



KPMG Learning
COURSE CATALOGUE (ONLINE COURSES)
Effective September 7, 2017 (and subject to change)

Training Title	Delivery Method	Provider	Course Number	Content Level	Training Hours	Total CPE	Default Price	Description
A Brave New World	Podcast	KPMG Executive Education	14-PC-001	Overview	0000:05:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
ASU 2010-28 When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts	Podcast	KPMG Executive Education	11-PC-310	Overview	0000:08:00	0	0	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
Cloud and Business Transformation	Podcast	KPMG Executive Education	15-PC-009	Overview	0000:05:00	0	0	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. 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Critical Questions Boards Should Be Asking About Technology	Podcast	KPMG Executive Education	14-PC-002	Overview	0000:08:00	0	0	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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee

Cybersecurity	Podcast	KPMG Executive Education	14-PC-007	Overview	0000:09:00	0	0	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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Embracing Disruption	Podcast	KPMG Executive Education	14-PC-004	Overview	0000:10:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Fostering a Culture of Innovation	Podcast	KPMG Executive Education	14-PC-005	Overview	0000:06:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Hacking the Cloud	Podcast	KPMG Executive Education	15-PC-008	Overview	0000:02:00	0	0	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. 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee

Mobile Opportunity	Podcast	KPMG Executive Education	15-PC-007	Overview	0000:02:00	0	0	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. 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Mobile Technology Managing The Risk	Podcast	KPMG Executive Education	15-PC-006	Overview	0000:02:00	0	0	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. 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Mobile Transformation	Podcast	KPMG Executive Education	15-PC-005	Overview	0000:03:00	0	0	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. The Mobile Transformation podcast highlights for viewers that driven by consumers, enterprise mobility is transforming the way organizations engage with employees and customers. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Responsible Social Media - Knowing the Boundaries	Podcast	KPMG Executive Education	15-PC-004	Overview	0000:05:00	0	0	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. 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? This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee

Social Media - Telling Your Own Story	Podcast	KPMG Executive Education	15-PC-002	Overview	0000:02:00	0	0	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. The Social 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Social Media: Risk and Reward	Podcast	KPMG Executive Education	14-PC-008	Overview	0000:09:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Technology and Leadership: The Critical Role of the CIO	Podcast	KPMG Executive Education	14-PC-003	Overview	0000:07:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
The Big Data Revolution	Podcast	KPMG Executive Education	14-PC-006	Overview	0000:06:00	0	0	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. 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: 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 Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee

The Responsibly Mobile Journey	Podcast	KPMG Executive Education	15-PC-003	Overview	0000:03:00	0	0	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. 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? This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
Things to Consider When Starting a Social Media Channel	Podcast	KPMG Executive Education	15-PC-001	Overview	0000:04:00	0	0	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. The Things 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. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee
What's the Next Emerging Technology: Self-Driving Cars	Podcast	KPMG Executive Education	15-PC-010	Overview	0000:00:00		0	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. The What'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
2016 Year-end IFRS update (Self Study)	Web Based Self Study	KPMG Executive Education	16-WB-118-WC	Update	0000:50:00	1	60	The 2016 Year-end IFRS update course will summarize the key 2016 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements. Presented by professionals from KPMG LLP's (KPMG) Audit Quality and Professional Practice Group and Accounting Advisory Services, this is part of a series of IFRS courses designed to help professionals build their knowledge around IFRS. By the end of this course professionals should be able to: List some of the key developments made during 2016 relevant to IFRS preparers. Keywords: IFRS Update, 2016 key standard-setting developments, year-end update, accounting

Accounting for Business Combinations and Noncontrolling Interests	Web Based Self Study	KPMG Executive Education	12-WB-257	Basic	0001:00:00	1	60	Accounting for Business Combinations and Noncontrolling Interests explains the main principles in accounting for business combinations and noncontrolling interests in accordance with ASC Topic 805, Business Combinations (originally FAS 141R). Topics include: Determining whether a transaction or event meets the definition of a business combination Applying the acquisition method Recognizing and measuring consideration transferred Recognizing and measuring assets acquired, liabilities assumed, and noncontrolling interests Recognizing and measuring goodwill or bargain purchase gains Accounting for noncontrolling interests Attributing net income and comprehensive income to the parent and noncontrolling interests Accounting for changes in a parent's ownership interests while retaining or losing control in a subsidiary At the end of this course, participants should be able to: Explain the definition of a business combination Define a "business" for purposes of applying ASC Topic 805 Describe the steps to accounting for a business combination Explain the key principles for accounting for noncontrolling interests Identify resources available to assist with accounting for business combinations Keywords: ASC Topic 805; Business combination; Acquisition Method; Goodwill; Bargain Purchase Gain; Noncontrolling interest; Consideration transferred; acquisition date; Accounting
Accounting for Debt Modification and Extinguishment (Self-Study)	Web Based Self Study	KPMG Executive Education	13-WB-257	Basic	0000:50:00	1	60	Accounting for Debt Modification and Extinguishment is a self-paced course that describes how to determine whether changes to a debt instrument constitute a debt modification or a debt extinguishment. Using various examples, this course illustrates the accounting treatment and reporting requirements of debt modifications and extinguishments. At the end of this course, participants should be able to: Describe how to account for extinguishment and modifications of debt Keywords: Debt modification; Debt extinguishment; ASC Topic 470; ASC Topic 405; FAS 140; FAS 145; APB 26; Troubled debt restructuring; Substantial modification; Accounting
Accounting for Derivatives	Web Based Self Study	KPMG Executive Education	10-WB-205	Basic	0001:30:00	1	60	Accounting for Derivatives provides participants with a working knowledge of the basic accounting requirements for derivatives and embedded derivatives. Topics include: Examples of common derivative instruments Characteristics of a derivative instrument Scope exceptions to derivative accounting Accounting for freestanding derivative instruments Definitions of a hybrid instrument, host contract and embedded derivative Requirements for bifurcation of an embedded derivative from the host contract Accounting for embedded derivatives and the related host contract At the end of this course, participants should be able to: 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 Keywords: Freestanding derivatives; options; forwards/futures; swaps; embedded derivatives; hybrid instruments; accounting

Accounting for Income Taxes (Self Study)	Web Based Self Study	KPMG Executive Education	10-WB-204	Basic	0001:00:00	1	60	Accounting for Income Taxes provides participants with an introduction to U.S. GAAP accounting for income taxes. Topics include: Concepts of ASC Topic 740, Income Taxes (originally FAS 109) Basic principles of recording deferred taxes on temporary differences and common exceptions to these principles Valuation allowance on deferred tax assets At the end of this course, participants should be able to: Explain the concepts of ASC Topic 740 Describe the accounting for current income taxes Identify temporary differences and classify them into future taxable and future deductible amounts Describe principles for recording deferred taxes on temporary differences Explain the concept of a valuation allowance on deferred tax assets Keywords: ASC Topic 740; Deferred Tax Assets; Deferred Tax Liabilities; Valuation Allowance; Income Tax Provision; Temporary differences; deferred income tax; tax balance sheet; future taxable; future deductible; more likely than not; carryforwards; carrybacks; deductible amounts; enacted tax rate; enacted tax law; tax rates; Accounting
Accounting for Share-Based Payment Arrangements	Web Based Self Study	KPMG Executive Education	12-WB-207	Basic	0001:00:00	1	60	Accounting for Share-Based Payment Arrangements is designed to provide participants with a working knowledge of the basic accounting requirements for share-based payments arrangements. Topics include: Principles and scope of ASC Topic 718, Compensation - Stock Compensation (originally FAS 123R) Employee vs. nonemployee awards Measuring the grant-date fair value of share-based payment awards Classification of share-based payment awards Recognizing share-based payment awards Income tax effects of share-based payment arrangements At the end of this course, participants should be able to: Explain the basic principles and scope of ASC Topic 718 Define an employee and describe the differences between the basic accounting for share-based payment awards granted to employees and to nonemployees Describe how share-based payment awards are measured Explain how to classify share-based payment awards as equity or as liabilities Describe how share-based payment awards are recognized in the financial statements Explain the basic tax implications of share-based payment arrangements Keywords: ASC Topic 718; Stock compensation; Share-based payment arrangements; Employee vs. nonemployee awards; Fair value of share-based payment awards; employee share purchase plans; noncompensatory plan; stock compensation; liability-classified awards; equity-classified awards; vesting conditions; graded vesting; forfeitures; Accounting
Amendments to Fair Value Measurement and Disclosures	Web Based Self Study	KPMG Executive Education	11-WB-700-WC	Update	0001:00:00	1	60	Amendments to Fair Value Measurement and Disclosures will focus on Accounting Standards Update 2011-04, Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs, issued on May 12, 2011, and the resulting implications on the measurement of assets, liabilities and instruments classified in shareholder's equity measured initially at fair value. It also will cover the disclosure requirements in U.S. GAAP and IFRS. By the end of this course, participants should be able to: Describe the overview, transition, and scope of ASU 2011-04 on fair value measurement Identify the resulting implications of ASU 2011-04 to public and non-public entities Identify disclosure requirements in U.S. GAAP Describe the differences between U.S. GAAP and IFRS resulting from ASU 2011-04 Keywords: ASU 2011-04; highest and best use; premiums and discounts; portfolio fair value measurement; disclosures; level 3 disclosures; Accounting

