of ASC 820 and provides an overview of the accounting and reporting requirements for fair value measurements.</p> <p>Keywords Fair value, ASC 820, fair value hierarchy, net asset value</p>

<p>Advanced Income Tax Issues under ASC Topic 740</p>	<p>Web Based Self Study</p>	<p>19-WB-104</p>	<p>Advanced</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>ASC 740 applies to all domestic and foreign entities preparing U.S. GAAP financial statements, including not-for-profit entities with activities that are subject to income taxes. It covers the financial accounting and reporting of income taxes that result from an entity's activities during the current and preceding years.</p> <p>By the end of this course, participants should be able to recall the five-step process for accounting for deferred taxes, including: identify temporary differences and separate them into future taxable and future deductible amounts recall how to compute deferred tax assets / liabilities using an appropriate tax rate recognize when a valuation allowance needs to be recorded related to deferred tax assets.</p> <p>This course is the second of three that make up the Income Taxes series.</p> <p>"Overview of ASC Topic 740 Income Taxes" will provide an overview the principles and accounting of income taxes under ASC 740.</p> <p>"Advanced Income Tax Issues: Uncertainty in Income Taxes" will cover accounting for uncertainty in income taxes.</p> <p>Keywords ASC 740, income taxes, taxes, tax provision, deferred tax asset, deferred tax liability, valuation allowance, temporary differences, future taxable, future deductible, disclosure</p>
<p>Advanced Income Tax Issues: Uncertainty in Income Taxes</p>	<p>Web Based Self Study</p>	<p>19-WB-105</p>	<p>Advanced</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>Accounting for income taxes, including uncertainty in income taxes, involves estimates and can be subject to bias. This uncertainty must be taken into consideration in the financial statements under the guidance of ASC 740. This guidance is widely applicable, causing uncertainty in income taxes to be a consideration for almost all entities, even those that are not subject to income tax.</p> <p>By the end of this module you will be able to: Identify uncertainty in income tax positions Recall the recognition and measurement guidance for recording a liability on unrecognized tax benefits Describe the disclosure requirements for unrecognized tax benefits.</p> <p>This course is the third of three that make up the Income Taxes series.</p> <p>"Overview of ASC Topic 740 Income Taxes" will provide an overview the principles and accounting of income taxes under ASC 740.</p> <p>"Advanced Income Tax Issues Under ASC Topic 740" will provide a more in depth look at the aspects of ASC 740 and the calculation of an income tax provision.</p> <p>Keywords ASC 740, income taxes, income tax positions, unrecognized tax benefits, disclosure, Accounting</p>

<p>AICPA Draft Accounting and Valuation Guide for Venture Capital and Private Equity Funds and Other Investment Companies</p>	<p>Web Based Self Study</p>	<p>18-WB-110-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>KPMG’s Sean McKee was the Co-Chair of the AICPA Task Force responsible for drafting the AICPA’s Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies accounting and valuation guide (the Guide). During this course, he reviews the changes in accounting results from the Guide, valuation techniques and inputs for level 3 investments and the concept of calibration and its importance in fair valuation.</p> <p>By the end of the course, participants should be able to:</p> <p>recall the content of the working draft of the AICPA Accounting and Valuation Guide titled “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies.”</p> <p>Keywords: ASC 820, Topic 820, valuation, calibration, portfolio company, venture capital, private equity, level 3 investment, level 3</p>
<p>Anti-Bribery and Corruption: Managing Distributors and Other Third Party Relationships to Combat Bribery and Corruption</p>	<p>Web Based Self Study</p>	<p>15-WB-112-WC</p>	<p>Intermediate</p>	<p>0.92</p>	<p>1.00</p>	<p>Management Services</p>	<p>The majority of corruption cases around the world involve improper payments made through third parties. The importance of risk-based due diligence for business partners has never been higher.</p> <p>This course discusses the financial and reputational damage caused by third-party relationships that have engaged in bribery related activity on behalf of their business partners. Additionally, the course discusses why monitoring third-party relationships, such as conducting distributor reviews, to assess the existence of bribery-related red flags and the existence of an effective anti-bribery and corruption compliance program should be at the top of your list.</p> <p>By the end of the course, participants should be able to:</p> <p>recognize the importance of third-party due diligence and formalized contracting during the retention phase of the relationship to combat bribery and corruption.</p> <p>Keywords: Anti-bribery and Corruption; Financial Damage; reputational Damage; Third Party Relationships; Bribery; Corruption; Due Diligence; Monitoring; Distributor Reviews; Hallmark 7; Compliance Programs; Mobile</p>

<p>Applying the New Definition of a Business</p>	<p>Web Based Self Study</p>	<p>17-WB-102-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The FASB has clarified the definition of a business. This course addresses applying the framework for determining whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize the basic definition of a business identify key considerations when applying the initial screen in ASU 2017-01 identify key requirements of the framework in ASU 2017-01 recall the effective date and transition method of ASU 2017-01. <p>Keywords: Revenue, Leases, other income, ASU 2017-01, mobile, accounting</p>
<p>Asset Retirement Obligations</p>	<p>Web Based Self Study</p>	<p>19-WB-201</p>	<p>Intermediate</p>	<p>0.50</p>	<p>0.50</p>	<p>Accounting - 0.5</p>	<p>This course covers the accounting for asset retirement obligations (AROs) in accordance with ASC Topic 410: Asset Retirement and Environmental Obligations, specifically the initial and subsequent measurement of AROs, distinguishing between an ARO and an environmental obligation, and the accounting requirements of AROs.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> distinguish between an asset retirement obligation (ARO) and an environmental obligation recall the accounting related to initial measurement of AROs recall the accounting related to subsequent measurement of AROs apply the measurement and accounting requirements to AROs. <p>Keywords: Asset Retirement; Environmental Obligations; ARO; AROs; ASC Topic 410; Accounting</p>

<p>ASU 2010-28 When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts</p>	<p>Podcast</p>	<p>11-PC-310</p>	<p>Overview</p>	<p>0.13</p>	<p>0.00</p>		<p>This podcast provides an overview of key points related to ASU 2010-28, When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts. At the end of this course, participants should be able to: Explain the final consensus reached by the Task Force for determining when to perform step 2 of the goodwill impairment test for reporting units with zero or negative carrying amounts Keywords: Intangibles; Goodwill; Impairment Test; ASU 2010-28</p>
<p>ASU 2018-17: FASB Further Amends Consolidation Guidance</p>	<p>Web Based Self Study</p>	<p>18-WB-115-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>This course provides an update on consolidation guidance under US GAAP in ASU 2018-17 and discusses how to apply the private company variable interest entity exemption and decision maker variable interest criteria. By the end of this course, participants should be able to: identify the key updates in ASU 2018-17 recognize how to apply the new private company variable interest entity exemption and the decision maker variable interest criteria. Keywords Consolidation, ASU 2018-17, private company, variable interest entity, ASC 810, ASC 812, Decision maker fees, VIE, common control</p>

<p>Avoiding Missteps With Cross-Border Investigations</p>	<p>Web Based Self Study</p>	<p>14-WB-113-WC</p>	<p>Intermediate</p>	<p>1.42</p>	<p>1.00</p>	<p>Management Services</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>There are obstacles at every step of a cross-border investigation, and understanding where the pitfalls are along the way, and how to navigate them, can help you avoid critical missteps. This course offers guidance based on the findings of KPMG International's Cross-Borders Investigations study.</p> <p>At the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> describe the greatest challenges for multinational companies identify keys to a successful investigation recognize the rising trends in global investigations, such as bribery and corruption. <p>This course is the first of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data privacy laws can have on an investigation.</p> <p>"Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation" summarizes the importance of careful attention to the form and content of a report.</p> <p>"Remediation After a Cross-Border Investigation - The Unanticipated Challenges" covers the process of identifying and implementing remedial actions.</p> <p>Keywords: Cross-Border Investigations; Investigative effectiveness; Source of allegation; Fraud investigation protocols; Challenges of cross-border investigations; Global investigations; Mobile; Advisory Services</p>
<p>Business Combinations Advanced Issues and Application of ASC Topic 805</p>	<p>Web Based Self Study</p>	<p>19-WB-202</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course addresses advanced issues and application of the accounting for business combinations, including recognition principles, measurement period adjustments, non controlling interest, and disclosures. Accounting for business combinations can be extremely complex so it is important to be familiar with ASC 805 guidance related to more advanced issues.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Recognize exceptions to the recognition and measurement principles of ASC 805 Define a noncontrolling interest Identify a measurement period and the required accounting for measurement period adjustments Identify required disclosures of ASC 805 Apply the concepts in the acquisition method used to account for business combinations. <p>Keywords: Acquisition accounting, acquirer, measurement, recognition, ASC 805, Asset purchase, goodwill, Accounting</p>

<p>Business Combinations Scope Recognition and Measurement Principles</p>	<p>Web Based Self Study</p>	<p>19-WB-203</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course covers the accounting and reporting requirements for Business combinations in accordance with ASC 805: Business Combinations. It is very common for an entity to acquire a business, so it is important to be familiar with the considerations when an acquisition falls within the scope of ASC 805. This course addresses the scope of ASC 805, differences between what is considered a business combination or an asset purchase, the 4-step acquisition process and recognition and measurement principles as it relates to assets acquired and liabilities assumed.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify transactions within the scope of ASC 805 Identify the differences between a business combination and an asset purchase Recognize the four-step process used to account for business combinations Apply the concepts in the four-step process used to account for business combinations Indicate when assets and liabilities should be recognized apart from goodwill and how they should be measured. <p>Keywords: Acquisition accounting, acquirer, measurement, recognition, ASC 805, Asset purchase, goodwill, Accounting</p>
<p>Classification and Presentation Issues within the Statement of Cash Flows</p>	<p>Web Based Self Study</p>	<p>18-WB-106-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course discusses implementation issues related to classification of certain cash receipts and cash payments, and restricted cash and provides real-life examples to assist organizations in their adoption.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify how to apply the guidance within ASUs 2016-15 and 2016-18. <p>Keywords ASU 2016-15, ASU 2016-18, Cash Flow, ASC 230</p>

<p>Cloud and Business Transformation</p>	<p>Podcast</p>	<p>15-PC-009</p>	<p>Overview</p>	<p>0.08</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Cloud and Business Transformation podcast answers the question "Are you realizing cloud's potential?" Find out how cloud solutions can facilitate more rapid, agile, cost-effective and value-driving business transformations.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Consolidation Accounting - The Consolidation Analysis</p>	<p>Web Based Self Study</p>	<p>19-WB-211</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course introduces consolidation accounting and the two consolidation models in ASC 810 Consolidation. It covers the consolidation analysis steps that an entity follows to determine which consolidation model is the appropriate model to evaluate a legal entity for consolidation.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Recall the two primary consolidation models under ASC 810 Recognize scope exceptions to ASC 810 and to the Variable Interest Entity Model Apply scope exceptions within ASC 810 and the variable interest entities model Identify variable interests held Apply the requirements of ASC 810 when identifying variable interests held Employ the three characteristics used to determine whether or not the entity in question is a variable interest entity. <p>Keywords: Consolidation, ASC 810, Variable Interest Entity, VIE, Accounting</p>