An Introduction to Fair Value Measurements	Web Based Self Study	KPMG Executive Education	12-WB-209	Basic	0001:15:00	1	60	An Introduction to Fair Value Measurements provides participants with an introduction to fair value measurements and explains fair value measurement accounting and disclosures requirements. Topics include: Definition of fair value and key elements to fair value Fair value of assets Fair value of liabilities Fair value hierarchy Fair value-related disclosures At the end of this course, participants should be able to: Give examples of where fair value measurements are required or permitted under U.S. GAAP Define fair value and describe the key elements of the definition in accordance with ASC Topic 820 Identify active, inactive and disorderly markets Distinguish between the market, income and cost approaches Explain the use of market participant assumptions for fair value measurements Describe the practical expedients that are available when determining the fair value of alternative investments and liabilities Select the appropriate level within the fair value hierarchy for common fair value measurements Keywords: ASC Topic 820; Fair value measurement and disclosure; Market Approach; Income Approach; Cost Approach; Fair Value Hierarchy; Active and inactive markets; Net asset value; Highest and best use; entry price; exit price; principal market; advantageous market; orderly transaction; observable; unobservable; valuation technique; valuation approach; disorderly market; active market; inactive market; NAV; practical expedient; non-performance risk; ASU 2001-04; Accounting
Anti-Bribery & Corruption: Managing Distributors and Other Third-Party Relationships to Combat Bribery & Corruption	Web Based Self Study	KPMG Executive Education	15-WB-112-WC	Intermediate	0000:55:00	1	60	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. This course will discuss 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 will discuss 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. At the end of the course, participants should be able to: Recognize the importance of third-party due diligence and formalized contracting during the retention phase of the relationship to combat bribery and corruption Keywords: Anti-bribery and Corruption; Financial Damage; reputational Damage; Third Party Relationships; Bribery; Corruption; Due Diligence; Monitoring; Distributor Reviews; Hallmark 7; Compliance Programs; Mobile
Applying the New Definition of a Business	Web Based Self Study	KPMG Executive Education	17-WB-102-WC	Update	0000:50:00	1	60	The FASB recently issued an Accounting Standards Update that clarifies the definition of a business. The Applying the New Definition of a Business course addresses applying the new framework for determining whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses, which may affect a company's accounting and financial reporting in the current period if early adoption is elected. At the end of this course, participants should be able to: 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 Keywords: Revenue, Leases, other income, ASU 2017-01, mobile, accounting

Avoiding Missteps With Cross-Border Investigations	Web Based Self Study	KPMG Executive Education	14-WB-113-WC	Intermediate	0001:25:00	1	60	<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. Avoiding Missteps With Cross-Border Investigations is the first in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study. 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. Additional courses in this series include: Data Privacy in Cross-Border Investigations - Navigating the Minefield Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation Remediation After a Cross-Border Investigation - The Unanticipated Challenges At the end of the course, participants should be able to: 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 Keywords: Cross-Border Investigations; Investigative effectiveness; Source of allegation; Fraud investigation protocols; Challenges of cross-border investigations; Global investigations; Mobile; Advisory Services</p>
Consolidation of Variable Interest Entities	Web Based Self Study	KPMG Executive Education	10-WB-230	Basic	0001:30:00	1	60	<p>Consolidation of Variable Interest Entities provides participants with an overview of the requirements for consolidation of variable interest entities pursuant to ASU 2009-17 (originally FAS 167). Topics include: Scope and scope exceptions Types of variable interests that parties might hold in a VIE Characteristics of entities considered to be VIEs Determining which entity should consolidate a VIE At the end of this course, participants should be able to: Discuss the types of variable interests that parties might hold in a VIE Explain which types of arrangements are specifically scoped out of having to apply VIE consolidation guidance Describe the characteristics of entities considered to be variable interest entities Describe how to determine which entity should consolidate a VIE Keywords: ASC Topic 810; ASU 2009-17; FAS 167; FIN 46R; Consolidation; Variable interest entities; Variable interests; Voting interests; Equity at risk; Primary beneficiary; potential involvement; expected losses; residual returns; subordinated financial support; significantly impact; kick-out rights; power to direct the most significant activities; Accounting</p>

COSO 2013: Part 1 - Introduction, Control Environment, and Risk Assessment	Web Based Self Study	KPMG Executive Education	14-WB-102-WC	Update	0001:30:00	1.5	165	<p>Business and operating environments have changed significantly since the COSO Framework was published in 1992. Companies have often been unclear in designing, implementing, and conducting internal control and assessing its effectiveness. This course equips you with an understanding of COSO's 2013 Internal Control-Integrated Framework, which clarifies the requirements for determining what constitutes effective internal control. COSO 2013: Part 1 - Introduction, Control Environment, and Risk Assessment, featuring members of KPMG's Department of Professional Practice, provides participants a more in-depth understanding of the COSO 2013 Framework and implementation considerations. This course discusses the Control Environment and Risk Assessment components. We recommend that participants also register for: COSO 2013: Part 2 - Control Activities, Information and Communication, and Monitoring Activities components. COSO 2013: Part 3 - Transition and Other Considerations. At the end of the course, participants should be able to: Summarize the key changes from the 1992 Framework to the 2013 Framework, including the reasons for the changes. Describe the 17 principles that support each of the five (5) COSO components, including the related points of focus for each principle. Discuss the transition timeline, and begin to consider the implications of an organization's transition to the 2013 Framework in connection with management's assessment of the effectiveness of internal control over financial reporting for regulatory purposes. Keywords: COSO 2013 Framework; 1992 Framework; Internal Controls; Components; Principles; Points of Focus; Control Environment; Risk Assessment; Control Activities; Information and Communications; Monitoring Activities; Major Deficiency; Material Weakness; Mobile-Compatible; Auditing</p>
COSO 2013: Part 2 - Control Activities, Information and Communication, and Monitoring Activities	Web Based Self Study	KPMG Executive Education	14-WB-103-WC	Update	0001:30:00	1.5	165	<p>Business and operating environments have changed significantly since the COSO Framework was published in 1992. Companies have often been unclear in designing, implementing, and conducting internal control and assessing its effectiveness. This course equips you with an understanding of COSO's 2013 Internal Control-Integrated Framework, which clarifies the requirements for determining what constitutes effective internal control. COSO 2013: Part 2 - Control Activities, Information and Communication, and Monitoring Activities, featuring members of KPMG's Department of Professional Practice, provides participants a more in-depth understanding of the COSO 2013 Framework and implementation considerations. This course discusses the Control Activities, Information and Communication, and Monitoring Activities components. We recommend that participants also register for: COSO 2013: Part 1 - Introduction, Control Environment, and Risk Assessment. COSO 2013: Part 3 - Transition and Other Considerations. At the end of the course, participants should be able to: Summarize the key changes from the 1992 Framework to the 2013 Framework, including the reasons for the changes. Describe the 17 principles that support each of the five (5) COSO components, including the related points of focus for each principle. Discuss the transition timeline, and begin to consider the implications of an organization's transition to the 2013 Framework in connection with management's assessment of the effectiveness of internal control over financial reporting for regulatory purposes. Keywords: COSO 2013 Framework; 1992 Framework; Internal Controls; Components; Principles; Points of Focus; Control Environment; Risk Assessment; Control Activities; Information and Communications; Monitoring Activities; Major Deficiency; Material Weakness; Mobile-Compatible; Auditing</p>

COSO 2013: Part 3 - Transition and Other Considerations	Web Based Self Study	KPMG Executive Education	14-WB-104-WC	Update	0001:00:00	1	125	<p>Business and operating environments have changed significantly since the COSO Framework was published in 1992. Companies have often been unclear in designing, implementing, and conducting internal control and assessing its effectiveness. This course equips you with an understanding of COSO's 2013 Internal Control-Integrated Framework, which clarifies the requirements for determining what constitutes effective internal control. COSO 2013: Part 3 - Transition and Other Considerations, featuring members of KPMG's Department of Professional Practice, provides participants a more in-depth understanding of the COSO 2013 Framework and implementation considerations. This course discusses transition and other considerations related to the COSO 2013 Framework. We recommend that participants also register for: COSO 2013: Part 1 - Introduction, Control Environment, and Risk Assessment; COSO 2013: Part 2 - Control Activities, Information and Communication, and Monitoring Activities. At the end of the course, participants should be able to: Summarize the key changes from the 1992 Framework to the 2013 Framework, including the reasons for the changes. Describe the 17 principles that support each of the five (5) COSO components, including the related points of focus for each principle. Discuss the transition timeline, and begin to consider the implications of an organization's transition to the 2013 Framework in connection with management's assessment of the effectiveness of internal control over financial reporting for regulatory purposes. Keywords: COSO 2013 Framework; 1992 Framework; Internal Controls; Components; Principles; Points of Focus; Control Environment; Risk Assessment; Control Activities; Information and Communications; Monitoring Activities; Major Deficiency; Material Weakness; Mobile-Compatible; Auditing</p>
Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda	Web Based Self Study	KPMG Executive Education	16-WB-113-WC	Basic	0000:50:00	1	60	<p>This course, intended for non-IT professionals, is the first in a series of four, where KPMG professionals will discuss how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance. The course will discuss how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. It will also walk participants through a practical case study on how data and analytics can be used to support working capital forecasting. In addition, the course will cover highlights from KPMG's new 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. By the end of this course, participants should be able to: 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. Keywords : data analytics; advanced data analytics; cognitive intelligence; working capital forecasting</p>