<p>Consolidation Accounting - The Consolidation Models</p>	<p>Web Based Self Study</p>	<p>19-WB-212</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course addresses the two primary consolidation models under ASC 810, the Variable Interest Entity Model and the Voting Interest Entity Model. ASC 810 Consolidation provides consolidation accounting guidance for evaluating whether a legal entity is required to be consolidated by a reporting entity.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify which entity consolidates a variable interest entity (VIE) under the Variable Interest Entity Model Apply the primary beneficiary requirements to determine the primary beneficiary of a VIE Identify which entity consolidates the legal entity under the Voting Interest Entity Model Apply the consolidation principles under the Voting Interest Entity Model. <p>Keywords: Consolidation, variable interest entity (VIE), ASC 810 Consolidation, ASC 810, Voting Interest Entity, Accounting</p>
<p>COSO 2013: Framework Components, Principles, and Points of Focus</p>	<p>Web Based Self Study</p>	<p>17-WB-109</p>	<p>Basic</p>	<p>3.00</p>	<p>3.00</p>	<p>Auditing - 3</p>	<p>This course equips participants with an awareness of COSO's 2013 Framework, which emphasizes the requirements for determining what constitutes effective internal control. It provides participants with in-depth knowledge of the Framework and its five components (Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities) and the associated 17 principles. This course also covers the Framework within the context of an internal control over financial reporting (ICFR) assessment, where the objective is reliable financial reporting and the preparation of financial statements in accordance with U.S. GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall key concepts related to the COSO 2013 Framework identify the five principles that support the Control Environment COSO component, including the related points of focus identify the four principles that support the Risk Assessment COSO component, including the related points of focus identify the three principles that support the Control Activities COSO component, including the related points of focus identify the three principles that support the Information and Communication COSO component, including the related points of focus identify the two principles that support the Monitoring Activities COSO component, including the related points of focus. <p>Keywords: COSO; Framework; 2013; Internal Controls; ICFR; SEC; Components; Principles; Points of Focus; Control Environment; Risk Assessment; Control Activities; Information and Communications; Monitoring Activities; Major Deficiency; Material Weakness; SAPA 11</p>

<p>Critical Questions Boards Should Be Asking About Technology</p>	<p>Podcast</p>	<p>14-PC-002</p>	<p>Overview</p>	<p>0.13</p>	<p>0.00</p>	<p>Clear communication between the board and technology leaders is essential for a productive and profitable future. Learn the key questions that boards should be asking to ensure that the technology strategy and the business strategy are aligned. This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Cybersecurity</p>	<p>Podcast</p>	<p>14-PC-007</p>	<p>Overview</p>	<p>0.15</p>	<p>0.00</p>	<p>From deliberate attacks to unforeseen errors, software failures to web weaknesses, today's IT environment is complex. Boards must have a robust understanding of the threats that exist, be aware of the company's vulnerabilities and have measures in place to counteract the risks. This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda</p>	<p>Web Based Self Study</p>	<p>16-WB-113-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services</p>	<p>This course, intended for non-IT professionals, discusses how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance.</p> <p>The course discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. It also walks participants through a practical case study on how data and analytics can be used to support working capital forecasting.</p> <p>In addition, the course covers highlights from KPMG's CEO survey that included findings on a range of technology issues as well as views on the impact of data and analytics on business and financial operations.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define the importance of data and analytics within an organization list how data and analytics may be leveraged by the CFO / finance function in a value driven and trusted manner. <p>This course is the first of four in a Data and Analytics Series.</p> <p>"Data and Analytics Part II: Transforming the Auditor and Client Interaction" focuses on how D&A is transforming the auditor and client relationship.</p> <p>"Data and Analytics Part III: Digital Innovation" explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making.</p> <p>"Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis" covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.</p> <p>Keywords : data analytics; advanced data analytics; cognitive intelligence; working capital forecasting</p>
<p>Data and Analytics Part II: Transforming the Auditor and Client Interaction</p>	<p>Web Based Self Study</p>	<p>16-WB-114-WC</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Management Services</p>	<p>This course, intended for non-IT professionals, discusses how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance.</p> <p>This course focuses on how data and analytics is transforming the auditor and client relationship, both for external and internal audit. It covers the main technical features as well as the key benefits of a data and analytics enabled audit.</p> <p>In addition, it walks through a practical case study reviewing the specific business and reporting insights that data and analytics can generate during an audit.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify how data and analytics is transforming the auditor and client relationship list the key benefits of a data and analytics enabled audit. <p>This course is the second of four in a Data and Analytics Series.</p> <p>"Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda" discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics.</p> <p>"Data and Analytics Part III: Digital Innovation" explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making.</p> <p>"Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis" covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.</p> <p>Keywords: Data and Analytics, Advisory Services</p>

<p>Data and Analytics Part III: Digital Innovation</p>	<p>Web Based Self Study</p>	<p>16-WB-115-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services</p>	<p>This course, intended for non-IT professionals, looks at how powerful technologies such as advanced data and analytics (D&A) and cognitive intelligence are being adapted for use in auditing, tax and corporate finance.</p> <p>This course explores the implications of how technological innovations, such as cognitive technology, make it possible to analyze large volumes of both structured and unstructured data that is used in operational and financial decision making.</p> <p>In addition, the course includes a case study exploring the practical application of cognitive capabilities in support of the audit.</p> <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> define the importance of cognitive technology identify the benefits of deploying cognitive technology. <p>This course is the third of four in a Data and Analytics Series.</p> <p>“Data and Analytics Part I: Transforming Corporate Finance and the CFO’s Agenda” discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics.</p> <p>“Data and Analytics Part II: Transforming the Auditor and Client Interaction” focuses on how D&A is transforming the auditor and client relationship.</p> <p>“Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis” covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.</p> <p>Keywords: Data analytics, advisory services</p>
<p>Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis</p>	<p>Web Based Self Study</p>	<p>16-WB-116-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services</p>	<p>This course, intended for non-IT professionals, explores how powerful technologies such as advanced data and analytics (D&A) and digital labor are being adapted for use in auditing, tax, and corporate finance.</p> <p>The focus of this course is on the emerging developments in technologies that are changing the delivery of financial tax reporting and compliance and how enterprises are using data and analytics to organize and analyze data for their financial planning decisions. In addition, it covers how companies are deploying digital labor to improve tax and financial reporting effectiveness.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define the importance of emerging technologies in tax reporting and financial analysis identify the benefits of deploying digital labor to improve tax and financial reporting effectiveness. <p>This course is the third of four in a Data and Analytics Series.</p> <p>“Data and Analytics Part I: Transforming Corporate Finance and the CFO’s Agenda” discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics.</p> <p>“Data and Analytics Part II: Transforming the Auditor and Client Interaction” focuses on how D&A is transforming the auditor and client relationship.</p> <p>“Data and Analytics Part III: Digital Innovation” explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making.</p> <p>Keywords: Data analytics; Advanced data analytics; Cognitive intelligence; Working capital forecasting; Advisory Services</p>

<p>Data Privacy in Cross-Border Investigations - Navigating the Minefield</p>	<p>Web Based Self Study</p>	<p>14-WB-114-WC</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Management Services</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>Handling data privacy issues is the greatest challenge in conducting cross-border investigations, according to nearly half of all the respondents in KPMG International's study, "Cross-border Investigations: Are You Prepared for the Challenge?"</p> <p>Foreign data privacy laws and regulations pose a range of obstacles and complications concerning the kinds of data that can be collected and transferred out of the jurisdiction—even if it is the company's own data. Failing to navigate this minefield can significantly impede a cross-border investigation and result in added expenses, sanctions and, in some cases, prosecution.</p> <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> describe data privacy laws around the globe recognize leading practices for collecting, reviewing and removing data in cross-border investigations define confidentiality and disclosure requirements in foreign jurisdictions. <p>This course is the second of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Avoiding Missteps with Cross-Border Investigations" describes the challenges of these investigations and keys to success. "Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation" summarizes the importance of careful attention to the form and content of a report. "Remediation After a Cross-Border Investigation - The Unanticipated Challenges" covers the process of identifying and implementing remedial actions.</p>
<p>Embracing Disruption</p>	<p>Podcast</p>	<p>14-PC-004</p>	<p>Overview</p>	<p>0.17</p>	<p>0.00</p>	<p>Disruptive technologies are creating new markets, new customers, new mindsets and new competitors. Understanding and balancing opportunities and risks should be a key area of focus for directors.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>Foreign Exchange</p>	<p>Web Based Self Study</p>	<p>20-WB-217</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>This course provides guidance on the general principles of accounting for foreign currency matters in accordance with ASC 830, including how to determine an entity’s functional currency, account for foreign currency transactions, and translate financial statements into the functional currency of the parent.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify foreign currencies and which currency is more valuable from an exchange rate compute the foreign exchange gains and losses given changes in exchange rates apply the functional currency concept based on the entity’s primary economic environment recall the measurement requirements and accounting for foreign currency transactions recall the accounting requirements for translation of financial statements. <p>Keywords: Foreign Currencies, Foreign Exchange, ASC 830</p>
<p>Fostering a Culture of Innovation</p>	<p>Podcast</p>	<p>14-PC-005</p>	<p>Overview</p>	<p>0.10</p>	<p>0.00</p>	<p>Boards must set a tone for innovation that is bold, yet thoughtful, while CIOs need to quantify and communicate the risks and rewards of innovation.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board’s Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors’ responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>GAAP for Tax Reform</p>	<p>Web Based Self Study</p>	<p>18-WB-101-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.00</p>	<p>Taxes - 1</p>	<p>This course focuses on the accounting for and implementation of the more complex aspects of US tax reform, including guidance from regulators and standard setters.</p> <p>By the end of the course, participants should be able to: identify the accounting and implementation issues for the more complex aspects of the tax reform identify the most significant effects of tax reform on companies' financial statements understand key auditing considerations surrounding tax reform. Keywords GAAP, Tax reform, regulators, standard setters, US tax reform</p>
<p>Goodwill Impairment: Applying a Simplified Approach</p>	<p>Web Based Self Study</p>	<p>17-WB-110-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course addresses the changes to the goodwill impairment model resulting from ASU 2017-04, as well as practical impairment considerations.</p> <p>By the end of the course, participants should be able to: identify the key changes in ASU 2017-04 recall disclosure and transition guidance arising from ASU 2017-04 recognize practical application of the impairment model. Keywords ASU 2017-04, goodwill, impairment, transition, disclosure</p>