Data and Analytics Part II: Transforming the Auditor and Client Interaction	Web Based Self Study	KPMG Executive Education	16-WB-114-WC	Basic	0001:00:00	1	60	This course, intended for non-IT professionals, is the second in a series of four, where KPMG professionals will discuss how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance. This course will focus on how data and analytics is transforming the auditor and client relationship, both for external and internal audit. It will cover the main technical features as well as the key benefits of a data and analytics enabled audit. In addition, it will walk through a practical case study where we review the specific business and reporting insights that data and analytics can generate during an audit. By the end of this course, participants should be able to: identify how data and analytics is transforming the auditor and client relationship list the key benefits of a data and analytics enabled audit Keywords: Data and Analytics, Advisory Services
Data and Analytics Part III: Digital Innovation	Web Based Self Study	KPMG Executive Education	16-WB-115-WC	Basic	0000:50:00	1	60	This course, intended for non-IT professionals, is the third in a series of KPMG presentations that look 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. This course will explore 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. In addition, the course will include a case study exploring the practical application of cognitive capabilities in support of the audit. At the end of the course, participants will be able to: Define the importance of cognitive technology Identify the benefits of deploying cognitive technology Keywords: Data analytics, advisory services
Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis	Web Based Self Study	KPMG Executive Education	16-WB-116-WC	Basic	0000:50:00	1	60	This course, intended for non-IT professionals, is the fourth in a series of KPMG presentations that explore 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. The focus of this course will be 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 we will cover how companies are deploying digital labor to improve tax and financial reporting effectiveness. By the end of this course, participants will be able to: 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 Keywords: Data analytics; Advanced data analytics; Cognitive intelligence; Working capital forecasting; Advisory Services

Data Privacy in Cross-Border Investigations - Navigating the Minefield	Web Based Self Study	KPMG Executive Education	14-WB-114-WC	Intermediate	0001:00:00	1	60	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. Data Privacy in Cross-Border Investigations - Navigating the Minefield is the second in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study. 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?" 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. Additional courses in this series include: Avoiding Missteps in Cross-Border Investigations Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation Remediation After a Cross-Border Investigation - The Unanticipated Challenges At the end of the course, participants should be able to: 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 Keywords: Cross-Border Investigations; Data privacy; Land mine; Global privacy laws; Preserving and collecting data; Processing and transferring data; Mobile; Advisory Services
Fair Value Measurements - Valuation Techniques for Non-financial Assets and Liabilities	Web Based Self Study	KPMG Executive Education	11-WB-325	Intermediate	0002:00:00	1.5	80	Fair Value Measurements - Valuation Techniques for Non-financial Assets and Liabilities is designed to enhance participants' understanding of the valuation techniques used to determine the fair value of nonfinancial assets and liabilities, as well as valuations of reporting units for purposes of goodwill impairment testing. By the end of this course, participants should be able to: Identify the valuation approaches and the critical inputs used to value reporting units for purposes of testing goodwill for impairment Identify common valuation techniques and inputs to those techniques applicable to valuing intangible assets, asset retirement obligations, real estate, defensive assets and liabilities Describe other key considerations, including unit of account/measurement considerations, when valuing nonfinancial assets and liabilities under U.S. GAAP Keywords: valuation of nonfinancial assets and liabilities; asset retirement obligation; FAS 143; impairment of long-lived asset; FAS 144; impairment of intangible assets; FAS142; FAS141R; APB29; goodwill impairment testing; ASC 360; ASC 820; ASC 805; ASC 350; defensive assets; ASC 410; receivables; Accounting

FASB's New Lease Accounting Standard: Part 1 - Lease Identification, Components, and Key Definitions/Concepts	Web Based Self Study	KPMG Executive Education	16-WB-105-WC	Basic	0001:15:00	1.5	80	The FASB's New Lease Accounting Standard: Part 1 - Lease Identification, Components, and Key Definitions/Concepts course is the first in our four-part series of in-depth courses, which address the key requirements of the FASB's new lease accounting standard, ASU 2016-02, Leases (Topic 842). Specifically, this course covers lease identification, components, and key definitions and concepts applicable to lessees and lessors under the new standard. This course features professionals from KPMG's Department of Professional Practice, including a leading staff member from the FASB project team responsible for the new lease accounting standard who recently returned to KPMG. At the end of the course, participants should be able to: Describe lease identification, components, and key definitions and concepts applicable to lessees and lessors Keywords: Accounting update; Financial reporting; Leases; FASB; ASU 2016-02; Leases Topic 842; Mobile
FASB's New Lease Accounting Standard: Part 2 - Lessee Accounting and Transition	Web Based Self Study	KPMG Executive Education	16-WB-106-WC	Basic	0001:15:00	1.5	80	The FASB's New Lease Accounting Standard: Part 2 - Lessee Accounting and Transition course is the second in our four-part series of in-depth course, which address the key requirements of the FASB's new lease accounting standard, ASU 2016-02, Leases (Topic 842). Specifically, this course covers the lessee accounting model and lessee transition requirements. This course features professionals from KPMG's Department of Professional Practice, including a leading staff member from the FASB project team responsible for the new lease accounting standard who recently returned to KPMG. At the end of the course, participants should be able to: Describe the lessee accounting model and lessee transition requirements Keywords: Accounting update; Financial reporting; Leases; FASB; ASU 2016-02; Leases Topic 842; Lessee Accounting; Mobile
FASB's New Lease Accounting Standard: Part 3 - Lessor Accounting and Transition and Subleases	Web Based Self Study	KPMG Executive Education	16-WB-107-WC	Basic	0001:15:00	1.5	80	The FASB's New Lease Accounting Standard: Part 3 - Lessor Accounting and Transition course is the third in our four-part series of in-depth courses, which address the key requirements of the FASB's new lease accounting standard, ASU 2016-02, Leases (Topic 842). Specifically, this course covers key aspects of the lessor accounting model, including those areas that are changed from current US GAAP, and the lessor transition requirements. This course features professionals from KPMG's Department of Professional Practice, including a leading staff member from the FASB project team responsible for the new lease accounting standard who recently returned to KPMG. At the end of the course, participants should be able to: Describe key aspects of the lessor accounting model, including those areas that are changed from current US GAAP, and the lessor transition requirements Keywords: Accounting update; Financial reporting; Leases; FASB; ASU 2016-02; Leases Topic 842; Lessor Accounting; Subleases; Mobile

FASB's New Lease Accounting Standard: Part 4 - Sale-leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics	Web Based Self Study	KPMG Executive Education	16-WB-108-WC	Basic	0001:15:00	1.5	80	The FASB's New Lease Accounting Standard: Part 4 - Sale-leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics course is the fourth and final course in our series of in-depth courses, which address the key requirements of the FASB's new lease accounting standard, ASU 2016-02, Leases (Topic 842). Specifically, this course covers sale-leaseback transactions, build-to-suit arrangements, and other select topics. This course features professionals from KPMG's Department of Professional Practice, including a leading staff member from the FASB project team responsible for the new lease accounting standard who recently returned to KPMG. At the end of the course, participants should be able to: Describe new accounting guidance related to sale-leaseback transactions and build-to-suit arrangements Keywords: Accounting update; Financial reporting; Leases; FASB; ASU 2016-02; Leases Topic 842; Sale-Leaseback; build-to-suit arrangements; Mobile
FASB's New Consolidation Guidance	Web Based Self Study	KPMG Executive Education	15-WB-118-WC	Update	0001:00:00	1	60	The ASU 2015-02: FASB's New Consolidation Guidance course will describe changes to the US GAAP consolidation guidance resulting from FASB Accounting Standards Update No. 2015-02, Amendments to the Consolidation Analysis, and some of its implications. At the conclusion of this course, participants will be able to: Recognize the changes to the new consolidation guidance and its impact Keywords: ASU 2015-02; Consolidation; Variable Interest Entities (VIEs); Investment Entities; Limited Partnerships; Similar Entities; Decision Makers; Service Providers; Related Party Interests; Mobile
FATCA: An Introduction	Web Based Self Study	KPMG Executive Education	14-WB-117	Overview	0001:00:00	1	165	In response to concerns that the United States was losing as much as \$100 billion annually to offshore tax abuses by U.S. persons, Congress passed the Foreign Account Tax Compliance Act (FATCA). The legislation, enacted to prevent such abuses, includes a new reporting regime that is designed to achieve this stated intent by imposing a penal withholding tax on certain non-U.S. entities that do not disclose the identities of these persons. Transition Relief under Notice 2014 33 states that financial institutions and withholding agents will need to demonstrate to the IRS that they made good faith efforts to comply with the rules so that the transition relief for 2015 and 2016 will apply. The IRS has publicly stated that one way to demonstrate that good faith efforts had been employed would be to establish that adequate training programs had been implemented. FATCA: An Introduction is the first in a series of courses designed to provide participants an understanding of the requirements of FATCA. This course is designed to provide any and all interested personnel with a broad understanding of FATCA. This course includes definitions of key terms and a broad understanding of entity classification. In addition, it provides an overview of the documentation, withholding, reporting, and compliance requirements and impacts of FATCA. At the end of this course, participants should be able to: Identify the context for FATCA Recognize what is FATCA Define various terms within FATCA Identify the impacts of FATCA Identify the forms required for certification and reporting Recognize proper account holder classification You may also be interested in the other courses in this series: FATCA: Documentation Requirements FATCA: Withholding and Reporting Requirements FATCA: Compliance Requirements Visit our FATCA FAQs for more information. Keywords: Foreign Account Tax Compliance Act; FATCA; Foreign financial institutions; FFI; Form W-9;

FATCA: Documentation Requirements	Web Based Self Study	KPMG Executive Education	14-WB-118	Intermediate	0001:30:00	1.5	165	<p>In response to concerns that the United States was losing as much as \$100 billion annually to offshore tax abuses by U.S. persons, Congress passed the Foreign Account Tax Compliance Act (FATCA). The legislation, enacted to prevent such abuses, includes a new reporting regime that is designed to achieve this stated intent by imposing a penal withholding tax on certain non-U.S. entities that do not disclose the identities of these persons. While the requirements were effective as of July 2014, Transition Relief under Notice 2014 33 states that financial institutions and withholding agents will need to demonstrate to the IRS that they made good faith efforts to comply with the rules so that the transition relief for 2015 and 2016 will apply. The IRS has publicly stated that one way to demonstrate that good faith efforts had been employed would be to establish that adequate training programs had been implemented.</p> <p>FATCA: Documentation Requirements is the second in a series of courses designed to provide participants with an understanding of the requirements of FATCA. The cornerstone of FATCA compliance is collecting prescribed documentation and following due diligence procedures to identify the ultimate account holder or income recipient. This course delves into the requirements of proper documentation and due diligence, and the mandatory presumption rules that must be applied in the absence of valid documentation. At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the required documentation that a U.S. financial institution (USFI) or foreign financial institution (FFI) must collect Recognize instances when documentation is incomplete or incorrect <p>You may also be interested in the other courses in this series: FATCA: An Introduction FATCA: Withholding and Reporting Requirements FATCA: Compliance Requirements Visit our FATCA FAQs for more information. Keywords: Foreign Account Tax Compliance Act;</p>
Financial Reporting for Discontinued Operations	Web Based Self Study	KPMG Executive Education	14-WB-105-WC	Basic	0001:00:00	1	60	<p>Financial Reporting for Discontinued Operations discusses the FASB's recently issued Accounting Standards Update No. 2014-08, Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity. At the end of the course, participants should be able to:</p> <ul style="list-style-type: none"> Describe the new requirements for reporting discontinued operations <p>Keywords: Financial reporting; Disclosures; Discontinued operations; ASU 2014-08; Disposals; Components; Business; Nonprofit activity; Held-for-sale; Strategic shift; Abandoned; Accounting</p>

GASB Pension Accounting and Financial Reporting Standards	Web Based Self Study	KPMG Executive Education	13-WB-304-WC	Advanced	0001:00:00	2	95	<p>GASB Pension Accounting and Financial Reporting Standards provides an overview of the basic pension accounting and financial reporting provisions included in GASB Statement No. 67, Financial Reporting for Pension Plans and GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The provisions contained in these standards resulted in a dramatic shift in how a state or local government employer's obligation for pension benefits and annual pension expense are measured and recognized in the financial statements. The provisions also resulted in a significant increase in the depth and breadth of pension information provided by employers and pension plans in the notes to the financial statements and required supplementary information. This course focuses on changes from previous pension standards. Topics include: Basic concepts for the measurement and recognition of an employer's obligation for pension benefits in the financial statements—the net pension liability Measurement of the total pension liability, including changes to the determination of the discount rate and other actuarial methods and assumptions, and plan net position Recognition of annual pension expense and deferred pension outflows and inflows of resources by employers Required note disclosures and required supplementary information for employers Accounting and financial reporting requirements for pension plans At the end of this course, participants should be able to: Describe basic concepts for the measurement and recognition of an employer's obligation for pension benefits in the financial statements—the net pension liability Discuss measurement of the total pension liability, including changes to the determination of the discount rate and other actuarial methods and assumptions, and plan net position Keywords: Pension plan accounting; Financial reporting; Government; GASB; Employer's</p>
GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions	Web Based Self Study	KPMG Executive Education	11-WB-065-WC	Intermediate	0002:00:00	2	95	<p>GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions is designed to provide participants with a description of the new accounting and financial reporting provisions included in GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and how they will be applied in practice. Topics include: The hierarchy of fund balance classifications and the circumstances under which they are used Determination of fund balance amounts Application of the new requirements to specific transactions including “rainy-day funds” and encumbrances Fund balance display and note disclosure requirements Clarified definitions of the governmental fund types and their impact on current practice At the end of this course, participants should be able to: Describe key changes in fund balance classifications and governmental fund definitions that will occur with implementation of GASB 54 Describe the impact of the new fund balance classifications and governmental fund definitions on the financial statements Identify potential implementation issues associated with the adoption of GASB 54 Keywords: GASB 54; Fund Balance Reporting and Governmental Fund Type Definitions; Fund Balance Classifications; financial reporting; Accounting Governmental</p>

GASB Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions – Implementation Issues	Web Based Self Study	KPMG Executive Education	11-WB-075-WC	Intermediate	0002:00:00	2	95	This is the second of two courses regarding GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and will address specific questions and issue encountered by governments during their implementation of GASB 54. Topics include: Considerations for identifying and characterizing constraints on resources for purposes of applying the new fund balance classifications Governmental fund type definitions will be explored, along with methods for determining year-end amounts for the various fund balance classifications At the end of GASB Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions – Implementation Issues, participants should be able to: Describe the new fund balance classifications and the circumstances under which they are used Describe considerations when classifying fund balance components Keywords: GASB 54; Fund Balance Reporting and Governmental Fund Type Definitions; Fund Balance Classifications; Accounting Governmental
Hedge Accounting	Web Based Self Study	KPMG Executive Education	10-WB-203	Basic	0001:00:00	1	60	Hedge Accounting is designed to provide participants with a working knowledge of the basic accounting requirements for hedge accounting. Topics include: Concept and definition of hedging Hedging models Accounting for qualifying hedges Four cornerstones of hedge accounting. At the end of this course, participants should be able to: Explain the concept of hedging Describe the different hedging models Explain the accounting for qualifying hedges Describe the four cornerstones of hedge accounting Keywords: ASC Topic 815; Hedging; Derivatives; Fair Value Hedge; Cash Flow Hedge; Hedge accounting; Qualifying hedges; assessing effectiveness; measuring ineffectiveness; hedged item; hedging instrument; formal documentation; hedge documentation; measurement of derivative; measurement of hedged item; net investment in a foreign operation; hedgeable risks; contemporaneous; Accounting
IFRS - Accounting Policies and Changes in Accounting Estimates and Errors -- IAS 8	Web Based Self Study	KPMG Executive Education	08-WB-458	Basic	0001:00:00	1	125	IFRS - Accounting Policies and Changes in Accounting Estimates and Errors -- IAS 8 describes IAS 8, Accounting Policies and Changes in Accounting Estimates and Errors, and includes discussion about: Selecting accounting policies Accounting for changes in accounting policies and estimates Accounting for errors in the financial statements Respective disclosure requirements At the end of this course, participants should be able to: Describe how to select and apply accounting policies in preparing and presenting IFRS financial statements. Explain a change in an accounting policy and how to account for it. Explain a change in an accounting estimate and how to account for it. Explain an error and how to account for it. Distinguish between changes in accounting policies, changes in accounting estimates and correction of errors. Describe situations in which it is impracticable to retrospectively apply a change in accounting policy or correction of an error. Describe the respective disclosure requirements Keywords: Accounting Estimates and Errors; Accounting policies; Changes in accounting policies; Disclosures; IAS 8; Accounting
IFRS - Agriculture -- IAS 41	Web Based Self Study	KPMG Executive Education	10-WB-479	Basic	0001:00:00	1	125	IFRS - Agriculture -- IAS 41 describes accounting and disclosure requirements of IAS 41 Agriculture. At the end of this course, participants should be able to: Explain the scope and objective of IAS 41 Explain recognition and measurement requirements for biological assets and agricultural produce Explain presentation and disclosure requirements of IAS 41 Keywords: IAS 41; Biological Assets; Agricultural Produce; Accounting