<p>Hacking the Cloud</p>	<p>Podcast</p>	<p>15-PC-008</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>TheHacking the Cloud podcast discusses the reality that multiple cyber security events have forced cloud service providers to strengthen their security measures. While “bad actor” hackers will always find new ways to break into systems, cloud service providers are being equally proactive in building effective barriers to thwart these malicious cyber-attacks.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Hedge Accounting Qualification</p>	<p>Web Based Self Study</p>	<p>19-WB-204</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>In this module, you will learn about the criteria to qualify for hedge accounting, as prescribed by ASC 815 Derivatives and Hedging, and the effectiveness requirements to maintain hedge qualification. There is strict criteria prescribed by ASC 815 that must be met in order to apply hedge accounting. It is important that you know the hedge qualification criteria to ensure that hedge accounting is applied appropriately.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the documentation requirements to qualify for hedge accounting Recognize the hedge accounting qualification requirements for hedge items and the risk being hedged Recognize the hedge accounting qualification requirements for the hedging instrument Recall the effectiveness requirements to qualify for hedge accounting. <p>Keywords: Hedging, Hedge Accounting, Derivatives, Derivatives and Hedging, Accounting</p>

IFRS - 2017 Year-end Update	Web Based Self Study	18-WB-105-WC	Update	0.83	1.00	Accounting - 1	<p>This course summarizes the key 2017 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements.</p> <p>By the end of this course, participants should be able to: recall the key projects in the current IASB work plan recognize changes to the IFRS standards for 2017 which are effective in 2018 and beyond identify the latest IFRIC interpretations.</p>
IFRS - 2018 Year-end Update	Web Based Self Study	18-WB-114-WC	Update	0.83	1.00	Accounting – 1	<p>This course summarizes the key 2018 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements. This includes the IASB and IFRS Interpretation Committee recent activities, the lessons learned from the revenue and financial instruments standards, implementation of the new lease guidance, tax reform, new definition of a business and more.</p> <p>By the end of this course, participants should be able to: recall the key projects in the current IASB work plan recognize changes to the IFRS standards for 2018 which are effective in 2019 and beyond identify the latest IFRIC interpretations.</p> <p>Keywords IFRS, IFRIC, IASB, IFRIC 23, IFRS 16, IFRS 3, Accounting Standards Update</p>

<p>IFRS - Agriculture -- IAS 41</p>	<p>Web Based Self Study</p>	<p>17-WB-479</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course explains the accounting and disclosure requirements of IAS 41 Agriculture. By the end of this course, participants should be able to: identify the scope and objective of IAS 41 identify recognition and measurement requirements for biological assets and agricultural produce identify presentation and disclosure requirements of IAS 41.</p> <p>Keywords: IFRS, IAS 41, Agriculture, Accounting</p>
<p>IFRS - Application of IAS 38 - Technical Feasibility</p>	<p>Web Based Self Study</p>	<p>17-WB-604</p>	<p>Intermediate</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course demonstrates how the criteria for capitalization of development costs are applied in different industries, through the use of case studies using examples from three different industries. The course also shows the distinction between the research phase and the developments phase, and explains which types of costs should be capitalized. The course covers application guidance for concepts covered under IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38, which is a suggested prerequisite for this course.</p> <p>By the end of this course, participants should be able to: apply the requirements of IAS 38 for capitalization of certain development costs to different kinds of development projects in different industries identify the types of costs that are included in the carrying amount of intangible assets identify the differences between U.S. GAAP and IFRS with respect to the recognition and measurement of internally-generated intangible assets.</p> <p>Keywords: IFRS, IAS 38, Development Costs, Accounting</p>

<p>IFRS - Business Combinations -- IFRS 3</p>	<p>Web Based Self Study</p>	<p>17-WB-477</p>	<p>Basic</p>	<p>0.00</p>	<p>12.00</p>	<p>Accounting - 2</p>	<p>This course provides an overview of IFRS 3 and explains the acquisition method, measurement and recognition principles and disclosures required by IFRS 3 via interactive examples.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the scope of IFRS 3 determine whether a transaction or other event is a business combination calculate the consideration transferred recall and apply initial and subsequent recognition and measurement principles for the identifiable assets acquired, the liabilities assumed, and any non-controlling interests in the acquiree recall and apply exceptions to the general recognition and measurement principles recall and apply requirements of IFRS 3 to a business combination achieved in stages and to a business combination achieved without transferring consideration identify disclosures required by IFRS 3. <p>Keywords: IFRS, Business Combinations, IFRS 3, Accounting</p>
<p>IFRS - Classification and Measurement of Financial Instruments -- IAS 39</p>	<p>Web Based Self Study</p>	<p>18-WB-456A</p>	<p>Basic</p>	<p>1.00</p>			<p>This course provides the key principles for classifying & measuring financial instruments under IFRS through interactive examples & comparisons to US GAAP. This course also helps with classification of financial instruments into appropriate categories, and determining the propriety of the initial recognition and subsequent measurement of financial instruments.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify financial instruments which are included or excluded from the scope of IAS 39. <p>This course will also help you classify financial instruments into appropriate categories, and determine the propriety of the initial recognition and subsequent measurement of financial instruments.</p> <p>Keywords:IFRS, IAS 39, Classification and Measurement of Financial Instruments, Accounting</p> <p>This course is not CPE-eligible.</p>

<p>IFRS - Consolidations -- IFRS 10 and 12</p>	<p>Web Based Self Study</p>	<p>17-WB-605</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course explains the control model in IFRS 10 Consolidated Financial Statements and required disclosures in IFRS 12 Disclosures of Interests In Other Entities. The course also explains presentation requirements for non-controlling interests, consolidation accounting requirements and accounting for a loss of control.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the scope and core principles of IFRS 10 recall the control model in IFRS 10 identify how to apply consolidation accounting in accordance with IFRS 10 recall how to account for non-controlling interests and for a loss of control identify the disclosure requirements in IFRS 12. <p>Keywords: IFRS, IFRS 10, IFRS 12, Consolidations, Accounting</p>
<p>IFRS - Debt and Equity Classifications -- IAS 32</p>	<p>Web Based Self Study</p>	<p>17-WB-476</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course provides an introduction to IAS 32, Financial Instruments: Presentation and its requirements for debt and equity classification.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the definition of a financial instrument and whether various instruments are treated as debt or equity under IFRS identify financial instrument settlement provisions and their impact on classification in the financial statements identify compound instruments, the corresponding bifurcation process, and their accounting impact on the financial statements identify transaction costs for debt, equity, and compound instruments and how to account for those transaction costs under IFRS assess the classification and accounting treatment for treasury shares and dividends paid on liability and equity instruments. <p>Keywords: IFRS, IAS 32, Debt and Equity Classifications, Accounting</p>

<p>IFRS - Derecognition -- IFRS 9</p>	<p>Web Based Self Study</p>	<p>18-WB-475</p>	<p>Basic</p>	<p>2.00</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course provides an introduction to derecognition of financial assets and liabilities (IFRS 9). By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify requirements of the nine-step model for derecognition of financial assets select the appropriate steps in the nine-step model for derecognition of financial assets determine the accounting for transfers of financial assets qualifying and not qualifying for derecognition recall the criteria for derecognizing financial liabilities recall the accounting for financial liabilities when modification of terms occurs identify the general impact of the IFRS derecognition model on securitization structures apply requirements of IFRS 9 for derecognition of financial assets and liabilities to specific situations. <p>Keywords: Derecognition; Financial Instruments; IFRS 9; Accounting</p>
<p>IFRS - Employee Benefits Amended -- IAS 19 and IFRIC 14</p>	<p>Web Based Self Study</p>	<p>17-WB-602</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course explains the different categories of employee benefits and how to account for each type of employee benefits under IAS 19. The course also provides presentation and disclosure requirements for post-employment benefits.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the scope and objectives of IAS 19 Employee Benefits identify the four categories of employee benefits identify the appropriate accounting treatment and presentation and disclosure requirements for post-employment benefits, including the determination of whether a post-employment plan is a defined contribution plan or a defined benefit plan identify the appropriate accounting treatment and presentation and disclosure requirements for short-term employee benefits, other long-term employee benefits, and termination benefits identify the major differences between IFRS and U.S. GAAP with respect to employee benefits. <p>Keywords: IAS 19, IFRIC 14, Employee Benefits, Accounting</p>

IFRS - Financial Instruments Classification and Measurement -- IFRS 9	Web Based Self Study	17-WB-487	Basic	1.00	1.00	Accounting - 1	<p>This course provides an overview of requirements in IFRS 9 with respect to classification and measurement of financial instruments and differences between IFRS 9 and US GAAP (ASU 2016-01).</p> <p>By the end of this course, participants should be able to: recall classification and measurement requirements for financial instruments in IFRS 9 identify key differences when classifying and measuring financial instruments under IFRS 9 and US GAAP.</p> <p>Keywords: IFRS, IFRS 9, Financial Instruments, Classification and Measurement, Accounting</p>
IFRS - Financial Instruments Impairment -- IFRS 9	Web Based Self Study	17-WB-488	Basic	1.00	1.00	Accounting - 1	<p>This course provides overview of requirements in IFRS 9 with respect to impairment and differences between IFRS 9 and US GAAP (ASU 2016-13).</p> <p>By the end of this course, participants should be able to: recall impairment requirements in IFRS 9 identify key differences between IFRS 9 and US GAAP (ASC Topic 326) with respect to impairment.</p> <p>Keywords: IFRS, IFRS 9, Financial Instruments, Impairment, Accounting</p>

<p>IFRS - First-Time Adoption of International Financial Reporting Standards -- IFRS 1</p>	<p>Web Based Self Study</p>	<p>18-WB-457</p>	<p>Basic</p>	<p>0.00</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course provides an overview of transition requirements, mandatory exceptions and mandatory exemptions available on the first-time adoption of IFRS.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the general requirements to be applied when an entity adopts IFRS and prepares its first IFRS financial statement identify the mandatory exceptions and optional exemptions granted by IFRS 1 recognize the process of adoption and conversion to IFRS identify the presentation and disclosure requirements including the required reconciliations when an entity prepares its first IFRS financial statements apply IFRS 1 to specific scenarios related to applicability, mandatory exceptions and optional exemptions, transition adjustments, and required financial statements and reconciliations. <p>Keywords: First-Time Adoption of International Financial Reporting Standards; IFRS 1; Accounting</p>
<p>IFRS - Foreign Exchange Rates and Financial Reporting -- IAS 21 and IAS 29</p>	<p>Web Based Self Study</p>	<p>18-WB-483</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an overview of IAS 21 and IAS 29; explains recognition for foreign currency transactions and translation of the financial statements into a presentation currency via interactive examples and comparison to U.S. GAAP; and explains required disclosures. The course also provides an overview of the restatement process for the financial statements of an entity whose functional currency is that of hyperinflationary economy.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify how to determine an entity's functional currency. apply requirements of IAS 21 to translate foreign currency transactions & balances into an entity's functional currenc. identify how to translate financial statements into a presentation currency (if the presentation currency differs from the functional currency) identify characteristics indicating that an economy is hyperinflationary recall basic restatement procedures of financial statements whose functional currency is that of a hyperinflationary economy in accordance with IAS 29 identify the presentation & disclosure requirements of IAS 21 & IAS 29 identify requirements for translating foreign currency transactions & balances into an entity's company's functional currency. <p>Keywords: IAS 21; IAS 29; Foreign currency transactions; Translation of the financial statements; Foreign Exchange Rates; Financial Reporting; Accounting</p>