IFRS - Application of IAS 38 - Technical Feasibility	Web Based Self Study	KPMG Executive Education	12-WB-604	Intermediate	0000:00:00	1	125	IFRS - Application of IAS 38 - Technical Feasibility is an interactive self-study and 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. IAS 38 is currently effective. At the end of this course, participants should be able to: Apply the requirements of IAS 38 for capitalization of development costs Identify the types of costs that are included in the carrying amount of intangible assets Describe the differences between U.S. GAAP and IFRS with respect to the recognition and measurement of internally-generated intangible assets Keywords: IAS 38; Application; Technical feasibility; Development costs; Capitalization; Research phase; Development phase; Internally-generated intangible assets; Accounting
IFRS - Business Combinations -- IFRS 3	Web Based Self Study	KPMG Executive Education	08-WB-477	Basic	0002:00:00	2	95	IFRS - Business Combinations -- IFRS 3 provides an overview of IFRS 3 Business Combinations and explains: The acquisition method Measurement and recognition principles Disclosures required by IFRS 3 At the end of this course, participants should be able to: Explain the scope of IFRS 3. Determine whether a transaction or other event is a business combination. Calculate the consideration transferred. Explain 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. Explain and apply exceptions to the general recognition and measurement principles. Explain the application of IFRS 3 to a business combination achieved in stages and to a business combination achieved without transferring consideration. Explain disclosures required by IFRS 3. Keywords: Business Combinations; IFRS 3; Accounting
IFRS - Classification and Measurement of Financial Instruments -- IAS 39	Web Based Self Study	KPMG Executive Education	08-WB-456	Basic	0001:00:00	1	125	IFRS - Classification and Measurement of Financial Instruments -- IAS 39 is a one-hour, web-based IFRS Baseline Self-Study explains the key principles for classifying and measuring financial instruments under IFRS through interactive examples and comparisons to U.S. GAAP. At the end of this course, participants should be able to: Identify financial instruments that are included or excluded from the scope of IAS 39 Classify financial instruments into appropriate categories Determine the propriety of the initial recognition and subsequent measurement of financial instruments Keywords: Classification and Measurement; Financial Instruments; IAS 39; Accounting
IFRS - Consolidations IFRS 10 and 12	Web Based Self Study	KPMG Executive Education	12-WB-605	Intermediate	0001:30:00	1.5	165	IFRS - Consolidations IFRS 10 and 12 is an interactive self-study and 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 noncontrolling interests, consolidation accounting requirements, and accounting for a loss of control. IFRS 10 and IFRS 12 are mandatorily effective for annual periods beginning on or after January 1, 2013. At the end of this course, participants should be able to: Explain scope and core principles of IFRS 10 Consolidated Financial Statements. Apply the control model in IFRS 10 Apply accounting for noncontrolling interests and for a loss of control Identify the disclosure requirements in IFRS 12, Disclosures of Interests in Other Entities Keywords: IFRS 10; IFRS 12; Consolidated financial statements; Disclosures of interests in other entities; Control model; Noncontrolling interests; Loss of control; Accounting

IFRS - Debt and Equity Classifications -- IAS 32	Web Based Self Study	KPMG Executive Education	11-WB-476	Basic	0002:00:00	2	205	IFRS - Debt and Equity Classifications -- IAS 32 is a two-hour web-based IFRS Self-Study that provides an introduction to IAS 32, Financial Instruments: Presentation. By the end of this course, participants should be able to: Discuss 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 Explain compound instruments, the corresponding bifurcation process and their accounting impact on the financial statements Identify transaction costs for debt, equity and compound instrument transactions and how to account for those transaction costs under IFRS Discuss the classification and accounting treatment for treasury shares and dividends paid on liability and equity instruments Keywords: Financial Instruments; Presentation; Disclosure; Debt; Equity; IAS 32; Accounting
IFRS - Derecognition -- IAS 39	Web Based Self Study	KPMG Executive Education	08-WB-475	Basic	0002:00:00	2	125	IFRS - Derecognition -- IAS 39 is a 2-hour web-based self study that is intended to provide an introduction to derecognition of financial assets and liabilities (IAS 39). By the end of this course, participants should be able to: Describe the circumstances under which financial instruments can be derecognized Illustrate the method for derecognition of financial assets and liabilities Explain the respective disclosure requirements Keywords: Derecognition; Financial Instruments; IAS 39; Accounting
IFRS - Derivatives and Embedded Derivatives and Hedge Accounting -- IAS 39, IFRIC 9, and IFRIC 16	Web Based Self Study	KPMG Executive Education	10-WB-466	Basic	0002:00:00	2	205	IFRS - Derivatives and Embedded Derivatives and Hedge Accounting -- IAS 39, IFRIC 9, and IFRIC 16 is a 2 hour interactive web-based self study that is intended to provide an introduction to derivatives, embedded derivatives, and hedge accounting in accordance with IAS 39 Financial Instruments: Recognition and Measurement. By the end of this course, participants should be able to: Explain the objectives and scope of IAS 39 as they relate to derivatives, embedded derivatives, and hedge accounting. Identify a derivative and explain how to account for it. Identify whether a contract to buy or sell a non-financial item should be accounted for as a derivative. Explain how to identify an embedded derivative. Describe when an embedded derivative should be separated from the host contract, and the related accounting treatment for it. Explain when reassessment of an embedded derivative is required. Identify the three hedging models and explain the criteria to apply hedge accounting. Explain the accounting for each of the three hedge accounting models. Describe hedge effectiveness assessment and hedge ineffectiveness measurement. Explain the situations under which hedge accounting is terminated. Keywords: Derivatives; Embedded Derivatives; Hedge Accounting; IAS 39; IFRIC 9; IFRIC 16; Accounting

IFRS - Employee Benefits IAS 19 (2011) and IFRIC 14	Web Based Self Study	KPMG Executive Education	12-WB-602	Intermediate	0001:30:00	1.5	165	IFRS - Employee Benefits IAS 19 (2011) and IFRIC 14, an interactive self-study, explains the different categories of employee benefits and how to account for each type under IAS 19 (2011). The course also provides presentation and disclosure requirements for post-employment benefits. At the end of this course, participants should be able to: Explain the scope and objectives of IAS 19, Employee Benefits Identify the four categories of employee benefits Describe the appropriate accounting treatment and required disclosures for post-employment benefits, including the determination of whether a post employment benefit plan is a defined contribution plan or a defined benefit plan Describe 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 Keywords: Employee benefits; IAS 19; IFRIC 14; IFRS; post-employment benefits; defined contribution plan; defined benefit plan; short-term employee benefits; long-term employee benefits; termination benefits;Accounting
IFRS – First-Time Adoption of International Financial Reporting Standards -- IFRS 1	Web Based Self Study	KPMG Executive Education	08-WB-457	Basic	0001:00:00	1	125	IFRS – First-Time Adoption of International Financial Reporting Standards -- IFRS 1 provides an introduction to IFRS 1, First Time Adoption of IFRSs. By the end of this course, participants should be able to: Identify the general requirements to be applied when an entity adopts IFRS and prepares its first IFRS financial statements. Explain the mandatory exceptions and optional exemptions granted by IFRS 1. Describe 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. Keywords: First-Time Adoption of International Financial Reporting Standards; IFRS 1; Accounting
IFRS - Foreign Exchange Rates and Financial Reporting -- IAS 21 and IAS 29	Web Based Self Study	KPMG Executive Education	11-WB-483	Basic	0002:00:00	1.5	205	IFRS - Foreign Exchange Rates and Financial Reporting -- IAS 21 and IAS 29 is a 2-hour web-based self study that is intended to provide an overview of IAS 21, The Effects of Changes in Foreign Exchange Rates and IAS 29, Financial Reporting in Hyperinflationary Economies. The course will explain recognition for foreign currency transactions and translation of the financial statements into a presentation currency via interactive examples and comparison to U.S. GAAP, as well as explain required disclosures. The course will also provide an overview of the restatement process for the financial statements of an entity whose functional currency is that of a hyperinflationary economy. By the end of this course, participants should be able to: Determine a company's functional currency. Translate foreign currency transactions and balances into a company's functional currency. Translate financial statements into a presentation currency (if the presentation currency differs from the functional currency). Identify characteristics indicating that the economy is hyperinflationary. Explain basic restatement procedures of financial statements whose functional currency is that of a hyperinflationary economy in accordance with IAS 29. Explain the presentation and disclosure requirements of IAS 21 and IAS 29. Keywords: IAS 21; IAS 29; Foreign currency transactions; Translation of the financial statements; Foreign Exchange Rates; Financial Reporting; Accounting

IFRS - IAS 36 - Application Issues - Impairment of Long-lived Assets and Goodwill	Web Based Self Study	KPMG Executive Education	12-WB-603	Intermediate	0002:00:00	2	205	IFRS - IAS 36 - Application Issues - Impairment of Long-lived Assets and Goodwill is an interactive self-study and 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 a reversal of impairment is accounted for. Additionally, the course describes the presentation and disclosure requirements for impairment of assets. IAS 36 is currently effective. At the end of this course, participants should be able to apply the requirements of IAS 36 for the following: Identification of a cash generating unit Determination of when an asset or a cash generating unit should be tested for impairment Calculation of the recoverable amount as the higher of value in use and fair value less costs of disposal for an asset or a cash generating unit, including the composition of cash flows and the discount rate used in the calculation Allocation of the impairment amount to goodwill and other assets within a cash generating unit or group of cash generating units Reversal of an impairment Presentation and disclosure of an impairment loss or recovery Keywords: IAS 36; Impairment; Intangibles; Long-lived assets; Cash generating units; Recoverable amount; Goodwill; Accounting
IFRS - Impairment of Assets -- IAS 36	Web Based Self Study	KPMG Executive Education	08-WB-454	Basic	0001:00:00	1	125	IFRS - Impairment of Assets -- IAS 36 is a 1 hour interactive web-based IFRS self study intended to explain the key principles of asset impairment under IFRS through interactive examples and comparisons to U.S. GAAP. By the end of this course, participants should be able to: Describe the concept of recoverable amount, including the differences between value-in-use and fair value less cost to sell. Identify assets that may be impaired and apply the concepts within IFRS. Keywords: Impairment of Assets; IAS 36; Recoverable amount; Value-in-use; Fair value less cost to sell; Accounting
IFRS - Income Taxes -- IAS 12	Web Based Self Study	KPMG Executive Education	08-WB-465	Basic	0002:00:00	2	205	IFRS - Income Taxes -- IAS 12 is a 2-hour web-based self study that provides an introduction to IAS 12, Income Taxes. By the end of this course, participants should be able to: Explain the recognition and measurement criteria for current taxes. Explain the recognition and measurement criteria for the deferred taxes. Determine the tax rates to be used when measuring current and deferred tax assets and liabilities. Describe the exceptions for recognizing a deferred tax asset or liability that relate to deductible or taxable temporary differences. Explain how deferred taxes are recognized as they relate to investments in associates and that arise from business combinations. Explain how deferred taxes are recognized as they relate to uncertain tax positions, foreign exchange differences, and share-based payment transactions. Identify required disclosures for income taxes. Keywords: IAS 12; Income Taxes; Accounting
IFRS - Interim Financial Reporting and Impairment -- IAS 34 and IFRIC 10	Web Based Self Study	KPMG Executive Education	10-WB-478	Basic	0001:00:00	1	125	IFRS - Interim Financial Reporting and Impairment -- IAS 34 and IFRIC 10 is a 1-hour web-based self study that explains accounting and disclosure requirements of IAS 34, Interim Financial Reporting and IFRIC 10, Interim Financial Reporting and Impairment. By the end of this course, participants should be able to: Explain 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. Keywords: Financial Reporting; Interim Fin Rptg and Impairment - IFRIC 10; Interim Financial Reporting - IAS 34; Interim Reporting - 270; Accounting