<p>IFRS - IAS 36 - Application Issues - Impairment of Long-Lived Assets and Goodwill</p>	<p>Web Based Self Study</p>	<p>17-WB-603</p>	<p>Intermediate</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>Through the use of a case study, this course explains how cash generating units are determined for testing for impairment under IAS 36. The course also explains how the recoverable amount of an asset or a cash-generating unit is calculated, how the impairment charge is allocated to the underlying assets in a cash generating unit, and how the reversal of impairment is accounted for. The course describes the presentation and disclosure requirements for impairment of assets. The course covers application guidance for concepts covered under IFRS – Impairment of Assets IAS 36, which is a recommended prerequisite for this course.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize requirements in IAS 36 with respect to determining recoverable amount, identification of cash generating unit, timing of impairment testing and other considerations for impairment testing apply the principles of IAS 36 to determine the recoverable amount of an asset or CGU apply the principles of IAS 36 to calculate impairment loss under IFRS and U.S. GAAP apply the principles of IAS 36 to allocate an impairment loss to assets within a CGU apply the principles of IAS 36 to determine the amount of reversal of an impairment loss identify the differences between IFRS and U.S. GAAP with respect to the impairment of long-lived assets and goodwill. <p>Keywords: IFRS, IAS 36, Long-Lived Assests, Goodwill, Accounting</p>
<p>IFRS - Impairment of Assets - IAS 36</p>	<p>Web Based Self Study</p>	<p>18-WB-454</p>	<p>Basic</p>	<p>0.67</p>	<p>0.50</p>	<p>Accounting - 0.5</p>	<p>This course explains the key principles of asset impairment under IFRS through interactive examples and comparisons to U.S. GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall how the asset’s recoverable amount is determined compute recoverable amount and impairment loss recall the methodology for intangible asset, including goodwill, impairment testing under IFRS identify appropriate accounting for reversals of impairment. <p>Keywords: Impairment of Assets; IAS 36; Recoverable amount; Accounting</p>

<p>IFRS - Income Taxes -- IAS 12</p>	<p>Web Based Self Study</p>	<p>18-WB-465</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This course provides an introduction to IAS 12, Income Taxes.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> compute current and deferred taxes identify general recognition and measurement principles in IAS 12 determine the tax rates to be used. Identify the exceptions for recognizing a DTL or DTL identify considerations for recognition of deferred taxes for investments in subsidiaries, equity method investments and business combinations identify how deferred taxes are recognized for uncertain tax positions, forex differences, and share-based payments identify disclosures and presentation requirements in IAS 12 identify permanent and temporary differences identify requirements of IFRIC 23 and compute amounts for to tax uncertainties. <p>Keywords: IAS 12; Income Taxes; Accounting</p>
<p>IFRS - Interim Financial Reporting and Impairment (IAS 34, IFRIC 10)</p>	<p>Web Based Self Study</p>	<p>17-WB-478</p>	<p>Basic</p>	<p>1.25</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course is intended to explain accounting and disclosure requirements of IAS 34 Interim Financial Reporting and IFRIC 10 Interim Financial Reporting and Impairment.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the components, form, and content of interim financial statements Identify the periods for which interim financial reports are to be presented Apply the recognition and measurement principles in an interim financial report Identify common interim financial reporting issues Identify the key differences between IFRS and U.S. GAAP as they relate to interim financial reporting. <p>Keywords: IFRS, IAS 34, IFRIC 10, Accounting, Financial Reporting, Impairment</p>

<p>IFRS - Inventories -- IAS 2</p>	<p>Web Based Self Study</p>	<p>17-WB-469</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course provides an introduction to IAS 2, Inventories.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> Identify items in scope of IAS 2 Inventories Identify costs that comprise inventories Define and apply the measurement principles under IAS 2 Define the key differences between IFRS and US GAAP. <p>Keywords: IFRS, IAS 2, Inventories, Accounting</p>
<p>IFRS - Investment Property -- IAS 40</p>	<p>Web Based Self Study</p>	<p>19-WB-470</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an introduction to IAS 40, Investment Property.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Define and identify types of investment property Describe the recognition and measurement criteria for investment property Describe how to account for transfers and disposals Describe the related disclosure requirements Explain differences in IFRS and U.S. GAAP relating to investment property. <p>Keywords: Investment Property; IAS 40; Accounting</p>

<p>IFRS - Joint Ventures -- IFRS 11 and IAS 28</p>	<p>Web Based Self Study</p>	<p>17-WB-606</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course explains the different types of joint arrangements and how to account for each type of joint arrangement. The course also explains the concept of significant influence and how it is determined. Additionally, this course explains the equity method of accounting for joint ventures and investments in associates, including the treatment of transactions between the investor and the investee.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify and account for the different types of joint arrangements, distinguishing between joint operations and joint ventures identify investments in associates and define significant influence apply equity method accounting to joint ventures and investments in associates. <p>Keywords: IFRS, IFRS 11, IAS 28, Joint Ventures, Accounting</p>
<p>IFRS - Presentation of Financial Statements -- IAS 1 and IAS 10</p>	<p>Web Based Self Study</p>	<p>17-WB-464</p>	<p>Basic</p>	<p>0.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an overview to presentation of financial statements, including events after the reporting period (IAS 1 & IAS 10).</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall scope of IAS 1 recall the purpose of financial statements identify features of financial statements identify the structure and content of financial statements identify IFRS accounting and disclosure requirements for events after the reporting period. <p>Keywords: IFRS, IAS 1, IAS 10, Presentation of Financial Statements, Accounting</p>

<p>IFRS - Provisions and Contingent Liabilities and Contingent Assets -- IAS 37</p>	<p>Web Based Self Study</p>	<p>17-WB-455</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides the key principles of liability recognition and measurement under IFRS through interactive examples & comparisons to US GAAP.</p> <p>By the end of this course participants should be able to: Define provisions, liabilities, contingent liabilities, and contingent assets Identify and apply recognition and measurement requirements for provisions and liabilities Identify the major recognition and measurement differences between IFRS and U.S. GAAP with respect to liabilities.</p> <p>Keywords: IFRS, IAS 37, Provisions, Contingent Liabilities, Contingent Assets, Accounting</p>
<p>IFRS - Revenue from Contracts with Customers -- IFRS 15 and ASC 606</p>	<p>Web Based Self Study</p>	<p>18-WB-486</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course focuses on differences between IFRS 15 and ASC 606.</p> <p>By the end of this course, participants should be able to: recall requirements of IFRS 15 identify differences between IFRS 15 and ASC 606.</p> <p>Keywords: IFRS, IFRS 15, ASC 606, Revenue, Accounting</p>

<p>IFRS - Selected Disclosures - Financial Instruments - Disclosures and Related Party Disclosures and Operating Segments -- IFRS 7 IAS 24 and IFRS 8</p>	<p>Web Based Self Study</p>	<p>17-WB-461</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This course provides an introduction to presentation of certain selected disclosures for financial instruments under IFRS 7, related party disclosures under IAS 24 and operating segments under IFRS 8.</p> <p>At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the purpose, scope, and application of selected IFRS disclosure standards: IFRS 7 Financial Instruments: Disclosures IAS 24 Related Party Disclosures IFRS 8 Operating Segments identify key features and requirements of IFRS 7 Financial Instruments: Disclosures identify key features and requirements of IAS 24 Related Party Disclosures identify key features and requirements of IFRS 8 Operating Segments identify the key differences between IFRS and US GAAP as they relate to selected disclosures. <p>Keywords: Financial Instruments - 825; Notes to Financial Statements - 235; Related Party Disclosures - 850; Segment Reporting - 280; Financial Instruments - Presentation and Disclosure - IFRS 7; Related Parties - IAS 24; Operating Segments - IFRS 8; Accounting</p>
<p>IFRS - Share-based Payments -- IFRS 2</p>	<p>Web Based Self Study</p>	<p>18-WB-462</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This course provides an overview of IFRS 2 Share-based Payment via interactive examples and comparisons to U.S. GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the differences between equity-settled, cash-settled, and compound share-based payment transactions identify the recognition, measurement, and attribution for share-based payment transactions determine how to classify share-based payment awards determine the impact of modifications to a share-based payment plan determine the impact of share-based payment transactions on accounting for income taxes identify the disclosure requirements for share-based payment transactions identify vesting conditions and amounts to recognize in the financial statements. <p>Keywords: Employee Compensation Arrangements; Share-based Payments - IFRS 2; Accounting</p>

<p>IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38</p>	<p>Web Based Self Study</p>	<p>17-WB-453</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides the key principles of asset recognition and measurement under IFRS through interactive examples and comparisons to US GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify tangible and intangible assets recall the recognition and measurement criteria for tangible and intangible assets assess the appropriateness of accounting for subsequent costs related to tangible and intangible assets identify the major recognition and measurement differences between IFRS and U.S. GAAP with respect to accounting for tangible and intangible assets. <p>Keywords: IFRS, IAS 16, IAS 38, Tangible Assets, Intangible Assets, Accounting</p>
<p>IFRS - Tangible and Intangible Assets Part II - Disposals Replacements AHFS and Disc Ops -- IAS 16 IAS 38 and IFRS 5</p>	<p>Web Based Self Study</p>	<p>17-WB-460</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This course provides an overview of the retirement and disposal criteria applicable for tangible and intangible assets, criteria and treatment for classifying assets as held for sale or as discontinued operations, and the related disclosure requirements under IFRS.</p> <p>We recommend completing IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38 prior to taking this self-study.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the retirement and disposal criteria applicable for tangible and intangible assets Identify the criteria for classifying tangible and intangible assets as held for sale or as discontinued operations Identify the measurement and presentation requirements for assets held for sale, discontinued operations, and retirements Assess the allocation of goodwill when a portion of a cash-generating unit is disposed of or internally restructured Identify the presentation and disclosure requirements for tangible and intangible assets Apply IFRS presentation and measurement requirements regarding assets held for sale and disc ops to selected transactions. <p>Keywords: IFRS, IAS 16, IAS 38, IFRS 5, Tangible Assets, Intangible Assets, Accounting</p>

<p>IFRS 16 Leases</p>	<p>Web Based Self Study</p>	<p>18-WB-609</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course explains when to apply IFRS 16 and lessee and lessor accounting models in IFRS 16. The course also highlights differences between IFRS and US GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall requirements of IFRS 16 Leases with respect to scope, lease definition, lessee and lessor accounting recall requirements of IFRS 16 with respect to sale-and-leaseback transactions, subleases and investment property apply requirements in IFRS 16 to identify a lease and to determine the initial and subsequent accounting, including measurement of the lease liability and right-of-use assets apply requirements of IFRS 16 to sale-and-leaseback transactions and subleases. Recognize the key differences between IFRS 16 Leases and ASC Topic 842 Leases. <p>Keywords: leases, IFRS 16, lessee, lessor, accounting, sale-and-leaseback transactions, ASC Topic 842</p>
<p>IFRS 17 Insurance Contracts</p>	<p>Web Based Self Study</p>	<p>18-WB-104-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course discusses the principles of accounting for insurance contracts under IFRS 17 and summarizes the general measurement model. The course also discusses transition to the model and important financial and non-financial considerations for companies as they implement the standard.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall the types of contracts that are covered in the scope of IFRS 17 recognize IFRS 17's General Measurement Model (GMM) identify potential accounting changes that may impact insurers. <p>Keywords IFRS 17, insurance contracts, GMM, contracts, insurers, general measurement model</p>

<p>IFRS Derivatives and Embedded Derivatives -- IFRS 9</p>	<p>Web Based Self Study</p>	<p>18-WB-466A</p>	<p>Basic</p>	<p>1.25</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an introduction to derivatives and embedded derivatives in accordance with IFRS 9 Financial Instruments.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the objectives and scope of IFRS 9 as they relate to derivatives and embedded derivatives identify a derivative and how to account for it identify whether a contract to buy or sell a non-financial item should be accounted for as a derivative identify an embedded derivative determine whether an embedded derivative should be separated from the host contract, and the related accounting treatment. - Identify when reassessment of an embedded derivative is required <p>apply IFRS 9 in specific situations to identify derivatives and embedded derivatives, determine whether to account for certain contracts as derivatives and whether to separate the embedded derivatives and related accounting.</p> <p>Keywords:Derivatives and Embedded Derivatives, IFRS 9</p>
<p>IFRS Hedging - 2019</p>	<p>Web Based Self Study</p>	<p>18-WB-466B</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1.0</p>	<p>This course provides an introduction to hedge accounting in accordance with IFRS 9.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify qualifying hedging instruments and hedged items determine the type of hedging relationship and related accounting determine when fair value option can be applied as an alternative to hedge accounting <p>identify requirements for hedge accounting, including hedge effectiveness, documentation, rebalancing and discontinuing hedge accounting</p> <p>recall differences between IFRS 9 and US GAAP (ASU 2017-12) related to hedge accounting.</p> <p>Keywords:Hedge Accounting — IFRS 9</p>

<p>Ignite Change: The Build Objective</p>	<p>Web Based Self Study</p>	<p>19-WB-803</p>	<p>Basic</p>	<p>3.50</p>	<p>3.50</p>	<p>Management and Orga</p>	<p>This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on using technology for business solutions that enables the organization to understand data as efficiently as possible.</p> <p>When you complete this course, you will be able to:</p> <ul style="list-style-type: none"> Recognize the technology components included in an integrated finance technology design Identify the capabilities being delivered by Finance in the Build objective of the finance value chain Recognize the underlying competencies and skills needed specific to the Build objective Recognize the type of roles present in the Build objective and the related financial processes. <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords:future of finance, disruption, agile, technology, new business models, finance value chain, CGMA Competency Framework, new skills and competencies, Business Management and Organization</p>
<p>Ignite Change: The Engage Objective</p>	<p>Web Based Self Study</p>	<p>19-WB-804</p>	<p>Basic</p>	<p>3.00</p>	<p>3.00</p>	<p>Management and Orga</p>	<p>This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on how to engage with the business and how to influence the business to do things differently.</p> <p>When you complete this course, you will be able to:</p> <ul style="list-style-type: none"> Identify the capabilities being delivered by Finance in the Engage objective of the finance value chain Recognize the underlying competencies and skills needed specific to the Engage objective Recognize the type of roles present in the Engage objective and he related financial processes. <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords:future of finance, disruption, agile, technology, new business models, finance, Business Management and Organization</p>

<p>Ignite Change: The Plan Objective</p>	<p>Web Based Self Study</p>	<p>19-WB-805</p>	<p>Basic</p>	<p>2.50</p>	<p>2.50</p>	<p>Management and Organization</p>	<p>This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on how to understand the finances of the organization collectively to ensure accurate planning for the future.</p> <p>When you complete this course, you will be able to: Identify the capabilities being delivered by Finance in the Plan objective of the finance value chain Recognize the underlying competencies and skills needed specific to the Plan objective Recognize the type of roles present in the Plan objective and the related financial processes.</p> <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords:future of finance, disruption, agile, technology, new business models, finance, Business Management and Organization</p>
<p>Ignite Change: The Run Objective</p>	<p>Web Based Self Study</p>	<p>19-WB-806</p>	<p>Basic</p>	<p>2.50</p>	<p>2.50</p>	<p>Management and Organization</p>	<p>This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on driving value through efficiency and running the finance team.</p> <p>When you complete this course, you will be able to: Identify the capabilities being delivered by Finance in the Run objective of the finance value chain Recognize the underlying competencies and skills needed specific to the Run objective Recognize the type of roles present in the Run objective and the related financial processes.</p> <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords:future of finance, disruption, agile, technology, new business models, finance value chain, CGMA Competency Framework, new skills and competencies, Business Management and Organization</p>

<p>Impairment of goodwill</p>	<p>Web Based Self Study</p>	<p>20-WB-215</p>	<p>Basic</p>	<p>1.00</p>	<p>0.50</p>	<p>Accounting – 0.5</p>	<p>This course provides an overview of accounting for goodwill and the requirements outlined in ASC Subtopic 350-20. Such requirements relate to identifying reporting units and allocating goodwill to those reporting units and testing goodwill for impairment. This course also includes the upcoming changes to the goodwill impairment test and presentation and disclosure requirements.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> determine an entity’s reporting unit, which is the level at which goodwill is tested for impairment recall how to apply the steps for goodwill impairment testing under ASC 350-20 recognize the changes to goodwill impairment testing when ASU 2017-04 becomes effective calculate goodwill impairment in accordance with ASC 350-20 and ASU 2017-04 identify the presentation and disclosure requirements related to the impairment of goodwill. <p>Keywords ASC 350-20, Goodwill, Impairment, ASU 2017-04</p>
<p>Introduction to Hedge Accounting</p>	<p>Web Based Self Study</p>	<p>19-WB-205</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>In this module, you will learn about what hedging is, and the accounting for cash flow, fair value and net investment hedges under ASC 815. Entities are exposed to risks, some of which they hedge with derivative instruments. It is important to understand the hedge strategies that can be employed, as well as the special accounting for these hedges under ASC 815. This course covers the difference between economic hedging and hedge accounting, the different types of hedging strategies – fair value hedges, cash flow hedges and net investment hedges – and the accounting for qualifying hedges.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Define economic hedging and hedge accounting Distinguish between the different types of hedging strategies Recall the accounting for qualifying hedges. <p>Keywords:Hedging, Hedge Accounting, Derivatives, Derivatives and Hedging, Accounting</p>

<p>Introduction to IFRS and its Framework</p>	<p>Web Based Self Study</p>	<p>19-WB-451</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>IFRS - Introduction to IFRS and its Framework is a 1-hour interactive web-based self study that provides an introduction to IFRS. The course will include an overview of the IASB and its objectives and describe the fundamentals of the IFRS framework.</p> <p>By the end of this course, participants should be able to: Describe the objectives of the IASB and the increased use of IFRS worldwide Explain what it means to comply with IFRS Identify the key concepts within the IFRS framework.</p> <p>Keywords: Introduction to IFRS; IFRS Framework; Accounting</p>
<p>Introduction to Internal Control Over Financial Reporting</p>	<p>Web Based Self Study</p>	<p>16-WB-106</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Auditing - 1</p>	<p>This course provides participants a context and background for internal controls, an understanding of the differences between an integrated audit and a financial statement audit, and an overview of typical components of an ICFR Framework.</p> <p>By the end of this course, participants should be able to: recall the ICFR background, historical and contextual information contrast an integrated audit with a financial statement audit recall why Internal Controls exist, including General Computer Controls (GCCs) identify components of an ICFR Framework: compliance roles and responsibilities self-assessment process iCFR program management documentation tool.</p> <p>Keywords: Internal control over financial reporting; SOX; Sarbanes Oxley; PCAOB AS No. 5; COSO 2013 Framework; Integrated audit; Auditing; ICFR Framework; General computer controls; IT general controls</p>

<p>Introduction to Processes, Risks, and Controls</p>	<p>Web Based Self Study</p>	<p>17-WB-110</p>	<p>Basic</p>	<p>1.67</p>	<p>2.00</p>	<p>Auditing - 2</p>	<p>This course provides context to and an awareness of processes, risks, and controls within an organization's operations. This foundational course highlights the importance of understanding the overall business process in order to recognize its risks and to identify and test controls to mitigate those risks.</p> <p>The course also introduces participants to risk considerations related to fraud. Fraud awareness is highlighted to provide participants with knowledge that will help them identify potential fraud areas when evaluating risks.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize how enterprise risk management and COSO influence an organization's processes, risks, and controls define a business process recognize various types of risks identify various types of controls identify fraud categories, drivers, and prevention and detection methods. <p>Keywords: Internal Controls; Risks; Processes; COSO; ERM; Enterprise Risk Management; Fraud; Testing Controls</p>
<p>Investments in Debt Securities</p>	<p>Web Based Self Study</p>	<p>19-WB-206</p>	<p>Intermediate</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course introduces the accounting for the various classifications of debt securities, including subsequent measurement and impairment considerations according to the current guidance in ASC 320. It ends with a look at the disclosure requirements. Many entities choose to hold debt securities in their portfolio. Because of the prominence of debt securities across a wide variety of industries and portfolios, understanding the proper recognition and measurement according to ASC 320 is important.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Distinguish between the three classifications of debt securities in ASC 320 Determine the effective interest rate for debt securities in accordance with ASC 320 Apply the classification requirements to debt securities in accordance with ASC 320 Apply the guidance for the effective interest rate method to debt securities in accordance with ASC 320 Recall the accounting requirements of debt securities deemed other-than-temporarily impaired Apply the accounting requirements in ASC 320 for other-than-temporary impairment Recall the disclosure requirements for debt security. <p>Keywords:Debt, Securities, Equity, EPS; Financial Instruments, Accounting</p>