IFRS - Inventories -- IAS 2	Web Based Self Study	KPMG Executive Education	11-WB-469	Basic	0002:00:00	1	205	IFRS - Inventories -- IAS 2 is a 2-hour interactive web-based self study that provides an introduction to IAS 2, Inventories. By the end of this course, participants should be able to: Identify types of inventories and allowable costing methods. Describe the measurement of inventories. Describe the respective disclosure requirements. Keywords: Inventory - 330; Inventories - IAS 2; Accounting
IFRS - Investment Property -- IAS 40	Web Based Self Study	KPMG Executive Education	08-WB-470	Basic	0001:00:00	1	125	IFRS - Investment Property -- IAS 40 is a 1-hour web-based self study that provides an introduction to IAS 40, Investment Property. By the end of this course, participants should be able to: 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. Keywords: Investment Property; IAS 40; Accounting
IFRS - Joint Arrangements IFRS 11 and Associates and Joint Ventures IAS 28	Web Based Self Study	KPMG Executive Education	12-WB-606	Intermediate	0001:30:00	1.5	165	IFRS - Joint Arrangements IFRS 11 and Associates and Joint Ventures IAS 28 is an interactive self-study and 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. IFRS 11 and the amended IAS 28 are mandatorily effective for annual periods beginning on or after January 1, 2013. At the end of this course, participants should be able to: Determine how to distinguish whether a joint arrangement is a joint operation or a joint venture Identify an investment in an associate and define significant influence Apply equity method accounting to joint ventures and investments in associates Keywords: IFRS 11; IAS 28; Joint arrangements; Significant influence; Equity method of accounting; Joint ventures; Investments in associates; Accounting
IFRS - Leases -- IAS 17 and IFRIC 4	Web Based Self Study	KPMG Executive Education	11-WB-471	Basic	0002:00:00	2	205	IFRS - Leases -- IAS 17 and IFRIC 4 is a 2 hour web-based self study that is intended to provide an overview of IAS 17, Leases and IFRIC 4, Determining Whether an Arrangement Contains a Lease. The course will explain presentation, recognition and measurement principles, and disclosures for lessees and lessors via interactive examples and comparison to U.S. GAAP. At the end of this course, participants should be able to: Explain the objective and scope of IAS 17 and IFRIC 4. Determine whether an arrangement is or contains a lease. Explain the differences between an operating lease and finance lease and explain the recognition and measurement for lessees and lessors. Explain the accounting for sale and leaseback transactions. Explain the presentation and disclosure requirements for leases. Keywords: IAS 17; IFRIC 4; Leases; Presentation; Recognition; Measurement; Disclosures; Accounting
IFRS - Presentation of Financial Statements -- IAS 1 and IAS 10	Web Based Self Study	KPMG Executive Education	08-WB-464	Basic	0001:00:00	1	125	IFRS -- Presentation of Financial Statements -- IAS 1 and IAS 10 is a 1-hour web-based self study that is intended to provide an overview of the presentation of financial statements in accordance with IFRS, including subsequent events (IAS 1, Presentation of Financial Statements and IAS 10, Events after the Reporting Period). At the end of this course, participants should be able to: Explain the purpose of financial statements. Explain features of financial statements. Describe the structure and content of financial statements under IFRS. Describe IFRS accounting and disclosure requirements for events after the reporting period. Keywords: Presentation of Financial Statements; 205; Subsequent events; IAS 1; Events after the Reporting Date - IAS 10; Accounting

IFRS - Provisions and Contingent Liabilities and Contingent Assets -- IAS 37	Web Based Self Study	KPMG Executive Education	08-WB-455	Basic	0001:00:00	1	125	IFRS - Provisions and Contingent Liabilities and Contingent Assets -- IAS 37 is a 1-hour web-based self study that is intended to provide an overview of IAS 37, Provisions, Contingent Liabilities and Contingent Assets, including the differences between U.S. GAAP and IFRS. At the end of this course, participants should be able to: Explain the definitions of & differences as they relate to liabilities under IFRS. Assess the appropriateness of the amount and timing of provisions recorded on the balance sheet. Identify whether items have been correctly accrued under IFRS. Analyze areas where a current obligation can become a liability. List examples of events that would be considered "restructurings" and ensure the criteria within IAS 37 are met before a restructuring provision is recorded. Keywords: Provisions; Contingent Liabilities; Contingent Assets; IAS 37; Accounting
IFRS - Revenue Recognition - Part I The Basics -- IAS 18	Web Based Self Study	KPMG Executive Education	08-WB-452	Basic	0001:00:00	1	125	IFRS - Revenue Recognition - Part I The Basics -- IAS 18 is an interactive web-based self study intended to explain the key principles of revenue recognition under IFRS through interactive examples and comparisons to U.S. GAAP. At the end of this course, participants should be able to: Describe basic principles and concepts related to revenue recognition. Identify revenue recognition standards and guidance for various transactions under IFRS. Identify the appropriate accounting for an arrangement based on revenue recognition criteria. Keywords: Revenue Recognition - 605; Revenue - IAS 18; Accounting
IFRS – Revenue Recognition – Part II IAS 18 IAS 11 IFRIC 15 IFRIC 13 IFRIC 12 IAS 20 and IFRIC 18	Web Based Self Study	KPMG Executive Education	11-WB-459	Basic	0001:00:00	1.5	165	IFRS – Revenue Recognition – Part II IAS 18 IAS 11 IFRIC 15 IFRIC 13 IFRIC 12 IAS 20 and IFRIC 18 is a 1 hour interactive web-based training that is intended to provide an explanation of the revenue recognition issues addressed in IFRIC 15, Agreements for the Construction of Real Estate, IFRIC 13, Customer Loyalty Programmes, IFRIC 12, Service Concession Arrangements, IAS 20, Accounting for Government Grants and Disclosure of Government Assistance and IFRIC 18, Transfers of Assets from Customers. At the end of this course, participants should be able to: Explain the scope and issues addressed in IFRIC 15, IFRIC 13, IFRIC 12, IAS 20, and IFRIC 18. Describe how revenue is recognized under IFRIC 15, IFRIC 13, IFRIC 12, IAS 20, and IFRIC 18. Apply the revenue recognition standards to real-world examples. Keywords: Revenue Recognition; IAS 18; IAS 11; IFRIC 15; IFRIC 13; IFRIC 12; IAS 20; IFRIC 18; Construction Contracts; Customer Loyalty Programs; Service Concession Arrangements; Transfers of assets from customers; Government Grants; Accounting
IFRS – Selected Disclosures – Financial Instruments – Disclosures and Related Party Disclosures and Operating Segments -- IFRS 7, IAS 24, and IFRS 8	Web Based Self Study	KPMG Executive Education	10-WB-461	Basic	0002:00:00	1.5	165	IFRS – Selected Disclosures – Financial Instruments – Disclosures and Related Party Disclosures and Operating Segments -- IFRS 7, IAS 24, and IFRS 8 is intended to provide an introduction to IFRS 7, Financial Instruments: Disclosures, IAS 24, Related Party Disclosures, and IFRS 8, Operating Segments. At the end of this course, participants should be able to: Explain the purpose, scope, and application of IFRS 7, IAS 24, and IFRS 8. Describe key features and requirements of IFRS 7, IAS 24, and IFRS 8. Identify the key differences between IFRS and U.S. GAAP as they relate to selected disclosures. Keywords: Financial Instruments - 825; Notes to Financial Statements - 235; Related Party Disclosures - 850; Segment Reporting - 280; Fin Instruments - Pres and Disclosure - IFRS 7; Related Parties - IAS 24; Operating Segments - IFRS 8; Accounting