<p>Investments in equity securities</p>	<p>Web Based Self Study</p>	<p>19-WB-207</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course introduces the accounting and reporting requirements for investments in equity securities and other ownership interests in an entity within the scope of ASC 321. It also provides an overview of the equity method of accounting set out in ASC 323. Many entities hold equity securities in their portfolio and the accounting guidance in this area is complex. Therefore, understanding the proper recognition and measurement according to ASC 321 and ASC 323 is important.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Determine whether investments in equity securities and other ownership interests are within the scope of ASC 321 Distinguish between investments that have a readily determinable fair value and those that do not Recognize the requirements for the use of the measurement alternative for equity securities and other ownership interests Apply the guidance in ASC 321 for measurement alternative for equity securities and other ownership interests Recognize the requirements for the use of the equity method of accounting. <p>Keywords: ASC 321, ASC 323, Equity method of accounting, equity accounting, Accounting</p>
<p>Issuance of Debt and Equity Securities - Debt versus equity classification</p>	<p>Web Based Self Study</p>	<p>19-WB-214</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>This course covers the differences between debt and equity from an accounting perspective and the guidelines provided in U.S. GAAP to distinguish between debt and equity classification. Debt and equity play a key role in the analysis of an entity's financial position and is therefore a focus of users of the financial statements. Classification of an instrument as debt or equity may be complex as often these instruments carry characteristics of both liabilities and equity.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall the characteristics of debt and equity and the process of how instruments are analyzed for debt versus equity classification under U.S. GAAP and how the various ASC Topics impact the classification of these instruments determine whether financial instruments are within the scope of ASC 480 for the purposes of properly classifying it as debt or equity recall the requirements for an instrument to be excluded from the scope of ASC 815-40 and recognized as an equity instrument, rather than a derivative asset or liability identify the requirements for when temporary equity is presented and how it is measured apply the guidance in U.S. GAAP to determine proper classification and measurement of instruments with characteristics of both debt and equity. <p>Keywords: ASC 815-40, Debt and Equity, Debt, Equity, Financial Instruments, ASC 480</p>

<p>Issuance of Debt and Equity Securities - Introduction to Accounting and Reporting</p>	<p>Web Based Self Study</p>	<p>19-WB-213</p>	<p>Intermediate</p>	<p>1.17</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course covers the basic definitions of debt and equity securities and provides an overview of basic accounting and reporting issues surrounding the initial and subsequent recognition when these instruments are issued by an entity. Debt and equity play a key role in the analysis of an entity's financial position, liquidity, and capital-raising capacity and is therefore a focus of users of the financial statements.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recall types of debt and equity instruments commonly issued by entities identify the proper accounting and reporting requirements for basic debt issuances under U.S. GAAP recognize the appropriate accounting and reporting for extinguishments and modifications of debt under U.S. GAAP identify the proper accounting and reporting requirements for basic equity issuances under U.S. GAAP apply the appropriate accounting and reporting to common debt and equity issuances and subsequent transactions an entity typically would execute. <p>Keywords:Debt and Equity, Debt, Equity, Financial Instruments, Accounting</p>
<p>Lease Identification, Components, and Key Concepts (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-101</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers lease identification, components, and key concepts applicable to lessees and lessors under the standard.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify the components of a lease recall key definitions and concepts related to lease accounting determine the appropriate accounting treatment for various lease and non-lease components of a contract. <p>This course is the first of four that make up the Leases (Topic 842) series.</p> <ul style="list-style-type: none"> “Lessee Accounting and Transition (Topic 842)” covers key aspects of the standard that relate to lessee accounting. “Lessor Accounting and Transition (Topic 842) covers key aspects of the standard that relate to lessor accounting. “Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842) covers specialized topics under the standard. <p>Keywords: Leases; Topic 842; Consideration; Contract; Rights; Lessee; Lessor; Separate; Components; Non-components</p>

<p>Lessee Accounting and Transition (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-102</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers some of the key aspects of ASC 842 that relate to lessee accounting, including the following:</p> <ul style="list-style-type: none"> lease classification initial recognition and measurement subsequent accounting reassessments and modifications presentation and disclosures transition. <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define key aspects of the standard that relate to lessee accounting identify potential changes to current accounting practiced identify the implications of ASC 842 on your business. <p>This course is the second of four that make up the Leases (Topic 842) series.</p> <p>“Lease Identification, Components, and Key Concepts (Topic 842)” covers lease identification, components, and key concepts applicable to lessees and lessors under the standard.</p> <p>“Lessor Accounting and Transition (Topic 842)” covers key aspects of the standard that relate to lessor accounting.</p> <p>“Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842)” covers specialized topics under the standard.</p> <p>Keywords: Leases; Topic 842; Lease Classification; Day 1; Initial Recognition and Measurement; Day 2; Subsequent Accounting; Reassessments and Modifications; Presentation and Disclosures; Transition</p>
<p>Lessor Accounting and Transition (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-103</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers some of the key aspects of ASC 842 that relate to lessor accounting, including the following:</p> <ul style="list-style-type: none"> lease classification initial and subsequent accounting collectibility lease modifications presentation and disclosures transition. <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define key aspects of the standard that relate to the lessor accounting model and transition requirements identify potential changes to accounting practice for lessors due to ASC 842 implementation identify the implications of ASC 842 on your business. <p>This course is the third of four that make up the Leases (Topic 842) series.</p> <p>“Lease Identification, Components, and Key Concepts (Topic 842)” covers lease identification, components, and key concepts applicable to lessees and lessors under the standard.</p> <p>“Lessee Accounting and Transition (Topic 842)” covers key aspects of the standard that relate to lessee accounting.</p> <p>“Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842)” covers specialized topics under the standard.</p> <p>Keywords Leases; Topic 842; lease classification; lease commencement; collectability; considerations; lease modifications; presentation and disclosures; transition;</p>

<p>Manage Disruption: Disruption in the Business Environment</p>	<p>Web Based Self Study</p>	<p>19-WB-800</p>	<p>Basic</p>	<p>2.50</p>	<p>2.50</p>	<p>anagement & Organ</p>	<p>This course identifies and discusses disruptive factors in the business environment, and how this disruption impacts today's businesses. An understanding of these issues is essential for finance professionals as trusted advisors and partners to senior managers from across the business and as providers of information to other stakeholders.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize the disruptive factors within the business environment that are prompting change recognize the impact of disruptive forces on businesses and the Finance function identify the impact disruption could have on your enterprise/ or organization, including the Finance function. <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords: future of finance, disruption, agile, technology, new business models, finance value chain, CGMA Competency Framework, new skills and competencies, Business Management & Organization</p>
<p>Manage Disruption: Emerging Roles and Competencies</p>	<p>Web Based Self Study</p>	<p>19-WB-802</p>	<p>Basic</p>	<p>2.50</p>	<p>2.50</p>	<p>anagement & Organ</p>	<p>This course focuses on the roles and competencies required by the Finance function of the future. By understanding the roles required to support the finance value chain, finance professionals can assess the skills and competencies required in order to drive value throughout the organization.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize the underlying competencies, skills, and capabilities of a future Finance function identify the emerging roles required within a future Finance function review your Finance team's ability to drive value in your organization and assess the needs for development. <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords: future of finance, disruption, agile, technology, new business models, finance value chain, CGMA Competency Framework, new skills and competencies, Business Management & Organization</p>

<p>Manage Disruption: Transformation of the Finance Function</p>	<p>Web Based Self Study</p>	<p>19-WB-801</p>	<p>Basic</p>	<p>2.50</p>	<p>2.50</p>	<p>Management & Organ</p>	<p>This course focuses on how disruption in the business environment is changing the fundamental purpose of the Finance function. The role of finance continues to evolve, as organizations adapt to the increasingly volatile business environment. This course also considers how the role of finance is driving change across the organization, and the need for the finance function to leverage technology.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize how the fundamental purpose of finance is evolving recognize the role of finance in driving change recognize the need for the Finance function to leverage technology identify opportunities for your Finance team to contribute to value creation in your enterprise/organization. <p>AICPA Members: Please enter coupon code AICPAMCFINANCE at checkout to receive your member pricing on this course.</p> <p>Keywords: future of finance, disruption, agile, technology, new business models, finance value chain, CGMA Competency Framework, new skills and competencies, Business Management & Organization</p>
<p>Mobile Opportunity</p>	<p>Podcast</p>	<p>15-PC-007</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Opportunity podcast asks viewers to embrace the opportunities and risks that mobility can bring to an organization and transform your business with mobile strategies that connect people and information.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>Mobile Technology Managing The Risk</p>	<p>Podcast</p>	<p>15-PC-006</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Technology: Managing the Risk podcast highlights for viewers that in their approach to mitigating mobile risk, organizations will be best served by taking a holistic view of data security. That view should encompass processes, governance, monitoring and oversight.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Mobile Transformation</p>	<p>Podcast</p>	<p>15-PC-005</p>	<p>Overview</p>	<p>0.05</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Transformation podcast highlights for viewers that driven by consumers, enterprise mobility is transforming the way organizations engage with employees and customers.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>New Definition of a Business: Implementation Issues</p>	<p>Web Based Self Study</p>	<p>18-WB-102-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course features professionals from KPMG's Department of Professional Practice and addresses implementation issues when applying FASB's definition of a business. It will also address certain aspects of accounting for asset acquisitions. This course assumes that participants have a basic working knowledge of the model as it will focus on key areas of judgment when applying the new definition.</p> <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> identify factors to consider when making judgments about applying the new definition of a business distinguish key differences between accounting for asset acquisitions and business combinations recall the new framework to identify a business. <p>Keywords FASB, Definition of a Business, implementation, ASC 805, ASU 2017-01</p>
<p>New Revenue and Leases Standards for Real Estate Companies</p>	<p>Web Based Self Study</p>	<p>17-WB-103-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course examines real estate-specific issues when implementing the new FASB standards on revenue recognition, other income and leases. The course goes beyond the general models and focuses on individual matters relevant to real estate companies.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define the scope and summary of the new standards on revenue and other income list derecognition and measurement matters specific to real estate entities define the scope and summary of the new leases standard <p>recall the frequently asked questions about identifying and allocating to lease and non-lease components and other matters and their responses.</p> <p>Keywords: Accounting update; Financial reporting update; SEC regulatory activities ; SEC and PCAOB developments; standard-setting activities; revenue recognition standard; new lease accounting standard; EITF; financial instruments; EITF Meeting; Mobile; ASC 606; ASC 842</p>

<p>Overview of ASC 820 Fair Value Measurement</p>	<p>Web Based Self Study</p>	<p>19-WB-101</p>	<p>Overview</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting -1</p>	<p>Fair value is one of the most judgmental and complex areas of accounting, and most entities are subject to the fair value measurement accounting requirements in some way.</p> <p>By the end of this course, participants should be able to: recall the key components of the definition of fair value in accordance with ASC 820 identify the appropriate level in the fair value hierarchy for various instruments measured at fair value recognize the fair value disclosure requirements under ASC 820.</p> <p>This course is the first of two that make up the Fair Value Measurement series. "Advanced Fair Value Measurement Issues" covers more advanced fair value topics such as identifying active, inactive and disorderly markets; net asset value per share as a practical expedient; and fair value considerations for liabilities.</p> <p>Keywords Fair value, ASC 820, fair value hierarchy, disclosure</p>
<p>Overview of ASC Topic 740 Income Taxes</p>	<p>Web Based Self Study</p>	<p>19-WB-103</p>	<p>Overview</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>ASC 740 applies to all domestic and foreign entities preparing U.S. GAAP financial statements, including not-for-profit entities with activities that are subject to income taxes. It covers the financial accounting and reporting of income taxes that result from an entity's activities during the current and preceding years.</p> <p>By the end of this course, participants should be able to: recall the basic principles of ASC 740 to prepare a simple tax provision identify significant exceptions to deferred tax recognition describe common disclosures related to income taxes.</p> <p>This course is the first of three that make up the Income Tax series.</p> <p>"Advanced Income Tax Issues Under ASC Topic 740" provides a more in-depth look at the aspects of ASC 740 and the calculation of an income tax provision.</p> <p>"Advanced Income Tax Issues: Uncertainty in Income Taxes" covers accounting for uncertainty in income taxes.</p> <p>Keywords ASC 740, income taxes, taxes, tax provision, deferred tax recognition, disclosure</p>