IFRS - Statement of Cash Flows -- IAS 7	Web Based Self Study	KPMG Executive Education	10-WB-485	Basic	0001:30:00	1.5	165	IFRS - Statement of Cash Flows -- IAS 7 will provide participants with an overview of IAS 7, Statement of Cash Flows. Topics covered include: Components of cash flow statements Presentation of cash flows from operating, investing and financing activities Foreign currency cash flows Cash flow statement disclosures At the end of this course, participants should be able to: Explain the scope and objective of IAS 7. Classify different transactions in a cash flow statement. Describe the direct and indirect method for presenting operating cash flows. Prepare a cash flow statement based on the direct method and on the indirect method. Describe the disclosure requirements of IAS 7, including items to be disclosed separately. Keywords: Presentation of Financial Statements - 205; Statement of Cash Flows - 230; Statement of Cash Flows - IAS 7; Accounting
IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38	Web Based Self Study	KPMG Executive Education	08-WB-453	Basic	0001:00:00	1	125	IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38 is a 1-hour web-based self study that will explain the key principles of asset recognition and measurement under IFRS through interactive examples and comparisons to U.S. GAAP. At the end of this course, participants should be able to: Explain tangible and intangible assets. Explain 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 tangible and intangible assets. Keywords: Intangible assets and goodwill - IAS 38; Property, Plant, and Equipment - IAS 16; Accounting
IFRS - Tangible and Intangible Assets Part II -- Disposals Replacements AHFS and Disc Ops - IAS 16 IAS 38 and IFRS 5	Web Based Self Study	KPMG Executive Education	08-WB-460	Basic	0001:40:00	2	205	IFRS - Tangible and Intangible Assets Part II -- Disposals Replacements AHFS and Disc Ops - IAS 16 IAS 38 and IFRS 5 is a continuation of the Tangible and Intangible Assets -- Part I, Recognition and Measurement Principles course. It is intended to provide an overview to 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. At the end of this course, participants should be able to: Define the retirement and disposal criteria applicable for tangible and intangible assets. Describe the criteria for classifying tangible and intangible assets as held for sale or as discontinued operations. Explain the measurement and presentation requirements for assets held for sale, discontinued operations, and retirements. Describe the allocation of goodwill when a portion of a cash-generating unit is disposed of. Describe the financial statement presentation and footnote disclosure requirements for tangible and intangible assets. Keywords: Tangible and Intangible Assets; Assets held for sale; Discontinued Operations; IAS 16; IAS 38; IFRS 5; Accounting
Introduction to Internal Control Over Financial Reporting	Web Based Self Study	KPMG Executive Education	16-WB-106	Basic	0001:00:00	1	195	Introduction to Internal Control Over Financial Reporting is designed to provide 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. At 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 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

Investment Company and Asset Manager Financial Reporting Update	Web Based Self Study	KPMG Executive Education	14-WB-121-WC	Intermediate	0001:10:00	1	60	The Investment Company and Asset Manager Financial Reporting Update course will feature partner Brent Oswald, KPMG's Professional Practice Industry Leader for Investment Management, and partner Mark Bielstein and senior manager John Barbagallo from KPMG's Department of Professional Practice. At the end of the course, participants should be able to: Describe recent developments in financial reporting and regulation for investment companies and asset managers Recognize accounting standards that address investment company accounting and liquidation basis of accounting Recall the proposed changes to the U.S. GAAP consolidation model, and other regulatory developments Keywords: Investment Company; Asset Manager; Financial Reporting; Investment Company accounting; Liquidation basis; mobile; Financial reporting
New revenue and leases standards for real estate companies	Web Based Self Study	KPMG Executive Education	17-WB-103-WC	Update	0000:50:00	1	60	The new revenue and leases standards for real estate companies course examines real estate-specific issues when implementing the new FASB standards on revenue recognition, other income and leases. The course will go beyond the general models and focus on individual matters relevant to real estate companies. By the end of this course, participants will be able to: 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 Recall the frequently asked questions about identifying and allocating to lease and non-lease components and other matters and their responses 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
Overview of SEC Compliance and Reporting	Web Based Self Study	KPMG Executive Education	11-WB-208	Basic	0001:00:00	1	60	Overview of SEC Compliance and Reporting is an introduction to the SEC, its organization, rules & regulations, and filing requirements. It introduces XBRL and SEC reporting requirements. By the end of this course, participants should be able to: 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 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
Overview of the FASB's New Financial Instruments Impairment Standard	Web Based Self Study	KPMG Executive Education	16-WB-111-WC	Update	0001:15:00	1.5	80	The Overview of the FASB's New Financial Instruments Impairment Standard course will provide a high-level overview of the new standard including information about its effective dates and transition requirements. The course will also highlight the potential impact the new standard may have on an entity's processes and controls. At the end of the course, participants should be able to: Define the new standard, effective dates, and transition requirements. Keywords Accounting update; Financial reporting update; SEC regulatory activities ; SEC and PCAOB developments; standard-setting activities; financial instruments; impairment; ASU 2016-13, Topic 326; Mobile;

Overview of the FASB's New Lease Accounting Standard	Web Based Self Study	KPMG Executive Education	16-WB-104-WC	Overview	0001:15:00	1.5	0	Overview of the FASB's New Lease Accounting Standard will address the requirements of the FASB's new lease accounting standard, ASU 2016-02, Leases (Topic 842), and feature professionals from KPMG's DPP, including a leading staff member of the FASB leases project team that recently returned to KPMG. This course will provide a high-level overview of the new standard, including information about its effective date, early application, and transition requirements. It will also highlight some of the differences and similarities of the new standard compared to current U.S. GAAP, and include a question and answer session. A four-part series of more in-depth Webcasts about the new standard will take place in later 2016. At the end of the course, participants should be able to: Recognize information about the new Lease standard, including its effective date, early application, and transition requirements. Keywords: Accounting update; Financial reporting; Leases; FASB; ASU 2016-02; Leases Topic 842; Mobile
Partnership Taxation - General Principles - Part 1	Web Based Self Study	KPMG Executive Education	15-WB-101	Basic	0001:40:00	2	95	Partnership Taxation - General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership - from formation to termination. Part 1 will include: Partnership classification; and Basic rules - Gain and loss, basis, holding period and character issues. At the conclusion of this course, participants will be able to: Identify the characteristics of a partnership and the consequences of partnership classification; Explain the general rules that are applicable at the time of formation. Keywords: Partnership Taxation, General Principles, Partnership Classification, Gains and Losses, Formation, Termination, Mobile, Tax
Partnership Taxation - General Principles - Part 2	Web Based Self Study	KPMG Executive Education	15-WB-102	Basic	0001:50:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership from formation to termination. Part 2 will include: Partnership allocations under Section 704(b); and Standard tax provisions in partnership agreements. At the conclusion of this course, participants will be able to: Determine a partner's distributive share of partnership net earnings; and Evaluate the tax related passages of a partnership agreement. Keywords: Partnership Taxation, General Principles, Partnership Allocations, Section 704(B), Standard Tax Provision, Partnership Net Earnings, Partnership Agreements, Mobile, Tax
Partnership Taxation - General Principles - Part 3	Web Based Self Study	KPMG Executive Education	15-WB-103	Basic	0001:40:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership from formation to termination. Part 3 will include: Partnership allocations under Section 704(c) At the conclusion of this course, participants will be able to: Recognize the rules of Section 704(c) to calculate the income, gain, loss and deductions related to contributed property. Keywords: Partnership Taxation, General Principles, Partnership Allocations, Section 704 (c), Partnership Technology Tools, Contributed Property, Mobile, Tax
Partnership Taxation - General Principles - Part 4	Web Based Self Study	KPMG Executive Education	15-WB-104	Basic	0001:40:00	2	95	Partnership Taxation –General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership - from formation to termination. Part 4 will include: Allocations of partnership liabilities under Section 752; Tiered partnerships and LLCs. At the conclusion of this course, participants should be able to: Recall the rules of section 752 when considering a partner's share of partnership liabilities. Keywords:Partnership Taxation, General Principles, Allocation of Partnership Liabilities, Section 752, Tiered Partnerships, Mobile, Tax

Partnership Taxation - General Principles - Part 5	Web Based Self Study	KPMG Executive Education	15-WB-105	Basic	0001:50:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership - from formation to termination. Part 5 will include: Wrap of partnership allocations Discussion regarding capital account maintenance At the conclusion of this course, participants should be able to: Recognize the interaction of the rules under Section 704(b), 704(c), and 752, and Identify the rules for purposes of maintaining partner’s capital accounts Keywords: Partnership Taxation, General Principles, Partnership Allocations, Capital Accounts, Section 704(b), 704(c), and 752, Mobile, Tax
Partnership Taxation - General Principles - Part 6	Web Based Self Study	KPMG Executive Education	15-WB-106	Basic	0001:40:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership from formation to termination. Part 6 will include: Section 731 (Extent of recognizing gain or loss on distribution); Section 751(b) (Distributions treated as sales or exchanges); and Section 734 (Basis adjustments related to distributions of property). At the conclusion of this course, participants should be able to: Identify the amount and character of gain or loss recognition on distributions; and Recognize the basis adjustment rules of Section 734. Keywords: Partnership Taxation, General Principles, Section 731, Gain/Loss on Distribution, Section 751(b), Sales or Exchanges, Section 734, Adjustment rules, Mobile, Tax
Partnership Taxation - General Principles - Part 7	Web Based Self Study	KPMG Executive Education	15-WB-107	Basic	0001:40:00	2.5	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership from formation to termination. Part 7 will include: Section 741 (Recognition and character of gain or loss on sale or exchange); Section 751(a) (Character of amount realized from sale or exchange of partnership interests); and Section 743 (Basis adjustments from the transfer of a partnership interest). At the conclusion of this course, participants should be able to: Identify the amount and character of partner gain produced by the sale of a partnership interest; and Recognize the basis adjustment rules of Section 743. Keywords: Partnership Taxation, General Principles, Section 741, Gain/Loss on sale or exchange, Section 751(a), Section 743, Transfer of Interest, Mobile, Tax
Partnership Taxation - General Principles - Part 8	Web Based Self Study	KPMG Executive Education	15-WB-108	Basic	0001:40:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership - from formation to termination. Part 8 will include: Disguised sales of a partnership interest; Sales or exchanges of property with respect to a controlled partnership; and Guaranteed payments. At the conclusion of this course, participants should be able to: Identify the general rules of a disguised sale; Recognize the components and related rules regarding sales of property to a controlled partnership Keywords: Partnership Taxation, General Principles, Disguised sales, Property Sale/Exchange, Controlled Partnership, Guaranteed Payments, Mobile, Tax
Partnership Taxation - General Principles - Part 9	Web Based Self Study	KPMG Executive Education	15-WB-109	Basic	0001:40:00	2	95	Partnership Taxation – General Principles is presented in 9 parts and covers the federal tax issues presented over the life of a partnership - from formation to termination. Part 9 will include: Section 708 (Termination of a partnership); and Partnership mergers and divisions At the conclusion of this course, participants will be able to: Recognize the consequences of a technical termination; and Identify issues associated with partnership mergers, divisions and terminations. Keywords: Partnership Taxation, General Principles, Section 708, Termination, Mergers and Divisions, Mobile, Tax

Private Company Accounting and Financial Reporting Matters	Web Based Self Study	KPMG Executive Education	14-WB-111-WC	Update	0001:00:00	1	60	Private Company Accounting and Financial Reporting Matters summarizes major developments that may affect a private company's accounting and financial reporting in 2014 and the near future. Topics include standards effective for 2014, other recently issued standards, and ongoing projects. At the end of the course, participants should be able to: Describe some of the financial reporting matters affecting private companies in 2014 Describe some of the financial reporting matters affecting private companies in future reporting periods Keywords: Accounting update; Financial reporting update; standard-setting activities; EITF activities; New revenue recognition standard; Joint leases project; Financial instruments project; Discontinued operations; Going concern; PCC projects; Private company council; Simplification initiative; Mobile; Accounting
Process Flowcharting	Web Based Self Study	KPMG Executive Education	16-WB-117-MSO	Basic	0000:00:00	1	60	This course is designed to provide 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. By the end of this course, you should be better able to: Define process flowcharting Define the value of process flowcharting Select the correct flowchart symbols Keywords: Process flow, flowcharting, understanding the entity, risks, ICFR, flow of information
Pushdown Accounting	Web Based Self Study	KPMG Executive Education	15-WB-110-WC	Intermediate	0000:50:00	1	60	The FASB recently issued a new Accounting Standards Update that provides guidance on applying pushdown accounting to an acquired entity. At the end of the course, participants should be able to: Describe when an acquired entity can apply pushdown accounting in its separate financial statements Recognize certain implications of this accounting method Keywords: Pushdown Accounting, ASU 2014-17, Recognition, Subsequent Measurement, Acquisition-Related Goodwill, Acquisition-Related Debt, Accounting, Mobile
Quarterly Outlook for Accounting and Financial Reporting Matters (Q1 2017)	Web Based Self Study	KPMG Executive Education	17-WB-104-WC	Update	0001:15:00	1.5	80	The Quarterly Outlook for Accounting and Financial Reporting Matters (Q1 2017) will cover topics such as recent SEC activity and rulemaking developments; updates on adopting the FASB's new revenue, lease accounting, and financial instruments standards; other recently issued and newly effective accounting standards; and highlights from the March 2017 EITF meeting. At the end of the course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term. 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; AICPA National Conference; Mobile
Quarterly Outlook for Accounting and Financial Reporting Matters (Q2 2016)	Web Based Self Study	KPMG Executive Education	16-WB-110-WC	Update	0000:00:00	1.5	80	The Quarterly Outlook for Accounting and Financial Reporting Matters (Q2 2016) will discuss updates about SEC activity and the FASB's new revenue and lease accounting standards. Topics also will include recently issued Accounting Standards Updates, a recap of the June EITF meeting, and other FASB developments. At the end of the course, participants should be able to: Identify financial reporting matters affecting companies in the current period and near future. 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; Mobile;

Quarterly Outlook for Accounting and Financial Reporting Matters (Q3 2016)	Web Based Self Study	KPMG Executive Education	16-WB-112-WC	Update	0001:15:00	1.5	80	The Quarterly Outlook for Accounting and Financial Reporting Matters (Q3 2016) will discuss updates about SEC activity and the FASB's new revenue and lease accounting and financial instruments standards. Topics also will include recently issued Accounting Standards Updates and other FASB developments. At the end of the course, participants should be able to: Identify financial reporting matters affecting companies in the current period and near future. 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; Mobile;
Quarterly Outlook for Accounting and Financial Reporting Matters (Q4 2016)	Web Based Self Study	KPMG Executive Education	17-WB-101-WC	Update	0000:00:00	1.5	80	The Quarterly Outlook for Accounting and Financial Reporting Matters (Q4 2016) will include highlights from the AICPA National Conference on Current SEC and PCAOB Developments, and updates about other recent SEC regulatory activity; important year-end financial reporting reminders; the FASB's new revenue, lease accounting, and financial instruments standards; and other FASB developments. At the end of the course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term. 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; AICPA National Conference; Mobile;
Remediation After a Cross-Border Investigation - The Unanticipated Challenges	Web Based Self Study	KPMG Executive Education	14-WB-116-WC	Intermediate	0001:05:00	1	60	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. Remediation After a Cross-Border Investigation - The Unanticipated Challenges is the fourth in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study. 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. Additional courses in this series include: Avoiding Missteps With Cross-Border Investigations Data Privacy in Cross-Border Investigations - Navigating the Minefield Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation At 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 Keywords: Cross-Border Investigations; Investigative effectiveness; Remediation; Compliance Program; Integrated Compliance Framework; Fraud investigation protocols; Challenges of cross-border investigations; Global investigations; Mobile; Advisory Services

Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation	Web Based Self Study	KPMG Executive Education	14-WB-115-WC	Intermediate	0000:55:00	1	60	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. Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation is the third in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study. An understanding of local law is critical in reporting the findings of a cross-border investigation, according to KPMG's new study, "Cross-border Investigations: Are You Prepared for the Challenge?" 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. Additional courses in this series include: Avoiding Missteps With Cross-Border Investigations Data Privacy in Cross-Border Investigations - Navigating the Minefield Remediation After a Cross-Border Investigation - The Unanticipated Challenges At the end of the course, participants should be able to: 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 Keywords: Cross-Border Investigations; Attorney-client privilege; Challenges of cross-border investigations; Response protocols; Reporting options; Reporting protocols; Oral v. written reporting; Disclosure protocols; Public disclosures; Analysis of disclosures; Disclosure protocol assessment questions; Data privacy regulations; Global footprint; Foreign
Revenue from Contracts with Customers - Application Guidance and Disclosure Requirement	Web Based Self Study	KPMG Executive Education	17-WB-107	Basic	0001:15:00	1.5	165	Revenue from Contracts with Customers – Application Guidance and Disclosure Requirement is the third in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course covers selected application guidance, contract modifications and costs, presentation and disclosures. Additional application topics include: Licenses Sales with a Right of Return Repurchase Agreements Warranties Other Topics At the end of the course, participants should be able to: Define the application guidance of ASC 606 Identify the presentation and disclosure requirements of ASC 606 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
Revenue from Contracts with Customers - Overview	Web Based Self Study	KPMG Executive Education	17-WB-105	Overview	0000:50:00	1	125	Revenue from Contracts with Customers – Overview is the first in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). Topics include: Overview of the standard, including effective date, transition, and scope Examples of potential changes to current practice Business impacts By the end of this course, you should be able to: 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. 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

Revenue from Contracts with Customers – The Five Step Model	Web Based Self Study	KPMG Executive Education	17-WB-106	Basic	0000:00:00	1.5	165	Revenue from Contracts with Customers – The Five Step Model is the second in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course covers the five main steps to apply the revenue recognition model. Topics include: Background and scope The five step model At the end of the course, participants should be able to: Define the five steps of the revenue recognition model 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
Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations	Web Based Self Study	KPMG Executive Education	17-WB-108	Basic	0000:50:00	1	125	Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations is the fourth in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach. At 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. 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;
The New Revenue Standard - Real Estate Sales	Web Based Self Study	KPMG Executive Education	15-WB-117-WC	Update	0001:05:00	1	60	This course discusses the new revenue standard and how it may affect the accounting for real estate sales. At the conclusion of this course, participants will be able to: Recognize the ways the new revenue standard impacts Real Estate Sales Keywords: New Revenue Standard, Real Estate, Nonfinancial Assets, Guarantees, Collectibility, Sale of Land, Puts and Calls, Condominium Sales, Mobile