<p>Overview of SEC Compliance and Reporting</p>	<p>Web Based Self Study</p>	<p>11-WB-208</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course is an introduction to the SEC, its organization, rules & regulations, and filing requirements. It introduces XBRL and SEC reporting requirements.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> describe the SEC's involvement with U.S. GAAP explain the organization of the SEC discuss an overview of the SEC's basic rules and regulations explain the SECs basic filing requirements and provide an overview of the general filing forms discuss an overview of XBRL. <p>Keywords: SEC compliance; XBRL; reporting; U.S. GAAP; filing requirements; 1933 Act; 1934 Act; disclosure; comment letter; S-K; S-X; MD&A; SAB; staff accounting bulletin; filing deadlines; 8-K; 10-K; 10-Q; EDGAR; Accounting</p>
<p>Overview of the FASB's New Financial Instruments Impairment Standard</p>	<p>Web Based Self Study</p>	<p>16-WB-111-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course provides a high-level overview of the financial instruments impairment standard including information about its effective dates and transition requirements. The course also highlights the potential impact the standard may have on an entity's processes and controls.</p> <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> define the new standard, effective dates, and transition requirements. <p>Keywords CECL; Accounting update; Financial reporting update; SEC regulatory activities ; SEC and PCAOB developments; standard-setting activities; financial instruments; impairment; ASU 2016-13, Topic 326;Mobile;</p>

<p>Overview of the FASB's New Hedging Standard</p>	<p>Web Based Self Study</p>	<p>17-WB-107-WC</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course reviews the FASB Standard that simplifies and expands the application of hedge accounting.</p> <p>The course provides an overview of the hedging standard, including:</p> <ul style="list-style-type: none"> changes to the recognition and presentation of hedges new permitted hedging strategies changes to reduce the cost and complexity of applying hedge accounting effective date and transition. <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> identify the main provisions of the FASB's new hedging standard (ASU 2017-12). <p>Keywords: FASB, SEC, Reporting, Hedging, ASU 2017-12, which amends ASC 815</p>
<p>Pensions and postretirement benefits</p>	<p>Web Based Self Study</p>	<p>20-WB-220</p>	<p>Intermediate</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>This course introduces the accounting and reporting requirements for pension and postretirement benefits as outlined in ASC 715 – Compensation – Retirement Benefits. This includes accounting for the postretirement benefit obligation, plan assets of defined benefit plans and components of net periodic pension costs. Plan amendments, curtailments and settlements are also covered. Many entities provide some type of pension or postretirement benefit to its employees, but the accounting for each type of benefit has specific guidance.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> recognize the differences between a defined contribution plan and a multiemployer plan recall the proper accounting for changes to the projected benefit obligation of defined benefit plans identify the proper accounting for plan assets of defined benefit plans. determine the proper accounting for the components of net periodic pension cost distinguish between a plan amendment, curtailment and settlement recall the key presentation and disclosure requirements of defined benefit plans. <p>Keywords Postretirement Benefits, Pensions, ASC 715</p>

<p>Process Flowcharting</p>	<p>Web Based Self Study</p>	<p>16-WB-117-MSO</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management & Orga</p>	<p>This course provides professionals who are new to flowcharting with the skills and knowledge needed to effectively use flowcharts as a tool to clearly depict process activities, including key risk areas and controls. As a result of this training, learners should be able to guide the development of flowcharts and perform an effective review of the flowchart document.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define process flowcharting define the value of process flowcharting select the correct flowchart symbols. <p>Keywords: Process flow, flowcharting, understanding the entity, risks, ICOFR, flow of information</p>
<p>Property, Plant and Equipment</p>	<p>Web Based Self Study</p>	<p>19-WB-208</p>	<p>Overview</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course covers the accounting and reporting requirements for property, plant and equipment (PPE) in accordance with ASC 360, including assessing which costs would be capitalized as part of PPE, what assets are classified as PPE and depreciation methods. For many entities, PPE is often a significant line item on the balance sheet, so it is important to be familiar with what is considered PPE within the scope of ASC 360.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> determine if assets are classified as PPE identify the types of costs that should be capitalized as part of PPE recognize the inputs needed and various methodologies available to calculate depreciation recall the allowable methods of accounting for planned major maintenance apply the appropriate measurement and accounting requirements to PPE. <p>Keywords: ASC Topic 360, PPE; Property, Plant, and Equipment; Asset Retirement; Environmental Obligations; ARO; AROs; ASC Topic 410, Accounting</p>

<p>Pushdown Accounting</p>	<p>Web Based Self Study</p>	<p>15-WB-110-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>FASB's Accounting Standards Update 2014-17 provides guidance on applying pushdown accounting to an acquired entity. This course provides an overview of that guidance.</p> <p>By the end of the course, participants should be able to:</p> <p>describe when an acquired entity can apply pushdown accounting in its separate financial statements recognize certain implications of this accounting method.</p> <p>Keywords: Pushdown Accounting, ASU 2014-17, Recognition, Subsequent Measurement, Acquisition-Related Goodwill, Acquisition-Related Debt, Accounting, Mobile</p>
<p>Quarterly Outlook for Accounting and Financial Reporting (Q1 2019)</p>	<p>Web Based Self Study</p>	<p>19-WB-102-WC</p>	<p>Update</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>This course includes highlights from the 2018 AICPA Conference on Current PCAOB and SEC Developments, as well as ASC 842 standard-setting updates and implementation challenges.</p> <p>By the end of this course, participants should be able to:</p> <p>identify financial reporting matters affecting a company's accounting and reporting in the current period and near term.</p> <p>Keywords leases, SEC, FASB, Quarterly Reporting, Financial Instruments, EITF, EITF Update, PCAOB, FASB, CAMs, Critical Audit Matters</p>

<p>Quarterly Outlook for Accounting and Financial Reporting (Q2 2019)</p>	<p>Web Based Self Study</p>	<p>19-WB-103-WC</p>	<p>Update</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>KPMG’s quarterly update on major accounting and financial reporting developments. KPMG professionals discuss major developments that may affect a company’s accounting and financial reporting in the current period and near term.</p> <p>Topics discussed include: SEC matters Leases implementation Recent amendments to the FASB’s financial instruments standards Communicating critical audit matters (CAMs) Other FASB projects and agenda priorities</p> <p>Keywords leases, SEC, FASB, Quarterly Reporting, Financial Instruments, EITF, EITF Update, PCAOB, FASB, CAMs, Critical Audit Matters</p>
<p>Quarterly Outlook for Accounting and Financial Reporting (Q3 2019)</p>	<p>Web Based Self Study</p>	<p>19-WB-108-WC</p>	<p>Update</p>	<p>0.00</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>KPMG’s quarterly update on major accounting and financial reporting developments. KPMG professionals discuss major developments that may affect a company’s accounting and financial reporting in the current period and near term.</p> <p>Topics discussed include: LIBOR reform. Auditor independence matters Other SEC headlines Developments regarding the FASB’s major accounting standards on leases and credit losses Other FASB projects and agenda priorities</p> <p>Keywords Accounting update, Accounting, LIBOR, SEC, FASB</p>

<p>Quarterly Outlook for Accounting and Financial Reporting (Q4 2018)</p>	<p>Web Based Self Study</p>	<p>19-WB-101-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>This course includes highlights from the 2018 AICPA Conference on current PCAOB and SEC developments; as well as ASC 842 standard-setting updates and implementation challenges.</p> <p>By the end of this course, participants should be able to: identify financial reporting matters affecting a company's accounting and reporting in the current period and near term.</p> <p>Keywords leases, AICPA conference, PCAOB developments, ICOFR, ASU 2018-20, revenue standard, accounting update, EITF</p>
<p>Remediation After a Cross-Border Investigation - The Unanticipated Challenges</p>	<p>Web Based Self Study</p>	<p>14-WB-116-WC</p>	<p>Intermediate</p>	<p>1.08</p>	<p>1.00</p>	<p>Management Services</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>Once the fact-finding stage of a cross-border investigation is complete, a company may need to remediate any issues identified and that can create unsuspected or unanticipated challenges. Taking effective remedial action can be an important determinant by regulators, both domestic and foreign, in deciding whether to charge a company with a violation of a law or to reduce the size of a criminal fine or penalty that might be assessed.</p> <p>By the end of the course, participants should be able to: describe how to handle employees found to have engaged in wrongdoing identify the process of addressing deficient, insufficient, or ineffective policies, procedures or controls that allowed the misconduct to occur recognize considerations around the timing of remedial actions.</p> <p>This course is the fourth of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Avoiding Missteps with Cross-Border Investigations" describes the challenges of these investigations and keys to success. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data privacy laws can have on an investigation. "Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation" summarizes the importance of careful attention to the form and content of a report.</p>

<p>Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation</p>	<p>Web Based Self Study</p>	<p>14-WB-115-WC</p>	<p>Intermediate</p>	<p>0.92</p>	<p>1.00</p>	<p>Management Services</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>An understanding of local law is critical in reporting the findings of a cross-border investigation, according to KPMG's study, "Cross-border Investigations: Are You Prepared for the Challenge?"</p> <p>Careful attention to the form and content of a report is required. Certain countries may compel a release of the report to subjects, which can lead to privacy, defamation or other employment rights claims. Companies may want to consider establishing proper data export channels proactively to avoid difficult situations.</p> <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> describe how to assess the existing response protocols, including reporting and disclosure procedures differentiate local laws when reporting the findings of a cross-border investigation list leading practices for providing a report – oral or written outline how to avoid conflicts around reporting restrictions and requirements. <p>This course is the third of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Avoiding Missteps with Cross-Border Investigations" describes the challenges of these investigations and keys to success. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data privacy laws can have on an investigation.</p> <p>"Remediation After a Cross-Border Investigation: The Unanticipated Challenges" covers the process of identifying and implementing</p>
<p>Responsible Social Media - Knowing the Boundaries</p>	<p>Podcast</p>	<p>15-PC-004</p>	<p>Overview</p>	<p>0.08</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Responsible Social Media - Knowing the Boundaries podcast discusses the idea that while a business necessity, social media poses real risks. Do you have the appropriate governance in place?</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>Revenue from Contracts with Customers - Application Guidance and Disclosure Requirement</p>	<p>Web Based Self Study</p>	<p>17-WB-107</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers selected revenue recognition application guidance, contract modifications and costs, presentation and disclosures from ASC Topic 606.</p> <p>Additional application topics include:</p> <ul style="list-style-type: none"> licenses sales with a right of return repurchase agreements warranties other topics. <p>By the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> define the application guidance of ASC 606 identify the presentation and disclosure requirements of ASC 606. <p>This course is the third of four in the Revenue Recognition (ASC Topic 606) Series.</p> <p>“Revenue from Contracts with Customers – Overview” provides an overview of the standard and its basic provisions.</p> <p>“Revenue from Contracts with Customers – the Five Step Model” provides an overview of the model.</p> <p>“Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations” provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.</p> <p>Keywords: ASC 606, Revenue Recognition, five step model, Contracts with customers, accounting, contract, customer, performance obligation, transaction price, licenses, warranties, contract modification, repurchase agreements, presentation, disclosure, application</p>
<p>Revenue from Contracts with Customers - Overview</p>	<p>Web Based Self Study</p>	<p>17-WB-105</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting -1</p>	<p>This course provides participants an overview of the revenue recognition standard (ASC Topic 606). Topics include:</p> <ul style="list-style-type: none"> overview of the standard, including effective date, transition, and scope examples of potential changes to current practice business impacts. <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define the scope of ASC Topic 606 and recall the Five-Step Model, effective date, and transition approaches identify some of the potential changes to current practice identify the implications of ASC Topic 606 on your company’s business. <p>This course is the first of four in the Revenue Recognition (ASC Topic 606) Series.</p> <p>“Revenue from Contracts with Customers – the Five Step Model” provides an overview of the model.</p> <p>“Revenue from Contracts with Customers - Application Guidance and Disclosure Requirements” covers selected application guidance, contract modifications and costs, presentation and disclosures.</p> <p>“Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations” provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.</p> <p>Keywords: revenue recognition standard; FASB; ASU 2014-09; Topic 606; ASC 606; Five step model; Business considerations; Transition method; Transition approach timeline; Implementation; Next steps; Accounting</p>

<p>Revenue from Contracts with Customers – The Five Step Model</p>	<p>Web Based Self Study</p>	<p>17-WB-106</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers the five main steps to apply the revenue recognition model in ASC Topic 606. Topics include: background and scope the five step model.</p> <p>At the end of the course, participants should be able to: define the five steps of the revenue recognition model.</p> <p>This course is the second of four in the Revenue Recognition (ASC Topic 606) Series. “Revenue from Contracts with Customers – Overview” provides an overview of the standard and its basic provisions. “Revenue from Contracts with Customers - Application Guidance and Disclosure Requirements” covers selected application guidance, contract modifications and costs, presentation and disclosures. “Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations” provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.</p> <p>Keywords: New revenue recognition standard; FASB; ASU 2014-09; Topic 606; ASC 606; Five step model; Contract; Customer; Performance obligation; Transaction price; Variable consideration; Constraint; Significant financing component; Transfer of control; Accounting</p>
<p>Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations</p>	<p>Web Based Self Study</p>	<p>17-WB-108</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach to the revenue recognition requirements of ASC Topic 606.</p> <p>By the end of the course, participants should be able to: define the transition approaches in the revenue recognition standard (ASC 606) recognize the accounting impact of the various transition approaches.</p> <p>This course is the fourth of four in the Revenue Recognition (ASC Topic 606) Series. “Revenue from Contracts with Customers – Overview” provides an overview of the standard and its basic provisions. “Revenue from Contracts with Customers – the Five Step Model” provides an overview of the model. “Revenue from Contracts with Customers - Application Guidance and Disclosure Requirements” covers selected application guidance, contract modifications and costs, presentation and disclosures.</p> <p>Keywords: ASC 606, Revenue Recognition, five step model, Contracts with customers, accounting, contract, customer, performance obligation, change in measurement of performance, transaction price, variable consideration, transition, transition method, accounting impairment;</p>

<p>Sale-Leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-104</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course covers some of the key aspects of the FASB's lease accounting standard (Topic 842) related to both lessee and lessor accounting, including the following:</p> <ul style="list-style-type: none"> subleases sale-leaseback accounting build-to-suit considerations leases acquired in a business combination. <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define key aspects of the standard that relate to sale-leaseback transactions and build-to-suit arrangements identify potential changes to accounting practice for lessees and lessors, based on ASC 842 implementation identify the potential implications of ASC 842 on your accounting practices. <p>This course is the fourth of four that make up the Leases (Topic 842) series. "Lease Identification, Components, and Key Concepts (Topic 842)" covers lease identification, components, and key concepts applicable to lessees and lessors under the standard. "Lessee Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessee accounting. "Lessor Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessor accounting.</p> <p>Keywords: Leases; Topic 842; sale-leaseback transactions; build-to-suit arrangements; subleases; leases acquired in a business combination</p>
<p>SEC Hot Topics and Latest Developments</p>	<p>Web Based Self Study</p>	<p>18-WB-113-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>Overview of current SEC activities</p> <ul style="list-style-type: none"> The Disclosure Update and Simplification rule Proposed changes to Rules 3-10 and 3-16 of Regulation S-X Other developments Recent comment letter trends <p>Keywords SEC, Rule 3-10, Rule 3-16, Regulation S-X, Comment Letters, Disclosure Update and Simplification Rule, Financial Reporting, 10-K, 10-Q</p>

<p>Segment Reporting Under ASC 280</p>	<p>Web Based Self Study</p>	<p>19-WB-105-WC</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>KPMG professionals discuss segment reporting under ASC 280.</p> <p>Topics include: Identifying the CODM Identifying operating segments Determining reportable segments Segment disclosures FASB project update: segment reporting</p> <p>After completing this course, participants should be able to identify issues related to segment reporting under ASC 280. Keywords US GAAP, FASB, Segment Reporting, CODM, Chief Operating Decision Maker</p>
<p>Social Media - Telling Your Own Story</p>	<p>Podcast</p>	<p>15-PC-002</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>TheSocial Media - Telling Your Own Story podcast highlights the concept of telling your own story before someone else tells it for you. Being responsibly social includes being engaged and listening to online conversations about your company, products, customers, or market and being prepared to respond.</p> <p>This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>Social Media: Risk and Reward</p>	<p>Podcast</p>	<p>14-PC-008</p>	<p>Overview</p>	<p>0.15</p>	<p>0.00</p>		<p>Social media has transformed the cultural and economic landscape, rewriting concepts of privacy, confidentiality and commercial secrecy. Directors must ensure the company is using these technologies for maximum strategic advantage, while remaining vigilant against potential reputation risk.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Stock Compensation Attribution and Modifications</p>	<p>Web Based Self Study</p>	<p>19-WB-210</p>	<p>Intermediate</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course addresses the requirements of ASC 718, introducing key terms and dates in a common share-based payment award, the various types of vesting conditions included in these contracts and the impact of each on the recognition of compensation expense. You will also learn about how to properly account for modifications to awards. The course concludes with a summary of various required disclosures.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Distinguish between the key dates associated with a typical share-based payment award Identify the various vesting conditions typically contained in share-based payment awards Determine how compensation cost should be recognized for awards with different vesting conditions Determine the impact of forfeitures on the accounting for share-based payment awards Determine the impact of modifications on the accounting for share-based payment awards. <p>Keywords: Compensation, Shared-Based Payments, Accounting</p>

Stock Compensation Scope Classification and Measurement	Web Based Self Study	19-WB-209	Basic	0.83	1.00	Accounting - 1	<p>This course explores the scope of ASC 718, how to classify awards within scope as either equity-classified or liability-classified, and basic measurement techniques and key inputs when determining the fair value of awards. Many entities enter into share-based payment awards with their employees for a variety of reasons and determining whether these awards should be classified as a liability or equity can involve judgment.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Recall the various types of share-based payment awards issued by entities Differentiate when an award is granted to an employee or a nonemployee Recognize the criteria necessary for a share-based payment award to employees to be considered noncompensatory Determine whether an award is compensatory or noncompensatory Distinguish share-based payment awards to employees as either equity-classified or liability-classified Identify common inputs for various pricing models when determining the fair value of awards Determine the impact that changing an input would have on the fair value of an award. <p>Keywords:ASC 718; Share-based Payment; stock compensation; compensation; Accounting</p>
Technology and Leadership: The Critical Role of the CIO	Podcast	14-PC-003	Overview	0.12	0.00	<p>The effective CIO is no longer simply a technologist, but must be a business leader first, capable of talking about technology in terms of company strategy. He or she should be a fully integrated leader of senior management, able to proactively offer answers to questions and solutions to business problems.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>	

<p>The Big Data Revolution</p>	<p>Podcast</p>	<p>14-PC-006</p>	<p>Overview</p>	<p>0.10</p>	<p>0.00</p>	<p>The power and range of IT capabilities are endless—from social and mobile to big data and cloud computing—and so are the potential risks. Due diligence in mitigating risk starts in the boardroom.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>The Responsibly Mobile Journey</p>	<p>Podcast</p>	<p>15-PC-003</p>	<p>Overview</p>	<p>0.05</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Responsibly Mobile Journey podcast discusses the idea that a majority of executives rank mobile technology as their top strategic priority. Yet, how many actually have a comprehensive mobile strategy?</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>Things to Consider When Starting a Social Media Channel</p>	<p>Podcast</p>	<p>15-PC-001</p>	<p>Overview</p>	<p>0.07</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>TheThings to Consider When Starting a Social Media Channel podcast answers the question "what organizations need to consider when starting a social media channel?" Find out from KPMG’s H. John Hair about the importance of reviewing terms and conditions, assessing data storage, access, and migration.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Valuation Hot Topics</p>	<p>Web Based Self Study</p>	<p>18-WB-112-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>KPMG professionals discuss valuation topics including private equity and venture capital investments, inventory in business combinations, and the impact of US tax reform. These are topics that are front and center in valuation industry discussions: highlights of the working draft of the AICPA Accounting and Valuation Guide, “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies”</p> <p>concept of calibration and its importance in fair value measurement</p> <p>top-down and bottom-up inventory valuation methods</p> <p>interrelationship between inventory and intangible asset values</p> <p>valuation implications of US tax reform.</p> <p>By the end of this course, participants should be able to:</p> <p>recognize the content of the recently exposed working draft of the AICPA Accounting and Valuation Guide titled “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies”</p> <p>identify certain practical ramifications of recent regulatory updates on valuations</p> <p>identify concepts from the new inventory valuation framework.</p> <p>Keywords goodwill, ASC 820, ASC 740, ASC 350, ASC 946</p>

<p>What's the Next Emerging Technology: Self-Driving Cars</p>	<p>Podcast</p>	<p>15-PC-010</p>	<p>Overview</p>	<p>0.07</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>TheWhat's the Next Emerging Technology: Self-Driving Cars podcast discusses how the car of the future will be a highly complex computer that will not only transport you, but will seamlessly keep you connected with your world. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
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